



COVID-19 - Measures to deal with the effects of coronary heart disease

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Alert**



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COVID-19 - Measures to deal with the effects of coronary heart disease

Expansion of support measures for the month of May

On 13-05-2020, four decisions of the Ministry of Finance regarding the extension of the validity of the support measures for the month of May were published for the companies affected by the pandemic, the employees whose contract is suspended as well as the natural persons of rental properties in affected businesses

Particularly:

01

**debts of companies ending or ending from 01-05-2020 to 31-05-2020.
Extension until 30-09-2020 of the deadline for payment of the certified**

- With the no. **A.1106 / 2020** Decision of the Minister of Finance extends until 30-09-2020 the deadlines for payment of the debts of the companies certified in the Tax Authorities / Audit Centers, which have active, mainly K.A.D. on 20/03/2020 the persons mentioned in the table attached to the said decision, or whose gross active income during 20-03-2020 K.A.D. of secondary activity by those listed in the attached table, as they result from the initial income tax return for the tax year 2018, are greater than the gross income corresponding to the principal in 2003-2020, which expires or expires from 01-05-2020 to 31 -05-2020.
- Up to the same date (ie 30-09-2020) and for the same debts and persons as above, the deadlines for payment of installments of adjustments / facilities for partial payment of certified debts are extended.
- The collection of the confirmed and overdue debts of the above companies during 01-05-2020 is also suspended until 30-09-2020.

It is noted that the interest and increments of the suspension period are not calculated at the time of payment.

Finally, the decision stipulates that in the event that business employees (part or all) are placed on probation and the relevant employer terminates it, as well as in the event that, after the completion of the measure, the companies do not retain the same number of positions work, extension or suspension automatically ceases and debts are charged with interest and surcharges, based on the initial date of certification.

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Particularly:

02 debts from VAT returns that expire or expired from 01-05-2020 to 29-05-2020. **Extension until 30-09-2020 of the deadline for payment of the certified**

- With the no. **A.1107 / 2020** Decision of the Minister of Finance is extended until 30-09-2020 the deadlines for payment of the debts certified to the Tax Authorities / Audit Centers by VAT declarations with the amount of tax to be paid (debit), which expire or expire from 1-05-2020 until 29-05-2020, of the companies, which have active, Mr. K.A.D. on 20-03-2020 the persons mentioned in the table attached to the decision, or whose gross income is active during 20-03-2020 K.A.D. of secondary activity by those listed in the attached table, as they result from the initial income tax return for the tax year 2018, is greater than the gross income corresponding to the principal on 20-03-2020.
- Until 30-09-2020, the collection of confirmed and overdue debts during 01-05-2020 from VAT declarations with an amount of tax to be paid (debit) of the above persons is suspended.

It is noted that the interest and increments of the suspension period are not calculated at the time of payment.

The decision also stipulates that in the event that business employees (part or all) are placed on probation and the relevant employer terminates it, as well as in the event that, after the completion of the measure, the companies do not retain the same number of positions. work, extension or suspension automatically ceases and debts are charged with interest and surcharges, based on the initial date of certification.

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Particularly:

03 **debts of employees whose employment contract is suspended, expiring or ending from 01-05-2020 to 31-05-2020. Extension until 30-09-2020 of the deadline for payment of the certified**

- With the no. A.1108 / 2020 decision of the Minister of Finance, the deadlines for the payment of the ones certified to the Tax Authorities are extended until 30-09-2020. debts, which expire or expire from 01-05-2020 until 31-05-2020 of employees in companies, which have an active, main activity code on 20/03/2020 referring to the table attached to the decision, or whose the gross active income on 20/03/2020 KAD of secondary activity from those listed in the attached table, as they result from the initial income tax return for the fiscal year 2018, are higher than the gross income corresponding to the main KAD at 03/03 / 2020, whose employment contract no Suspended either by prohibiting the operation of the business to a public authority,

It is noted that the following are expressly excluded from the application of this decision:

- those who work remotely,
 - those who hold any legal leave,
 - those who work as security personnel and
 - employees whose employment relationship is not suspended due to the prohibition of business operations.
- Up to the same date (ie 30-09-2020) and for the same debts and persons as above, the deadlines for payment of installments of adjustments / facilities for partial payment of certified debts are extended.
 - The collection of certified and overdue debts of 01-05-2020 of the above persons is suspended until 30-09-2020.

The interest and increments of the suspension period are not calculated at the time of payment.

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Particularly:

04 debts of natural persons of leased real estate to the affected companies, which expire or expire from Extension until 30-09-2020 of the deadline for payment of the certified 01-05-2020 until 31-05-2020.

- With the no. **A.1105 / 2020** decision of the Minister of Finance is extended until 30-09-2020 the deadlines for the payment of the ones certified in the Tax Authorities. debts, which expire or expire from 01-05-2020 until 31-05-2020 of natural persons who lease real estate to companies that have an active, main activity code on 2003-2020 referring to the table attached to the decision, or whose gross active income during the 20-03-2020 KAD of secondary activity by those listed in the attached table, as they result from the initial income tax return for the fiscal year 2018, are higher than the gross income corresponding to the main KAD at 20- 03-2020.
- Up to the same date (ie 30-09-2020) and for the same debts and persons as above, the deadlines for payment of installments of adjustments / facilities for partial payment of certified debts are extended.
- The collection of the confirmed and overdue debts of the above persons during 01-05-2020 is suspended until 30-09-2020.

The interest and increments of the suspension period are not calculated at the time of payment.

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