

01.04.2020

Covid-19 Alert

Our-multidisciplinary coverage on key areas affecting your business

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1. General

1. Air Borders

19.03.2020

- Closed borders for flights to and from Italy excluding cargo and sanitary flights.
- Closed borders for flights to and from FYROM and Albania excluding the cargo flights and of citizens who have the Greek citizenship or their residence in Greece.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen Treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.
- Flights to and from Spain are banned temporarily.
- Greek and EU citizens entering the country must go through house quarantine for 14 days.
- Closed borders for flights to and from the UK and Turkey excluding cargo from 23.03.2020 until 15.04.2020.

2. Land Borders

19.03.2020

- Closed borders with Turkey, FYROM and Albania, excluding cargo and those who have the Greek citizenship or residence in Greece.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.

3. Maritime Borders

19.03.2020

- Ferry routes to and from Italy are suspended with the exception of the transportation of goods (cargo).
- Embarkation and disembarkation of cruise ships and day ships in the Greek ports is suspended.
- Ferry routes to and from Albania and FYROM are suspended, excluding cargo.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.
- Closed borders for flights to and from the UK and Turkey excluding cargo from 23.03.2020 until 15.04.2020.
- Transportations of people from the mainland to the islands and vice-versa within the Greek territory has been suspended. This suspension does not include permanent residents of the islands, military, navy and coastguard staff, public servants working in the islands, medical and nursing staff and anyone providing medical and security services and any other transportation which is being done for reasons of exceptional social need.

- 4. Quarantine guidelines**
23.03.2020
- Strict quarantine measures to be applied as from Monday 23.03.2020 until 06.04.2020: Citizens are not allowed to leave their home-quarantine unless such leave regards visits to their work, visit to pharmacies, supermarkets and other food stores, to provide assistance to others, to attend ceremonies, visits to hospitals, banks, doctors, physical exercise and for walking a pet.
- Citizens will have to fill in a specific declaration (type A for their work and type B for any other reason) evidencing the reason of exiting their house. Declaration type B is also sent via a free-of charge SMS to a specific 5-digit number (13033). Administrative fines of EUR 150 per breach are applied.
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- 5. Operating Businesses**
- Supermarkets (1 pax/15 sqm and distance of two (2) meters per person) and other grocery stores, pharmacies, gas stations and related car services, banks, pet shops, optical stores and courier services, telecommunication services providers, electricity providers and deliveries will remain open. Retail shops within airports and ports will remain open, subject to the sanitary precautionary measures.
 - All businesses that operate also via e-commerce, may continue to do so normally.
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- 6. Closed and Distressed Businesses**
24.03.2020
- All other services and shops (such as restaurants, retail shops) are already closed as from Wednesday, 18/03, including hotels.
- A list of TAX Activity Codes related to the activity of businesses specifying the complete list of stores that will remain closed and an updated list of TAX Activity Codes related to the activity of businesses that are considered as distressed (and therefore eligible for the relief measures under conditions) have been released.
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- 7. Holding of Shareholders' and Board of Directors meetings**
20.03.2020
- By virtue of the legislative act of 20.03.2020, all general meetings of shareholders or partners of all legal entities will be able to be hold via teleconference for all or some of its participants. In this case, specific teleconference details will have to be provided in the invitation to the respective general meeting. By virtue of the legislative act of 30.03.2020, the above measure has been extended for Board of Directors meetings. The signatures of the members of each instrument may be replaced by e-mail exchange or other electronic means (including e-signatures), regardless of a respective provision in the Articles of Association.
- Such provision is applicable until 30 June 2020.
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- 8. Working hours of food retail stores**
20.03.2020
- The working hours for retail food stores have been extended for an additional one hour from Monday to Friday and two hours on Sunday. This measure shall not exceed a 6-month period starting from 20.03.2020.
- Such stores can be also required to sell newspapers.
-
- 9. Ultimate Beneficiary Owners (UBO) Registry**
30.03.2020
- The operation of the UBO Registry is suspended for a period of three (3) months, i.e until 30.06.2020. During the suspension of the operation of the Registry, the deadlines for submission of the UBO details are suspended as well.

2. Commercial Transactions

1. Commercial contracts and other arrangements 20.03.2020

Covid-19 and the measures taken by the Greek government may affect the performance of a contract that is governed by Greek law, so that performance is either delayed or becomes more onerous.

It is strongly suggested that counterparties are informed immediately of any performance issues.

2. Force majeure as ground to terminate the agreement and excuse the non-performing party from any liability 20.03.2020

Force majeure and termination clauses may be triggered as a result of the disruption caused by Covid-19 in trading activities; the non-performing party may seek to be released from its obligations to perform and be exonerated from any liability.

The issue as to whether a party may invoke force majeure as a result of Covid-19 preventive measures needs to be reviewed on a case by case basis following careful assessments of the facts at hand; the timing of the contract execution and the circumstances are also relevant.

3. Supply chain, sale and purchase and distribution agreements 20.03.2020

As a result of the measures implemented, delivery may be delayed and performance may be impeded temporarily; the non-performing party would normally be able to such temporary breach in order to be released from its obligations and be exonerated from any liability provided that it is in the position to show that it is not at fault and that its non-performance is attributable to Covid-19 outbreak and the measures taken by the government.

4. Impossibility of performance 20.03.2020

Impossibility may arise as a result of an extraordinary, unavoidable and unforeseeable event which could not be prevented by the parties and which renders the performance of the contract impossible. Careful assessment of the facts is necessary in order to safely conclude whether Covid-19 circumstances indeed made the performance of the contract objectively impossible.

In cases where the impossibility is only temporary or it is subjective, the parties may not be released from their obligations.

5. Economic hardship 20.03.2020

Covid-19 measures may arguably make the performance of the contract significantly onerous for either or both parties; in such case the parties may renegotiate the contract terms in the light of the new circumstances and reach an equitable solution.

If no agreement is reached by the parties, a legal action may be filed with the court whereby the claimant may request the equitable modification of the agreement terms arguing that the circumstances have changed substantially and lead to a serious disproportion between the parties' obligations.

3. Finance

1. Borrower support measures 23.03.2020

- **For businesses:** On 17.03.2020 the Hellenic Bank Association decided the suspension (until at least 30.09.2020) of the repayment of loan principal for business loans, provided that such loans were performing on 31.12.2019 (the suspension will be provided upon the borrower's request). Interest continues to be payable during such period. Furthermore on 18.03.2020 the Greek Government announced the granting of a three-month interest rate subsidy to businesses of the sectors of the economy that are directly affected by Covid-19. The subsidy will be granted only for performing loans. No relevant legislative act specifying the requirement and further details of the subsidy has been issued until the date of the report.
- **For individuals:** On 19.03.2020 the Hellenic Bank Association decided the suspension of loan repayment for borrowers individuals who are evidently affected by Covid-19 and are eligible for the EUR 800 supplement. Such suspension will last three months and will be communicated by the banks to each borrower.
- **For businesses & individuals:** On 31.03.2020, the Greek Government announced, by means of a new legislative act, that certain procedural deadlines applying to the framework of law 4469/2017 ('out of court workout') and law 4605/2019 ('primary residence protection scheme') (e.g. deadlines for the notification of the creditors regarding the submission of the application, deadlines for negotiations held with the creditors, deadlines for the suspension of auctions against the primary residence etc.) are suspended for a 3 months period after 31.03.2020, provided however that the relevant application for the submission of the relevant business or individual in the said frameworks had previously been submitted duly and timely. In addition, for those of the businesses or individuals, as the case may be, who have suspended their operations or have been severely affected due to the outbreak of Covid-19, a 3 month suspension has been provided after 31.03.2020 for any due and payable instalments they would have to meet under a settlement plan of any of the 'out of court workout' framework, the 'primary residence protection' scheme or law 3869/2010 (i.e. the previous primary residence protection scheme and debt settlement framework). For any business or individual that is not currently included as an affected one in the issued legislative acts and ministerial decisions, the 3 months' suspension to their instalment plan may be granted by the relevant creditors involved in the process following an ad hoc application on behalf of the said obligor.

