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Factsheet for case GR-2020-12/677

## VAT reduction from 24% to 6% as of 20 March 2020 for products needed to protect against coronavirus

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Country	Greece, applies nationwide
Time period	Temporary, started on 20 March 2020
Type	Legislation or other statutory regulation
Category	Measures to prevent social hardship – Keeping a safe home
Case created	16 April 2020 (updated 23 April 2020)

### Background Information

By virtue of the Legislative Act 20.03.2020/2020 "Urgent measures to address the consequences of the spread of COVID-19 coronavirus, to support the society and entrepreneurship, and to safeguard the smooth operation of the market and public administration" & Circular 2038/2020, VAT is reduced from 24% to 6%, as of 20 March 2020, for products needed to protect against coronavirus and to prevent its transmission. This is a general - horizontal measure, till the end of 2020, and it concerns masks, gloves, antiseptic solutions, wipes, soap, and ethyl alcohol, if used as a raw material by the industry for the production of antiseptics.

(Art. 1, Legislative Act of 20.03.2020 & Circular 2038/2020)

### Content of measure

By virtue of the Legislative Act 20.03.2020 "Urgent measures to address the consequences of the spread of COVID-19 coronavirus, to support the society and entrepreneurship, and to safeguard the smooth operation of the market and public administration" & Circular 2038/2020, VAT is reduced from 24% to 6%, as of 20 March 2020, for products needed to protect against coronavirus and to prevent its transmission. This is a general - horizontal measure, till the end of 2020, and it concerns masks, gloves, antiseptic solutions, wipes,

soap, and ethyl alcohol, if used as a raw material by the industry for the production of antiseptics. The exact tariff headings are set out in Art. 1 of LA - 20.03.2020.

## Use of measure

All citizens in Greece

## Actors, target groups and funding

Actors	Target groups	Funding
National government	employees older people migrants refugees other workers & citizens All companies	No special funding required

## Social partners

Role of social partners	No involvement
Form of involvement	No involvement

No involvement

## Sectors and occupations

This case is sector-specific.

Economic area	Sector (NACE level 2)
C - Manufacturing	C21 Manufacture of basic pharmaceutical products and pharmaceutical preparations

This case is not occupation-specific.

## Sources

- 20 March 2020: Act of Legislative Content on “Urgent measures to address the consequences of the spread of the coronavirus COVID-19, to support society and entrepreneurship and to ensure the smooth functioning of the market and public administration.” (O.G A’ 68/20-3-2020) ([www.et.gr](http://www.et.gr))