

TAX BRIEFING: Special Edition – Vol. 7

Recent Developments in Tax Legislation: Urgent Measures Relating to the Covid-19 Pandemic

This Briefing provides an overview of the legislation introducing new tax provisions which arise out of the Covid-19 pandemic

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A. Extension of Time Limit for Payment of Established Debt Between 1 May to 31 May 2020

1. Ministerial Decision A.1106/2020 provides that the time limit for the payment of tax debts established between 1 to 31 May 2020, is extended to 30 September 2020 for those legal entities and individuals whose main or secondary activity is included in the list of the Code Activity Numbers issued and updated by the Ministry of Finance as a result of Covid-19.

2. For the same time period, the collection of established or overdue debt on 1 May 2020 has been suspended.

B. Extension of Time Limit for Payment of Established VAT Between 1 May to 29 May 2020

1. Ministerial Decision A.1107/2020 provides that the time limit for the payment of VAT established between 1 to 29 May 2020, is extended to 30 September 2020 for those legal entities and individuals whose main or secondary activity is included in the list of Code Activity Numbers issued and updated by the Ministry of Finance as a result of Covid-19.
2. For the same time period the collection of established or outdated or overdue VAT on 1 May 2020 has been suspended.

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