Measures announced by the Hellenic Bank Association and the Greek Government.

2. Servicing and Debt collection companies 23.03.2020

On 19.03.2020 the Hellenic Loan Servicers Association announced three-month suspension of any loan installment payable by all individuals eligible for the EUR 800 special supplement. In addition, suitable solutions offering the option to reduce the installment amount or suspend the payment of installments for three months will be offered to each borrower (whether individual or business) affected by Covid-19. Suspension of communication with borrowers claiming a substantiated cause affecting their ability to meet their payments (and providing relevant evidence to this end) and instructions to external partners (such as debt collection companies) to act in accordance with the above.

3. Business financing 23.03.2020

- The Greek government announced the following initiatives for the financing of businesses: - Granting of new loans of EUR 2 billion to businesses through the European Investment Bank. - Establishment of a new guarantee mechanism for working capital loans to small and medium sized enterprises of up to EUR 3 billion and for investment loans of up to EUR 500 million. -Increased funding for the Hellenic Development Bank's Entrepreneurial Fund by EUR 250 million for the granting of new loans to businesses affected by Covid-19 along with a 100% interest rate subsidy for two months. No relevant leg act specifying the above has been issued until the date of this report.
- Financing in the form of refundable advance payments of a total amount of EUR 1bln with low interest rate and 5-year maturity. For the period 2-10 April 2020 businesses with up to 500 employees will be entitled to submit an application for such financing through the TAXISNET platform.

4. Ban on short selling 23.03.2020

The Hellenic Capital Market Commission decided on 19.03.2020 to temporarily prohibit short sales and other transactions that create or increase the net short position in shares listed on the Athex, irrespective of the venue where the transactions are executed. The prohibition is effective 18.03.2020 until 24.04.2020.

The prohibition does not apply to market makers performing market making activities that are conducted for hedging purposes.

5. Actions to mitigate the impact of Covid-19 on the financial markets

Following the recent legislative act, the deadline for the publication of annual financial reports by companies listed on the Athens Exchange is extended until 30 June 2020 in line with the guidance issued by the European Securities and Markets Authority (ESMA) on 27 March 2020.

Previously, ESMA in coordination with the European Banking Authority issued also guidelines in relation to the accounting implications of the COVID-19 outbreak on the calculation of expected credit losses in accordance with IFRS 9, noting that the measures taken in the context of the COVID-19 which permit, require or encourage suspension or delays in payments, should not be regarded as automatically having impact on the assessment of whether loans have suffered a significant increase in credit risk.

Companies listed on the Athens Exchange must in any case assess the actual and potential impact of Covid-19 on their fundamentals, prospects and financial situation and proceed to the necessary disclosures provided by the Market Abuse Regulation.

6. Issues related to payment of cheques

- On 31.03.2020, the Greek Government announced, by means of a new legislative act, the suspension of the time-limits for the submission, expiry and payment of cheques and other negotiable instruments issued by businesses which have suspended their operations or have been severely affected due to the spread of Covid-19, by setting a suspension of 75 days from the relevant date referred to on the body of the said negotiable instrument (thus clearly resolving also the issue of the 'post-dated cheques'). This measure shall be in force from 30.03.2020 until 31.05.2020 and apply to negotiable instruments that will be electronically submitted, by the respective obligors and beneficiaries (issuers, holders, receivers) to the credit and financial institutions lawfully operating in Greece (via a special operation of the 'Teiresias' system) within 3 business days from 31.03.2020. Businesses that have not yet been included in the list

of the businesses affected from the outbreak of Covid-19 by means of a ministerial decision may also benefit from this measure, provided their negotiable instruments are submitted to the credit and financial institutions via the 'Teiresias' system within 3 business days from the issuance of the ministerial decision, pursuant to which such businesses will be characterised as affected from the Covid-19 outbreak. A ministerial decision from the Minister of Finance is expected to clarify the specific process and technical details of submitting the electronic notifications with regard to the negotiable instruments through the 'Teiresias' system.

- Suspension of tax and social security obligations as of 1 April 2020 and onwards for businesses which present for payment negotiable instruments, the payment of which has been suspended in accordance with the above, provided that the aggregate value of those 'suspended' instruments is higher than 20% of their average monthly turnover of the immediately preceding tax year (based on the relevant VAT tax returns for the said period). This measure is only applicable for businesses that have not been listed already as affected businesses due to the outbreak of Covid-19 by means of a legislative act. All business which present a significant increase of their turnover during the covid-19 crisis (e.g. retail supermarkets) are expected to be set out in a ministerial decision of the Minister of Finance and are to be excluded altogether from the perimeter of these measures regarding the negotiable instruments' suspensions.

7. Other 30.03.2020

On 26.03.2020 the Hellenic Bank Association announced the increase of contactless payment limit from €25 to €50. This measure has come into force on Monday, 30.03.2020, and shall apply until Sunday, 31.05.2020.

4. Healthcare - Public Procurement

1. **Emergency measures to ensure the adequacy of personal protective equipment and personal hygiene**
14.03.2020
Companies active in the chain of production, import, marketing, sale, brokerage, movement and distribution of medicinal products and personal protective equipment and personal hygiene in the Greek territory shall submit to the competent authority every two (2) days, data as to their stock in: (a) surgical masks; (b) antiseptic solutions; and (c) antiseptic wipes.

2. **Requisition of goods, consumable and non-consumable**
14.03.2020
Goods, consumable and non-consumable belonging to individuals or legal entities and falling within the meaning of special hospital equipment, personal protective equipment and medicines may be requisitioned for a period of six (6) months.
 - In the scope of special hospital equipment fall: respirators, hospital beds, standard bed equipment, vital signs monitors, closed suction systems and necessary medical devices adjacent to the ventilator function.
 - Personal protective equipment is defined as: masks of all kinds, personal protective equipment and sanitary clothing.

The exact procedure regarding the determination as well as payment of the compensation for the requisition is set out in detail in Article 6 of the leg act dated 14.03.2020.

