

**18.05.21**

# COVID-19 Alert

Our multidisciplinary coverage on key areas affecting your business

## 1. General

### Lifting of the lockdown restrictions

The stay-at-home lockdown measures enacted in November 2020 throughout the territory are abolished as of 14 May 2021. The citizens are allowed, as of said date, to leave their home and move outside their municipality without sending an SMS or filling out a specific declaration. Moreover, as of 14 May 2021 the country's colour-coded risk assessment map is being deactivated until further notice. Furthermore, as of that date the enacted nighttime curfew extends from 00:30 am to 05:00 am, allowing citizens to move outside their homes only for health-related or employment-related reasons or for walking a pet. The use of protective face masks continues to be obligatory for all citizens, in all public spaces and businesses, whether indoors or outdoors. Administrative fines of EUR three hundred (300) per breach are imposed.

### Travel restrictions

- As of 14.05.2021, all Greek borders (land, air, sea) re-open to the general public and to EU/Schengen Treaty citizens, alongside the beginning of the tourist season. The ban to the entrance of non - EU citizens remains with specific exceptions (e.g. UK, USA, Australia, Russia, UAE, Israel, Canada, Saudi Arabia and others).
- Travelers to Greece must either a) hold and display their certificate of vaccination provided that they have been vaccinated 14 days prior to their travel or b) have been diagnosed negative for Covid-19 following laboratory test carried out within 72 hours prior to their arrival in Greece by certified laboratories and hold a certification of the above diagnosis in English

or c) certification that they have been through Covid-19 or they have been diagnosed positive through PCR or antigen test from 2 to 9 months prior to their arrival. In all above cases, the completion of the online PLF (Passenger Locator Form), at the portal [travel.gov.gr](https://travel.gov.gr) with their contact details in Greece is required before their arrival. In any case, all travellers entering Greece are subject to sampling rapid test at their arrival.

- No home quarantine is imposed unless the traveller is diagnosed positive to Covid-19 upon sampling rapid testing.
- As of 14 May 2021 citizens may move outside the boundaries of their Prefecture.

### Operating Businesses

- All stores, bars, cafes and restaurants throughout the territory are re-opening provided that they comply with specific distance and hygiene measures while music in the above is not allowed. Especially, as regards retail stores, the previously applied system of monitoring shopping through the click-away and click-in-shop system is also being abolished. To be noted that due to the night-time curfew measure all establishments serving food and drinks shall close no later than 00:15 am.
- Museums, archaeological sites are also re-operating while outdoor cinemas will operate again as of 21.05.2021.
- The use of a face mask and the maintenance of the distance of at least 1.5 meters must be kept at all times.

## Closed Businesses

The operation of theaters, indoor cinemas and similar performing arts, as well as reception venues, catering services, live music venues and bars shall remain suspended.

## Educational institutions

Kindergarten, primary, middle and high school students have returned to schools upon being subject to weekly self-test, the results of which must be printed through the self-testing.gov.gr platform and presented to school.

# 2. Employment

- Employers, whose activity is on lockdown by order of the authorities or are designated as severely impacted under the applicable list of Activity Codes (KAD), have access, under certain conditions, to the mechanism of temporary suspension of employment contracts. Employees whose employment contracts have been suspended are entitled to a special state benefit of EUR 534 for May on a prorated basis and full social security coverage borne by the State.
- The "SYN-ERGASIA" mechanism for the support of employment in businesses that have suffered a turnover reduction remains available until 30 June 2021.
- Employers may unilaterally place their employees on remote work, while they are obliged to place on such system at least 50% of their personnel that can provide their services under such system. Furthermore, employers are required to adapt the working hours of their personnel to provide for gradual, within two hours, arrival and departure of their employees at the work place in order to reduce crowding.
- Employees placed in quarantine for a period of 7 or 14 days, in accordance with the recommendations of the National Public Health Organisation, may be obliged during the quarantine to provide remote work. In case remote work is not possible, after their return to the office the employees may be required to work for one extra hour per day and up to a maximum of half the working hours of the quarantine.
- The paid 3-hour leave introduced so that employees can be tested for Covid-19 continues to apply.
- Employees in the sectors of retail, food, financial and insurance services, transport, cleaning services, driving schools, barbershops, hair-dressing and beauty salons, gambling and betting service, educational activities, kindergartens and tourism are required, as a prerequisite to provide their services physically at the workplace, to undergo weekly Covid-19 self-testing and to register their results online.
- Lastly, a variety of additional support measures have been introduced for the unemployed and special categories of employees and employers in the sectors of tourism, culture etc.

