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Factsheet for case GR-2020-12/283

Acceleration of Income Tax and VAT refund

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Country	Greece, applies nationwide
Time period	Temporary, started on 20 March 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct subsidies (full or partial)
Case created	04 April 2020 (updated 29 April 2020)

Background information

According to Legislative Act 11.03.2020 "Emergency contingency measures to tackle the adverse effects of the outbreak of COVID-19 and to address the need to limit the spread of the virus», the Press Releases of 18 and 20 March 2020 and Legislative Act 20.03.2020 "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" that were issued after the above Press Releases, the following measure announced for the support of the economy and entrepreneurship. As such, for audits that are currently pending for the return of income tax and VAT to enterprises, the refund will take place immediately (subject to the statute of limitation provisions).

Content of measure

According to Legislative Act 11.03.2020/2020, the Press Releases of 18 and 20 March 2020 and Legislative Act 20.03.2020/2020 that were issued after the above Press Releases, the following measure announced for the support of the economy and entrepreneurship. On what concerns audits that are currently pending for the return of income tax and VAT to enterprises, the refund will take place immediately (subject to the statute of limitation provisions) on condition that the total amount of the pending refund claims does not exceed EUR 30 000 per type of taxation and per beneficiary of the refund. Pending audit cases are those where no preliminary tax assessment note has been issued yet.

Use of measure

no available data

Actors, target groups and funding

Actors	Target groups	Funding
National government	Other workers & citizens All companies	National funds

Social partners

Role of social partners	No involvement
Form of involvement	No involvement

No involvement

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 11 March 2020: "Emergency contingency measures to tackle the adverse effects of the outbreak of COVID-19 and to address the need to limit the spread of the virus» (www.et.gr)
- 20 March 2020: "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)