- 3. Preventive measures for the safety of the population taken by the National Organization for the Provision of Healthcare Services (EOPYY)**
18.03.2020
- HCPs are given the opportunity to issue repeated medical prescriptions until 30.06.2020 for vulnerable groups of the population.
 - Patients receiving High Cost Drugs (CVD) from EOPYY pharmacies and belonging to vulnerable groups can appoint a person to receive their medicines with a simple solemn declaration (without validation of the signature).
 - Scheduled delivery of High Cost Drugs (by appointment) enters into force at the EOPYY central pharmacy in Maroussi and thereafter, the service will be available at all EOPYY's pharmacies.
 - The possibility of online submission for the execution of electronic advice on special treatment provided by certified (non-contracted) therapists through the EOPYY's online applications at no cost for the insured is set forth.
 - The date of submission, for February, of all health service providers contracted with EOPYY, is extended until 31.03.2020.
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- 4. Maximum quantity of goods sold for personal hygiene and protection**
20.03.2020
- A maximum amount of 3 units may be imposed by suppliers on the retail sale regarding products of personal protection and hygiene, e.g. antiseptics, masks, disinfectants for the next six (6) months provided there is still a risk of Covid-19 spreading.
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- 5. Sampling cosmetics**
20.03.2020
- No sampling of cosmetics may be effected to consumers and any such sampling products must be removed from all retail outlets.
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- 6. Maximum profit margin**
20.03.2020
- A maximum profit margin is set at that which was effective on February 1st 2020 for products which are necessary for the health, nutrition, transportation and security of the consumers, especially pharmaceuticals and medical devices such as surgery masks, antiseptics etc.
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- 7. E-prescriptions**
20.03.2020
- All medical prescriptions may be obtained through the electronic portal <https://www.e-syntagografisi.gr/p-rv/p> using the taxisnet codes.
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- 8. Primary care at home through mobile units**
20.03.2020
- Mobile units are introduced for the purpose of offering primary care services to patients at home and sampling for Covid-19.
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- 9. Sending of pharmaceutical products to patients via courier**
20.03.2020
- The option of sending pharmaceutical products directly at patients' home by EOPYY's pharmacies via courier services is introduced for the next four (4) months provided there is still a risk of Covid-19 spreading.
- The exact procedure to be followed will be set out in a decision of EOPYY.
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- 10. Suspension of execution of public procurement contracts**
20.03.2020
- Option for the competent Minister to issue a ministerial decision with the below measures, which can have duration up to 6 months as from the 20th March 2020.
- a) suspension of tendering procedures, b) extension of the submission of the participation petitions or the tender offers in cases whereby the tender has already been published, c) suspension of every time limit regarding the public procurement regardless of the status they are in (award or execution of the contract) and d) extension for all types of contractual deadlines.

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- 11. Speeding up the supply of disinfectants**
26.03.2020
- On March 24th, 2020, ECHA announced its decision to support EU/EEA authorities to apply derogations from the normal authorization requirement for biocidal products in order to increase the manufacture and supply of disinfectants on the European market. Companies looking to quickly access the market with their disinfectants that contain an already approved active substance, can apply for permission to the relevant national authority by relying on Article 55(1) of the Biocidal Products Regulation (BPR). This provision allows national authorities to give time-limited derogations from the standard product authorization requirements in situations where there is a threat to public health.
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- 12. Exceptional authorization (marketing and use) of biocidal products of type 1, pursuant to Art. 55 (1) of Regulation (EU) 528/2012**
26.03.2020
- The National Organization for Medicines (EOF), taking into account the shortages reported in active substances produced in compliance with Article 95 of Regulation (EU) 528/2012, decided to grant marketing authorizations for products which do not meet the requirements set out in the aforementioned Article of the Regulation.
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- 13. Suspension of GMP, GDP and market inspections**
26.03.2020
- EOF has temporarily suspended all Good Manufacturing Practice (GMP), Good Distribution Practice (GDP) as well as on-site market inspections, in the context of implementation of measures taken to limit Covid-19 spreading. In cases where suspension is not possible, taking into account the nature and necessity of the inspection and upon assessment of the associated risk, on-the-spot inspections/audits related to serious complaints or other emergencies shall be carried out.
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- 14. Temporary prohibition of parallel exports and intra-Community movement of medicinal products**
26.03.2020
- EOF decided to prohibit, temporarily, the parallel exports and intra-Community movement of certain medicinal products whose sufficiency is crucial for the treatment of patients infected by Covid-19 or suffering from other respiratory infections.
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- 15. Suspension of private practices**
26.03.2020
- As a result of the governmental requisition of personal protective equipment, private HCPs across the country may be forced to suspend their private practices in case they run out of the necessary protective equipment such as masks, gloves and antiseptic products.
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- 16. Donations' Acceptance Procedure**
30.03.2020
- For donations of special hospital equipment, personal protective equipment and medicines, effected by any third party, whose acceptance procedure is conducted in accordance with the provisions of the Legislative Act issued on 14.03.2020, solely the notification to the Minister of Finance of the acceptance of said donations (and not its prior approval) is required.

- 17. Establishment of an Audit Committee for Monetary Donations of the Covid-19 Special Account of IFET**
30.03.2020
- A three-member Audit Committee regarding the realization of monetary donations of the Covid-19 Special Account is established, having as its core responsibility the recommendation to the Minister of Health of all the necessary actions and measures for the control of the management and utilization of the funds of monetary donations of the Special Account of the “Institute for Pharmaceutical Research and Technology SA” (IFET, as per its Greek abbreviation).
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- 18. Establishment and operation of a National Registry of Covid-19 Patients**
30.03.2020
- The establishment and operation of a National Registry of Covid-19 Patients aims at protecting public health in view of the high impact of the virus on the general population, the need to record epidemiological data, pharmacovigilance and surveillance of the private health care providers.
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- 19. Approval of off-label administration of medicines to Covid-19 patients**
30.03.2020
- Provided that there is an imminent public health risk from the spread of Covid-19 and in the absence of approved appropriate treatment against Covid-19, in accordance with the pharmaceutical legislation, the Minister of Health may decide for the administration, mainly to patients that belong to vulnerable groups, of medicines that have been authorized for another indication and are likely to be effective in combating Covid-19, following the procedure and the requirements provided by this Act.
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- 20. Administration of medicines in the context of urgent temporary early access to non-approved medicines to Covid-19 patients**
30.03.2020
- Any executed medical prescription that is related to the administration of medicines for non-approved indications (off-label use) to Covid-19 patients shall be reimbursed without requiring reimbursement approval before receiving said medication, except in cases of urgent temporary early access to non-approved medicines, where the cost shall be covered by the “Responsible Person” of the scheme.

5. Employment

- 1. Special leave for parents**
20.03.2020
- Following the temporary suspension of the operation of all educational institutions in Greece, a special purpose paid leave has been established until 10 April 2020.
 - Employees with children, as defined in the relative leg act, are entitled to a minimum of 3 days of said leave on condition that they use 1 day of their annual leave for every 3 days of the special leave.
 - The Greek State will subsidize part (1/3) of the employees' remuneration during such special leave.
- Further details are provided for in Article 4 par. 3 of the Leg act issued on 11.03.2020 and a circular issued by the Ministry of Labour dated 12.03.2020.
- The duration of this measure may be further extended depending on the circumstances.
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- 2. Special provisions on telework**
20.03.2020
- Employers may unilaterally impose a system of remote working until 10 April 2020.
- The duration of this measure may be further extended depending on the circumstances.