# 3. Tax & social security

## Payment extension of VAT liabilities due until April 2021 for post-dated cheques holders

- By virtue of consecutive Ministerial Decisions, the payment extension of VAT liabilities measure for post-dated cheques holders has been extended to cover VAT liabilities due until March 2021 and very recently to those due in April 2021; per the latest extension, payment deadline of the April 2021 VAT liabilities expires by 30 September 2021.
- The above measure applies subject to certain conditions mainly related to the value of the post-dated cheques as a percentage of the average monthly turnover of the previous fiscal year and the days of suspension in payment thereof while a special filing process is required by the holder for such purposes.

### **Payment extension of settled tax & social security liabilities due until April 2021**

- Payment of tax and social security liabilities based on settlement schemes has been successively deferred for instalments payable until March 2021 and has recently been extended to cover also those due in April 2021.
- For the above settled tax liabilities, payment is deferred until the last working day of the following month as of the payment deadline of the last instalment of the scheme.
- For the settled social security contributions, a one-month payment deferral is provided applicable also to all consecutive instalments falling due in subsequent months.

### **Previous deferrals of tax & social security liabilities payment granted to affected enterprises are further extended by 31.12.2021**

- By virtue of a recent Ministerial Decision, a further payment extension of the existing tax liabilities already deferred until 30 April 2021 has been enacted setting a new payment deadline by 31 December 2021.
- Likewise, for social security contributions, a Decision has been recently issued setting the same updated payment deadline of 31 December 2021 applicable on the previously extended February – April 2020 amounts of contributions due.

## **4. Real Estate**

### **Rent Reduction**

- Due to the persistence of Covid-19 pandemic and in order to combat the negative repercussions thereof, a release from the obligation to pay the entire amount of rents due for May 2021 is offered to commercial leases for businesses whose operation has been suspended or temporarily prohibited due to Covid-19, as well as for businesses that are affected by Covid-19.
- The reduction by 40% on the total amount of the payable rents is expected to extend also for May 2021 applying to residential leases where the lessee is an employee whose employment contract has been suspended.
- The owners of leased assets will enjoy tax benefits and reductions.

### **Suspension of the operation of the Land Registries and Cadastre Offices**

Land Registries and Cadastre Offices operate again. The majority thereof accept the public (including lawyers) upon appointment, thus prior to any visit relevant contact and arrangements need to be made.

## **5. Dispute Resolution**

Civil and criminal trials have been suspended while the operation of courts has been allowed for specific cases.

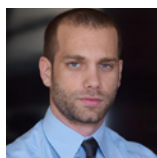
## Contact our COVID-19 multidisciplinary task force

### Corporate Law & Compliance



**Stefanos Charaktiniotis**  
Partner

s.charaktiniotis@zeya.com



**Antonis Giannakodimos**  
Senior Associate

a.giannakodimos@zeya.com

### Tax & Accounting



**Maria Zoupa**  
Partner

m.zoupa@zeya.com



**Georgia Voutsas**  
Senior Associate

g.voutsas@zeya.com

### Healthcare



**Nefelie Charalabopoulou**  
Partner

n.charalabopoulou@zeya.com



**Manolis Zacharakis**  
Partner

m.zacharakis@zeya.com

### Real Estate



**Charikleia Vlastou**  
Senior Associate

c.vlastou@zeya.com

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, or stored in any retrieval system of any nature without prior permission. Application for permission for other use of copyright material including permission to reproduce extracts in other published works shall be made to the publishers. Full acknowledgment of author, publisher and source must be given. Nothing in this newsletter shall be construed as legal advice. The newsletter is necessarily generalised. Professional advice should therefore be sought before any action is undertaken based on this newsletter.

Established in 1893, Zepos & Yannopoulos is one of the leading and largest Law firms in Greece providing comprehensive legal and tax services to companies conducting business in Greece.

280, Kifissias Ave.  
152 32 Halandri  
Athens, Greece  
Tel.: (+30) 210 69 67 000  
Fax: (+30) 210 69 94 640