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Factsheet for case GR-2020-12/283

## Acceleration of Income Tax and VAT refund

Factsheet generated on 23 April 2020, 12:18

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 or indirect financial support
Case created	04 April 2020 (updated 17 April 2020)

### Background Information

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. 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

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
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National government	other workers & citizens All companies	
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## Social partners

Role of social partners	N/A
Form of involvement	N/A

N/A

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 23 March 2020: Update on tax and other issues related to COVID-19 ([home.kpmg](https://home.kpmg))
- 28 March 2020: Κοροναϊός : Εντολή ΑΑΔΕ για επιτάχυνση στις επιστροφές φόρων και ΦΠΑ ([www.tanea.gr](http://www.tanea.gr))