3. Notifications to ERGANI Information System 20.03.2020

- The employers' obligation to notify in advance, via the ERGANI Information System, the authorities of any change of the employees' working hours (including remote working, overwork or overtime) is suspended until 10 April 2020.
- For the duration of the above measure employers are obliged to notify such changes within the first 10 days of the following month.

The duration of this measure may be further extended depending on the circumstances.

4. Special provisions on overtime work 20.03.2020

- Overtime which exceeds 120 hours per year does not require the prior issuance of a special permit by the Ministry of Labour.
- In any event, such overtime cannot exceed the daily lawful limits.

This measure will remain in force during the crisis and for a maximum of 6 months as of 14 March 2020.

5. Exception from the prohibition of work on Sundays 20.03.2020

Employees of businesses active in the areas of production, transport and supply of food, fuel, medicines and paramedical products to retailers selling those products are exempted from the prohibition of work on Sundays and public holidays.

This measure will remain in force during the crisis and for a maximum of 6 months as of 14 March 2020.

6. Safe operation staff 20.03.2020

Employers may, on their own decision, operate their businesses with a "safe operation staff", as follows:

- each employee may work for a minimum of 2 weeks per month, either continuously or in parts;
- the above organisation of work takes place on a weekly basis and must cover at least 50% of total staff;
- employers who make use of such measure must maintain the same number of employees throughout its duration;
- at the end of each month employers must declare the above organisation of work to the ERGANI electronic platform.

- This measure will remain in force during the crisis and for a maximum of 6 months.
- Further details will be set out in a Ministerial Decision.

7. Intragroup transfer of employees 20.03.2020

- Employers who are severely impacted by the crisis or have been on a temporary lockdown by order of the authorities may provisionally transfer personnel to other companies of the same group.
- During such measure employers must maintain the same number of employees.

Further details will be set out in a Ministerial Decision.

8. Prohibition of dismissals
20.03.2020

- Starting from 18 March 2020, employers whose businesses have been temporarily locked down by order of the authorities are prohibited from making any dismissals during the lockdown period.
- If effected, such dismissals are invalid.

The duration of this measure may be further extended depending on the circumstances.

9. Suspension of employment contracts by employers on lockdown by order of the authorities
31.03.2020

- The lockdown imposed by the authorities constitutes an event of force majeure and releases employees from the obligation to provide services and their employers from the obligation to pay salary. During the lockdown period the employment contracts are suspended.
- Fixed-term employment contracts, which were due to expire after the lockdown, are also suspended and continue after the lockdown is lifted for the remaining of their term.
- All unpaid leaves agreed between employers and employees are revoked as from 28 March 2020 and the respective employment contracts are placed on suspension.

Further details are provided for in the Ministerial Decision published on 28.03.2020.

10. Suspension of employment contracts by employers severely impacted by the crisis
31.03.2020

- Employers belonging to the specific impacted categories announced by the Ministry of Finance may suspend the employment contracts of all or part of their employees for an uninterrupted period of 45 days. Such option can be exercised one-off or progressively between 21 March 2020 and 20 April 2020.
- Fixed-term employment contracts expiring after 21 March 2020 can also be suspended, in which case their term is continued after the suspension period.
- During the suspension period employers are prohibited from dismissing any of their employees. If effected, such dismissals are invalid.
- Employers who make use of the above measure are obliged to maintain the same employees under the same terms of employment as at 21 March 2020, for a period equal to the suspension period. Such restriction does not cover employees who resign, retire or whose fixed-term contracts expire.
- Employers, who suspend part of their employees as above, may, in parallel, make use of the other support mechanisms for the rest of their personnel, i.e. operation under "safe operation staff" and intragroup transfer of employees.
- Teleworking employees are excluded from the above suspension mechanism as they continue to provide their services to the employer. By way of exception, employers may agree with suspended employees to provide telework in order to cover temporary needs of the business. Such telework must be notified through the ERGANI platform prior to its commencement and remunerated pro rata, up to the total amount of the employee's normal remuneration, while employers must also cover the respective social security contributions.

Further details are provided for in the Ministerial Decision published on 28.03.2020.

11. Special state benefit
31.03.2020

- Employees whose employment contracts have been suspended either following a lockdown by order of the authorities or due to a suspension of their employment by decision of the employer as per the previous paragraph are entitled to a special state benefit of EUR 800. Such benefit

covers a suspension period of 45 days during which the employees are entitled to full social security coverage, borne by the State.

- The same state benefit is due also to employees who have been terminated or resigned during the period from 1 to 20 March 2020.
- Employers on lockdown by order of the authorities are obliged to declare the suspension of their activities and the affected employees through the ERGANI platform **by 10 April 2020 (as extended)**. Failure to do so results in the exclusion of the employers from various relief measures provided for impacted businesses. **By 10 April 2020** employers must also inform their employees in writing or by email about the submission of the above declaration so that employees also submit their required application to the electronic platform of the Ministry of Labour.
- Employers belonging to the specific impacted categories announced by the Ministry of Finance exercising their right to suspend the employment contracts of all or part of their employees are obliged to declare their affected employees through the ERGANI platform within the period between 21 March 2020 and 20 April 2020; otherwise, they will not be eligible for the various State measures available to impacted businesses. Employers are required to inform on the same day their employees in writing or by email about the submission of such declaration so that they can also submit the required application to the respective platform. Employers, who do not place any employees on suspension, although entitled to, remain eligible for the other relief measures available to impacted businesses. Said employers can pay to suspended employees an amount on top of the special state benefit up to their gross monthly remuneration, in which case the employers must also cover the respective social security contributions.

Further details are provided for in the Ministerial Decision published on 28.03.2020.

12. Special provisions on Easter allowance [31.03.2020]

- Employers on lockdown by order of the authorities or belonging to specific categories, as defined by the Ministry of Finance, who have been severely impacted by the crisis, are entitled to pay the Easter bonus at a later date than its due date, i.e. Holy Wednesday, and in any event latest on 30 June 2020.
- Given that the lawful reference period for the calculation of the Easter allowance runs from 1 January until 30 April each year, the employer shall pay the portion of the allowance corresponding to the period from 1 January until the day of suspension (if any), while the portion of the allowance corresponding to the remaining part of the reference period shall be paid by the State.
- The Easter allowance for employees on suspension shall be calculated on the basis of their salary or daily wage paid on the last day prior to the suspension of the employment contract.

Further details will be set out in a Ministerial Decision.

6. Data Protection

- 1. Processing of health data of visitors and employees**
20.03.2020

Data controllers are permitted to collect health data of visitors or employees to building premises in order to safeguard public health under certain conditions. The Hellenic Data Protection Authority has made specific mention of measuring body temperature and handing out questionnaires on symptoms.

The Hellenic Data Protection Authority on 18.03.20 issued Guidelines on personal data processing in the context of combatting Covid-19 in which it supported that data protection legislation should not constitute an obstacle in the fight against this pandemic. Data controllers have increased flexibility to process health data, but the obligations of the GDPR are still applicable.
- 2. Processing travel data of visitors or employees**
20.03.2020

Data controllers are legally permitted to gather specific information on a visitor's or employee's recent travel destinations as well as of the people they have come in contact with, but the obligations of the GDPR are still applicable.
- 3. Disclosure of epidemiological data**
20.03.2020

In order to respect for the public's right to information, data controllers are permitted to disclose to public health authorities that a subject has contracted Covid-19 by sharing only the necessary information.

