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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)