



COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

4 June 2020
Tax Alert



**MAKING AN
IMPACT THAT
MATTERS**
since 1845

COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

New Ministerial Decisions on the extension of the deadline for payment of social security contributions regarding February and March 2020

Overview of the applicable framework regarding the extension of the deadline for payment of social security contributions for February, March and April 2020.

01 Extension of the deadline for payment of social security contributions regarding the period of February 2020

The new Joint Ministerial Decision with ref.no. Δ. 15/Δ'/οικ. 18043/574/25.5.2020 amends the provisions of the Joint Ministerial Decision with ref.no. Δ.15/Δ'/οικ.13226/325/26.3.2020, which provides for the extension of the deadline for payment of social security contributions regarding February and March 2020.

According to the latest amendment, the Joint Ministerial Decision with ref.no. Δ.15/Δ'/οικ.13226/325/26.3.2020 currently provides for the extension of the deadline for payment of social security contributions regarding the period of February 2020, which are due until 31.03.2020; the said extension shall last until 30.09.2020.

02 Extension of the deadline for payment of social security contributions for businesses- employers regarding the period of March 2020

Pursuant to the provisions of the newly issued Joint Ministerial Decision with ref.no. Δ.15/Δ'/οικ.18044/575/25.5.2020, the provision of the extension of the deadline for payment of social security contributions regarding the period of March is henceforth separated from the provisions the Joint Ministerial Decision with ref no. Δ.15/Δ'/οικ.13226/325/26.3.2020 (as amended and currently in force); to be noted that the latter provides for the extension of the deadline for payment of social security contributions for businesses- employers regarding the period of February and March 2020.

According to the provisions of the new Decision, the deadline for payment of:

- Social security contributions regarding the period of March, which are due until 30.04.2020, is extended until 31.10.2020;
- Instalments in the context of a social-security debt arrangement, which are due until 30.04.2020, as well as of any subsequent monthly instalment is extended for three (3) months.

Businesses with specific active CPA codes (main or of secondary activity, as included in the list attached in the said newly issued Joint Ministerial Decision) as of 20.03.2020, may benefit from the aforementioned extension.

COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

New Ministerial Decisions on the extension of the deadline for payment of social security contributions regarding February and March 2020

Overview of the applicable framework regarding the extension of the deadline for payment of social security contributions for February, March and April 2020.

03 Overview of the decisions currently applicable to the extension of the deadline for payment of social security contributions

Following the latest amendments made by the recently issued Joint Ministerial Decisions, the currently applicable framework for the extension of the deadline for payment of social security contributions is as follows:

- The Joint Ministerial Decision with ref no. Δ.15/Δ'/οικ.13226/325/26.3.2020 (as amended by the Joint Ministerial Decisions with ref.no. Δ.15/Δ'/οικ.13937/337/15-4-2020 and Δ. 15/Δ'/οικ. 18043/574/25.5.2020 K.Y.A., and currently in force) regulates the extension of the deadline for payment of social security contributions regarding the period of February 2020, which are due until 31.03.2020;
- The Joint Ministerial Decision with ref no. Δ.15/Δ'/οικ.18044/575/25.5.2020 provides for the extension of the deadline for payment of social security contributions regarding the period of March 2020, which are due until 30.04.2020;
- The Joint Ministerial Decision with ref no. Δ.15/Δ'/οικ.16484/499/7.5.2020 (as amended by the Joint Ministerial Decision with ref.no. Δ.15/Δ'/οικ.18045/576 /25.5.2020 K.Y.A. and currently in force) regulates the extension of the deadline for payment of social security contributions regarding the period of April 2020, which are due until 31.05.2020.

Contact us



Maria Trakadi

Tax & Legal Leading Partner

mtrakadi@deloitte.gr

Tel.: 210 6781260, Mob: 6945855316



Thomas Leventis

Tax Partner

tlevantis@deloitte.gr

Tel.: 210 6781262, Mob: 6948681708



Konstantinos Roumpis

Tax Partner

kroumpis@deloitte.gr

Tel: 210 6781272, Mob: 6951976170



This document has been prepared by Deloitte Business Solutions Societe Anonyme of Business Consultants, Deloitte Certified Public Accountants Societe Anonyme, Deloitte Business Process Solutions Single Member Societe Anonyme for the Provision of Accounting Services and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants.

Deloitte Business Solutions Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 000665201000 and its registered office at Marousi Attika, 3a Fragkokklisias & Granikou str., 151 25, Deloitte Certified Public Accountants Societe Anonyme, a Greek company, registered in Greece with registered number 0001223601000 and its registered office at Marousi-Attica, 3a Fragkokklisias & Granikou str., 151 25, Deloitte Business Process Solutions Single Member Societe Anonyme for the Provision of Accounting Services, a Greek company, registered in Greece with registered number 0009622801000 and its registered office at Marousi Attica, 3a Fragkokklisias & Granikou str., 151 25 and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 144724504000 and its registered office at Thessaloniki, Municipality of Pylaia - Chortiatis of Thessaloniki, Vepe Technopolis Thessaloniki (5th and 3rd street), are one of the Deloitte Central Mediterranean S.r.l. ("DCM") Countries. DCM, a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Tortona no. 25, 20144, Milan, Italy is one of the Deloitte NSE LLP Geographies. Deloitte NSE LLP is a UK limited liability partnership and member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

This document and its contents are confidential and prepared solely for your use, and may not be reproduced, redistributed or passed on to any other person in whole or in part, unless otherwise expressly agreed with you. No other party is entitled to rely on this document for any purpose whatsoever and we accept no liability to any other party, who is provided with or obtains access or relies to this document.