7. Real Estate

- 1. Reduction of rents by 40%**
23.03.2020

Legal entities and individuals affected by the Covid-19 (i.e. entities whose business has closed by virtue of the recent government measures and the employees thereof) are entitled to pay 60% of the rent of their premises and residence respectively, while landlords are not entitled to terminate the lease due to partial payment. Deadline for the submission of the relevant declaration to ERGANI database (please see above under Employment) has been extended until 10.04.2020.
- 2. Force majeure impact on rents**
23.03.2020

It needs to be assessed on a case-by case basis whether and to which extent legal entities and individuals affected by the Covid-19, but not closed by virtue of the recent Government measures, can negotiate decrease of their rent with the landlords.

Please also refer to *section 2* above.
- 3. Suspension of the operation of the Land Registries and Cadastre Offices**
20.03.2020

The operation of the land registries and cadastre offices is partially suspended until 02.04.2020 and they will not be open to the public. The following main sets of actions before such authorities are suspended: (a) due diligence checks by lawyers/court bailiffs (b) filing and registration of notarial deeds and any other acts (c) filing of applications for the issuance of certificates (d) all relevant procedural and substantial deadlines (e.g. conversion of prenotation into a mortgage).

The administrative services of such authorities will be operable. Further, the procedure for the establishment of the Cadastre in the remaining areas of Greece is still ongoing and has not ceased due to the Covid-19, however visits to the authorities are made only following an appointment, to the extent possible and for urgent issues.

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| <p>4. Force majeure impact on Notarial and private pre-agreements for real estate purchases
23.03.2020</p> | <p>In case notarial pre-agreements for the purchase of real estate are in place which provide for the execution of the final transfer deed on a specific date or set a deadline, will need to be reviewed in order to assess the consequences of the lapse of relevant date/deadlines due to Covid-19 in conjunction with all applicable statutory measures on the suspension or extension of such date/deadline.</p> |
| <p>5. Impediments on securities on financing arrangements
23.03.2020</p> | <p>Banks may refuse to draw funds in the absence of the registration of the mortgage prenotation/mortgage. Alternative arrangements need to be agreed to facilitate financing without compromising the bank's position (e.g. assignment of receivables, irrevocable power of attorney).</p> |
| <p>6. Postponement of the posting of the Cadastre maps of Athens</p> | <p>The National Cadastre has announced that the posting of the Cadastre maps and relevant data for the city of Athens is postponed and shall begin as of 01.06.2020.</p> |
| <p>7. Extension of the deadline for the accurate declaration of real estate for municipal tax purposes</p> | <p>The deadline for the submission of declarations (or submission of amendments to previous inaccurate declarations) towards the Municipal authorities for the calculation of municipal taxes and duties regarding the surface and use of owned real estate assets, has been extended from 31.03.2020 to 30.06.2020.</p> |
| <p>8. Inclusion of real estate related businesses to affected businesses list</p> | <p>Real estate agencies as well as real estate management and construction companies have been included in the list of affected businesses that benefit from Covid-19 related measures regarding mainly tax, social security and employment issues (please refer to sections 5, 9 & 10)</p> |

8. Dispute Resolution

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| <p>1. Pending hearings of legal actions
28.03.2020</p> | <p>Court hearings are cancelled during the suspension period of the court operations with the exception of certain criminal court hearings of urgent nature; such suspension period lasts from 13.03.2020 until 10.04.2020. After such date, the hearings will be rescheduled but a reasonable delay from 6 to 12 months is expected, subject to the court's backlog.</p> |
| <p>2. Statutory deadlines for filing pleadings
28.03.2020</p> | <p>During the suspension period no pleadings or case files are submitted with the court; all deadlines along with the statutory limitation periods which would normally lapse within the suspension period are extended for an equal number of days as from the end of such suspension.</p> |
| <p>3. Injunction and interim orders
28.03.2020</p> | <p>Injunction hearings are cancelled during the suspension period. Interim orders are exempted from such suspension and the hearings thereof take place before the presiding judge, in the defendant's absence. The effect of interim orders which were granted before the suspension period and remain in force until the hearing of the injunction measures is automatically extended by the competent Judge even if the injunction hearing is cancelled.</p> |

4. Enforcement proceedings 28.03.2020

Enforcement proceedings, including public auctions, are also suspended, from 13.03.2020 to 10.04.2020.

As regards public auctions and once the suspension measures are lifted, the creditors will have to proceed to submission of a notice to continue the auction. The new auction date will be set by the notary public, within two to three months following such notice.

5. Protection of main residency 28.03.2020

The deadline for applying for the main residence protection regime expires on 30.04.2020. No extension has been granted to date.

According to unofficial information the authorities are expected to discuss with the EU authorities an extension of the deadline taking into account the disruption caused by the Covid-19 outbreak.

9. Tax

1. Extension of VAT payment 26.03.2020

- Payment of VAT amounts due between 11.03.2020 to 30.04.2020 is extended until 31.08.2020;
- This concerns enterprises (“*affected enterprises*”):
 - with active primary Business Activity Codes (KAD) included in the revised list of KAD published on 26.30.2020 or whose turnover pertaining to an active secondary KAD of the above list, as reported in the initial FY2018 annual CIT return, exceeds the turnover of the active primary KAD as of 20.03.2020;
 - whose operation was suspended by virtue of State decision;
- During the suspension period, no interest and surcharges shall be imposed on VAT due;
- The extension applies on condition that the existing number of employees is retained until completion of the measure; otherwise interest and surcharges shall apply as of the initial assessment date.

Art. 1 of leg act dated 11.03.2020 and Ministerial Decisions A. 1054/2020 and A. 1063/2020. Business Activity Codes (KAD) list has been revised on 26.03.2020 (please refer to “*business activity codes*” section).

2. Extension of payment of assessed debts and installments of arrangements/settlement schemes 26.03.2020

- Payment of assessed debts and installments based on arrangements/settlement schemes due between 11.03.2020 to 30.40.2020 is extended until 31.08.2020. This concerns the affected enterprises and employees of enterprises whose operation was suspended;
- During the suspension period, no interest and surcharges shall be imposed on taxes due;
- The extension applies on condition that the existing number of employees is retained until completion of the measure; otherwise interest and surcharges shall apply as of the initial assessment date.

Art. 2 of leg act dated 11.03.2020 and Ministerial Decisions A. 1053/2020 and A. 1062/2020. Business Activity Codes (KAD) list has been revised on 26.03.2020 (please refer to “*business activity codes*” section).

3. Discount in case of timely payment of taxes

31.03.2020

- A 25% discount will be provided where the applicable suspension period is not utilized by the affected enterprises and relevant taxes are timely paid;
- Above discount concerns payment of installments of assessed debts and installments of settlement schemes due within 30 March to 30 April 2020 to be performed as of 30 March 2020 onwards;
- VAT and withholding taxes not subject to settlement or payment facilitation schemes are excluded from the above discount;
- Further discount benefits have been announced for April VAT obligations as per the press release of the Ministry of Finance dated 31.03.2020 still official guidelines are expected.

Art. 1 of leg act dated 30.03.2020 and press release of the Ministry of Finance dated 31.03.2020.

4. Submission deadlines of tax returns [applicable to all Greek taxpayers]

29.03.2020

- To date, no general extension to the submission deadlines of periodical tax returns due by the end of April 2020 has been provided (e.g. March VAT and withholding tax returns must be submitted within the applicable deadlines);
- Submission deadline of specific types of tax returns has been extended as follows:
 - Submission of capital accumulation tax and stamp tax returns due within March until April is extended for 2 months;
 - Submission of environmental duty on plastic bags for Q1 2020 due by 30.04.2020 is extended until 30.06.2020;
 - Submission of residence tax returns referring to February and March data, due by 31.03.2020 and 30.04.2020, is extended until 29.05.2020 and 30.06.2020, respectively;
 - Submission of inheritance tax, gambling profits, parental grants and donations tax returns due within March and April is extended until 29.05.2020.
- Filing deadline of annual list of customers-suppliers for 2019 has been extended until 30 June 2020 and correction of respective suppliers' deviations until 31 July 2020;
- Submission of lease agreements notifications through taxisnet for lease contracts or amendments for the period from 01.02.2020 until 30.04.2020 as well as declarations of short-term accommodation for commencement of accommodation or cancellations thereof for the period from 1.02.2020 until 31.05.2020 is extended until 30 June 2020.

Ministerial Decisions A. 1051/2020, A.1052/2020 and A. 1064/2020.

5. Reduction of the VAT rate from 24% to 6% on products necessary for the protection from the coronavirus and its containment

24.03.2020

The VAT rate is reduced to 6% for the following products:

- (a) masks and gloves for medical and private use;
- (b) antiseptic solutions, antiseptic wipes and other antiseptic preparations;
- (c) soap and other preparations for personal hygiene;
- (d) ethyl alcohol designated to be used as raw material for the production of antiseptics; and
- (e) pure ethyl alcohol non-denatured of agricultural origin with 95% alcohol volume available in bottled form in the retail market.

The reduced VAT rate on the above products will apply until 31 December 2020.

Art. 1 of the leg act dated 20.03.2020 and Circular E. 2038/2020.

- 6. Acceleration of tax refunds of amounts not exceeding €30,000 by the tax authorities**
24.03.2020
- Immediate refund of amounts not exceeding EUR 30,000 pertaining to pending income tax audit cases for legal persons and legal entities or pending VAT audit cases for natural or legal persons and legal entities, subject to limitation period framework;
 - Pending cases are considered those for which no temporary tax assessment act has been issued as of the publication date of the leg act (20 March 2020);
 - For the purposes of such refunds, sample audits may be performed as per the Code of Fiscal Procedures provisions.

Art. 3 of the leg act dated 20.03.2020 and Circular E. 2037/2020.

- 7. Computation of 2020 annual property tax (ENFIA) based on current objective values**
18.03.2020
- Postponement of the revision of the real estate property objective values for property tax purposes. The 2020 annual property tax (ENFIA) will be computed on the current objective values whereas the revised ones will be taken into account for the 2021 ENFIA.

Announcement of the Ministry of Finance regarding the second set of measures to address the economic impact of Covid-19.

- 8. Financing of affected enterprises**
31.03.2020
- The adoption of an expanded financing scheme in the form of a refundable prepayment has been introduced for the affected enterprises;
 - Said financing will be granted in accordance with C(2020) 1863/19.3.2020 Announcement of the European Commission on “Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak”;
 - Ministerial Decisions shall be issued for the determination of necessary implementation guidelines, conditions and prerequisites of the eligible enterprises.

Art. 3 of leg act dated 03.03.2020.

- 9. Tax audits and administrative appeals**
31.03.2020

Regulations for tax audits:

- The deadline for the tax authorities to serve to the taxpayers preliminary or final tax assessment acts is suspended until 30.04.2020;
- The deadline for the taxpayers to submit their views on preliminary tax assessment acts they have already been served with is suspended until 31.05.2020;
- The imposition of safeguard measures by the tax authorities is suspended for as long the operation of the courts is also suspended;
- The obligation of taxpayers to respond to requests of the tax authorities for submission of data and information concerning their tax compliance is suspended until 31.05.2020.

Regulations for administrative appeals:

- The deadline for filing administrative appeals, which has expired or will expire in the period between 11.03.2020 and 31.05.2020 is suspended for sixty days;
- The deadline for the Dispute Resolution Directorate to issue decisions on administrative appeals, which was due to expire in the period between 20.03.2020 and 31.05.2020, is extended for sixty days.

Art. 6 of leg act dated 30.03.2020.

10. Social Security

- 1. Payment of social security contributions and installments of arrangements/settlement schemes**
27.03.2020
- Payment of February and March social security contributions is extended until 30.09.2020 and 31.10.2020, respectively.
 - A 3-month extension is also provided for the payment of installments of active settlement schemes due by 31.03.2020 and for subsequent monthly installments;
 - The above measure concerns the affected enterprises;
 - During the suspension period, no interest and surcharges shall be imposed on social security contributions due;
 - The extension applies on condition that the existing number of employees is retained until completion of the measure; otherwise interest and surcharges shall apply as of the initial assessment date.

Ministerial Decision D.15/D'/oik. 13226/325/2020 and press release of the Ministry of Finance dated 31.03.2020.

- 2. Discount of duly payment of social security contributions**
30.03.2020
- A 25% discount is provided in case that suspension period is not utilized and February and March social security contributions are timely paid;
 - Measure shall apply to certain categories of freelancers, self-employed persons and individual business owners.

Art. 18 of leg act dated 30.03.2020.

11. Customs

- 1. Guidelines for imports/exports**
29.03.2020
- Submission of customs declarations and relevant supporting documents is made electronically through Greek Customs electronic system (ICISnet);
 - Entry of the public and customs brokers at the customs offices is restricted and all respective operations are performed remotely through ICISnet. Physical presence at the customs office is only required in case of physical audit of goods;
 - Contact details of the competent officers for each transaction are notified to interested parties both through IAPR website (www.aade.gr) and announcement outside the customs office premises;
 - In case of imports, the authorization to receive the goods upon customs clearance is sent via e-mail to the competent person. Customs representatives and warehousekeepers are under the obligation to notify their e-mail addresses to the competent customs office;
 - In case of exports, the export accompanying document shall be replaced by a printout of the electronic message for the completion of the export (message "IE 599"), which accompanies the goods until they reach the customs office of exit (in case the customs office is in Greece).

Circular E.2033/2020 of the Ministry of Finance published on 20.03.2020.

- 2. Import of denatured ethyl alcohol**
26.03.2020
- Import of denatured ethyl alcohol intended exclusively for the production of antiseptic products and their distribution in the Greek market is allowed, under conditions, following a relevant decision of the Minister of Development and Investments;
 - The relevant imports shall be allowed for as long as there is a risk for spreading of Covid-19 and in any event no later than July 20, 2020.

Art. 3 of the leg act dated 20.03.2020 and Circular E. 2039/2020.

- 3. EU customs related developments**
31.03.2020
- Export authorisation for protective equipment:**
- EU Commission has adopted a new Regulation (affecting all EU member states) providing for an export authorisation in case of export of personal protective equipment for the prevention of virus spreading;
 - Exports to specific countries specifically enumerated in the new Regulation are excluded from the above requirement;
 - Relevant measure shall apply for a period of six weeks, starting from the publication of the above Regulation (i.e. from 15.03.2020);
 - Equipment subject to the above consists in protective spectacles and visors, face shields, mouth-nose-protection equipment and gloves.

EU Commission practical guidance:

- EU Commission has published (non-binding) guidance on customs issues relating to covid-19 emergency, indicating practical solutions to concerned stakeholders;
- Guidance covers, among others, issues relating to customs representation, decisions, guarantees submitted to customs authorities, declaration and presentation of non-EU goods to customs;
- It also includes implementation guidelines for the application of customs procedures such as temporary storage, transit, temporary admission and export.

Business Activity Codes (in Greek: KAD) applying to sectors affected by the spread of the new coronavirus

Private businesses subject to one of the Business Activity Codes (KAD) listed below (either as primary or secondary KAD whose turnover as per the FY2018 annual CIT return exceeds the turnover of the primary KAD) shall be eligible for the support measures.

When a 4-digit code applies, it shall include all the 5-, 6- and 8-digit subcategories under it. When a 5-digit code applies, it shall include all 6- and 8-digit subcategories under it. When a 6-digit code applies, it shall include all 8-digit subcategories under it.

01.19.2	Cut flowers and flower buds; flower seeds	13.96	Manufacture of other technical and industrial textiles
01.29.3	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning	13.99	Manufacture of other textiles n.e.c.
01.30	Plant propagation	14.11	Manufacture of leather clothes
01.49.19.02	Fur farming (fox, mink, coyopus, chinchillas, and others)	14.12	Manufacture of workwear
01.49.3	Raw fur skins and miscellaneous raw hides and skins	14.13	Manufacture of other outerwear
01.63.10.12	Cotton ginning services (post harvest sale for own account)	14.14	Manufacture of underwear
01.63.10.13	Cotton ginning services (post harvest sale for third-party account)	14.19	Manufacture of other wearing apparel and accessories
03.11	Marine fishing	14.20	Manufacture of articles of fur
03.12	Freshwater fishing	14.31	Manufacture of knitted and crocheted hosiery
03.21	Marine aquaculture	14.39	Manufacture of other knitted and crocheted apparel
03.22	Freshwater aquaculture	15.11	Tanning and dressing of leather; dressing and dyeing of fur
10.39.23	Manufacture of processed and preserved nuts, groundnuts, roasted, salted or otherwise prepared	15.12	Manufacture of luggage, handbags and the like, saddlery and harness
10.52	Manufacture of ice cream	15.20	Manufacture of footwear
10.71	Manufacture of bread; manufacture of fresh pastry goods and cakes	16.29	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
10.82	Manufacture of cocoa, chocolate and sugar confectionery	17.12	Manufacture of paper and paperboard
10.83	Processing of tea and coffee	17.21	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
10.85	Manufacture of prepared meals and dishes	17.22.13	Manufacture of trays, dishes, plates and cups and the like, of paper or paperboard
11.01	Distilling, rectifying and blending of spirits	17.23	Manufacture of paper stationery
11.02	Manufacture of wine from grape	17.29	Manufacture of other articles of paper and paperboard
11.03	Manufacture of cider and other fruit wines	18.11	Printing of newspapers
11.04	Manufacture of other non-distilled fermented beverages	18.12	Other printing
11.05	Manufacture of beer	18.13	Pre-press and pre-media services
13.10	Preparation and spinning of textile fibres	18.14	Binding and related services
13.20	Weaving of textiles	18.20	Reproduction of recorded media
13.30	Finishing of textiles	20.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
13.91	Manufacture of knitted and crocheted fabrics	20.41.4	Odoriferous preparations and waxes
13.92	Manufacture of made-up textile articles, except apparel	20.42	Manufacture of perfumes and toilet preparations
13.93	Manufacture of carpets and rugs	20.51.13	Manufacture of fireworks
13.94	Manufacture of cordage, rope, twine and netting	20.51.14	Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excluding fireworks)
13.95	Manufacture of non-wovens and articles made from non-wovens, except apparel		

20.53	Manufacture of essential oils		
22.29.25	Office or school supplies of plastic	46.15	Agents involved in the sale of furniture, household goods, hardware and ironmongery
23.19.22	Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses	46.16	Agents involved in the sale of textiles, clothing, fur, footwear and leather good
25.92	Manufacture of light metal packaging	46.17.11.24	Agents involved in the sale of tea and coffee
25.99	Manufacture of other fabricated metal products n.e.c.	46.17.11.25	Agents involved in the sale of standard food products
26.51	Manufacture of instruments and appliances for measuring, testing and navigation	46.17.12	Agents involved in the sale of beverages
26.60	Manufacture of irradiation, electromedical and electrotherapeutic equipment	46.18.11.02	Agents involved in the sale of perfumes and toilet preparations
27.40	Manufacture of electric lighting equipment	46.18.12	Agents involved in the sale of games and toys, sports goods, bicycles, books, newspapers, magazines and stationary, musical instruments, watches, clocks and jewellery, photographic and optical equipment
30.92	Manufacture of bicycles and invalid carriages	46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.
31.01	Manufacture of office and shop furniture	46.19	Agents involved in the sale of a variety of goods
31.02	Manufacture of kitchen furniture	46.22	Wholesale of flowers and plants
31.03	Manufacture of mattresses	46.24	Wholesale of hides, skins and leather
31.09	Manufacture of other furniture	46.31.11.02	Wholesale trade services of raw nuts
32.12	Manufacture of jewellery and related articles	46.31.12.08	Wholesale trade services of processed nuts
32.13	Manufacture of imitation jewellery and related articles	46.31.12.15	Wholesale trade services of nuts, roasted groundnuts, salted or otherwise preserved
32.20	Manufacture of musical instruments	46.33.13.05	Wholesale trade services of animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared
32.30	Manufacture of sports goods	46.34	Wholesale of beverages
32.40	Manufacture of games and toys	46.36	Wholesale of sugar and chocolate and sugar confectionery
32.50	Manufacture of medical and dental instruments and supplies	46.37	Wholesale of coffee, tea, cocoa and spices
32.99	Other manufacturing n.e.c.	46.38	Wholesale of other food, including fish, crustaceans and molluscs
33.12	Repair of machinery	46.39	Non-specialised wholesale of food, beverages and tobacco
33.13	Repair of electronic and optical equipment	46.41	Wholesale of textiles
33.14	Repair of electrical equipment	46.42	Wholesale of clothing and footwear
33.15	Repair and maintenance of ships and boats	46.43	Wholesale of electrical household appliances
33.16	Repair and maintenance of aircraft and spacecraft	46.44	Wholesale of china and glassware and cleaning materials
35.30.2	Ice; cooled air and chilled water supply services	46.45	Wholesale of perfume and cosmetics
45.11	Sale of cars and light motor vehicles	46.47	Wholesale of furniture, carpets and lighting equipment
45.19	Sale of other motor vehicles	46.48	Wholesale of watches and jewellery
45.20	Maintenance and repair of motor vehicles	46.49	Wholesale of other household goods
45.31	Wholesale trade of motor vehicle parts and accessories	46.51	Wholesale of computers, computer peripheral equipment and software
45.32	Retail trade of motor vehicle parts and accessories in specialised stores		
45.40	Sale, maintenance and repair of motorcycles and related parts and accessories		
46.11.12	Agents involved in the sale of flowers and plants		
46.11.19.02	Agents involved in the sale of pig rawhide and various rawhides and skins		
46.11.19.26	Agents involved in the sale of textile fibres		
46.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft		

46.52	Wholesale of electronic and telecommunications equipment and parts	47.72	Retail sale of footwear and leather goods in specialised stores
46.64	Wholesale of machinery for the textile industry and of sewing and knitting machines	47.74	Retail sale of medical and orthopaedic goods in specialised stores
46.65	Wholesale of office furniture	47.75	Retail sale of cosmetic and toilet articles in specialised stores, except retail sale of toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper (47.75.76.19)
46.66	Wholesale of other office machinery and equipment	47.76	Retail trade services of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores, excluding: Retail sale of dried leguminous vegetables, shelled, for sowing (47.76.77.02); Retail trade services of agricultural seeds in micro-packaging (47.76.77.04); Retail trade services of seedlings and plants (other than ornamental plants) (47.76.77.05); Retail trade services of oil seeds n.e.c. (47.76.77.06); Retail trade services of live plants, tubers, bulbs and roots, cuttings and slips, mushroom spawn (47.76.77.07); Retail trade services of maize for sowing (47.76.77.08); Retail trade services of ceramic articles for use in agriculture and for the conveyance or packing of goods (47.76.77.09); Retail trade services of seeds, flowers and fruits (47.76.77.13); Retail trade services of sugar-beet seeds and fodder plants (47.76.77.14); Retail trade services of sunflower seeds, sesame seeds, cardamoms seeds, colza, rape and mustard, for sowing (47.76.77.15); Retail trade services of vegetable seeds (47.76.77.16); Retail trade services of fresh plants used mainly in perfumer, pharmaceuticals or the manufacture of insecticides, fungicides and the like (47.76.77.18); Retail trade services of natural Christmas trees (47.76.77.19); Retail trade services of vegetable materials n.e.c. used primarily for plaiting or as stuffing or padding, or in dyeing or tanning; vegetable materials n.e.c. (47.76.77.20); Retail trade services of fertilisers and agrochemicals (47.76.78); Retail trade services of pets and pet food (47.76.79).
46.69	Wholesale of other machinery and equipment		
46.76	Wholesale of other intermediate products		
46.77.10.30	Wholesale trade services of vegetable waste and residues		
46.90	Non-specialised wholesale trade		
47.19	Other retail sale in non-specialised stores excluding haberdashery 47.19.10.01 and kiosks 47.19.10.02		
47.24.16.08	Retail sale of cheese pastries, sandwiches and similar products		
47.24.16.10	Retail sale of fresh pastry goods and cakes and confectionery		
47.24.16.11	Retail sale of crusty dough sheets (fylla kroustas) or kantaifi		
47.24.17	Retail sale of sugar confectionery		
47.25	Retail sale of beverages in specialised stores	47.77	Retail sale of watches and jewellery in specialised stores
47.41	Retail sale of computers, peripheral units and software in specialised stores	47.78	Other retail sale of new goods in specialised stores, except Retail Cleaning Materials, (47.78.84), Retail Sale of household fuel oil, LPG, coal and wood (47.78.85), Retail sale of agricultural raw products nec. (47.78.87), Retail trade of machinery and equipment nec. (47.78.88).
47.42	Retail sale of telecommunications equipment in specialised stores		
47.43	Retail sale of audio and video equipment in specialised stores		
47.51	Retail sale of textiles in specialised stores		
47.52	Retail sale of hardware, paints and glass in specialised stores		
47.53	Retail sale of carpets, rugs, wall and floor coverings in specialised stores		
47.54	Retail sale of electrical household appliances in specialised stores		
47.59	Retail sale of furniture, lighting equipment and other household articles in specialised stores		
47.61	Retail sale of books in specialised stores		
47.62	Retail sale of newspapers and stationery in specialised stores		
47.63	Retail sale of music and video recordings in specialised stores		
47.64	Retail sale of sporting equipment in specialised stores		
47.65	Retail sale of games and toys in specialised stores		
47.71	Retail sale of clothing in specialised stores		

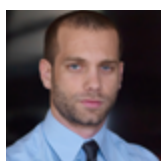
47.79	Retail sale of second-hand goods in stores	59.14	Motion picture projection activities
47.82	Retail sale via stalls and markets of textiles, clothing and footwear	59.20	Sound recording and music publishing activities
47.89	Retail sale via stalls and markets of other goods	60.10	Radio broadcasting
47.99	Other retail sale not in stores, stalls or markets	60.20	Television programming and broadcasting activities
49.10	Passenger rail transport, interurban	61.90:10.02	Private-hire taxis (radio taxis)
49.20	Freight rail transport	61.90:10.07	Public internet access services (without F&B services)
49.31	Urban and suburban passenger land transport	63.91	News agency activities
49.32	Taxi operation	63.99	Other information service activities n.e.c.
49.39	Other passenger land transport n.e.c.	68.20	Renting and operating of own or leased real estate
49.41	Freight transport by road	69.10	Legal activities
50.10	Sea and coastal passenger water transport	69.20	Accounting, bookkeeping and auditing services; tax consulting services; excluding: Financial auditing services (69.20.1)
50.20	Sea and coastal freight water transport	70.21	Public relations and communication activities
50.30	Inland passenger water transport	70.22	Business and other management consultancy activities
50.40	Inland freight water transport	71.11	Architectural activities
51.10	Passenger air transport	71.12	Engineering activities and related technical consultancy
51.21	Freight air transport	71.20	Technical testing and analysis
52.21	Service activities incidental to land transportation	72.11	Research and experimental development on biotechnology
52.21.29.01	Taxi driver services (non-operator)	72.19	Other research and experimental development on natural sciences and engineering
52.21.29.02	Bus driver services (non-operator)	72.20	Research and experimental development on social sciences and humanities
52.21.29.06	School bus escort services	73.11	Advertising agencies
52.22	Service activities incidental to water transportation	73.12	Media representation
52.23	Service activities incidental to air transportation	73.20	Market research and public opinion polling
52.24	Cargo handling	74.10	Specialised design activities
52.29	Other transportation support activities	74.20	Photographic activities
55.10	Hotels and similar accommodation	74.30	Translation and interpretation activities
55.20	Holiday and other short-stay accommodation	74.90	Other professional, scientific and technical activities n.e.c.
55.30	Camping grounds, recreational vehicle parks and trailer parks	77.11	Renting and leasing of cars and light motor vehicles
56.10	Restaurants and mobile food service activities	77.12	Renting and leasing of trucks
56.21	Event catering activities	77.21	Renting and leasing of recreational and sports goods
56.29	Other food service activities, excluding: food services provided by military mess halls (56.29.20.01)	77.22	Renting of video tapes and disks
56.30	Beverage serving activities	77.29	Renting and leasing of other personal and household goods
58.11	Book publishing	77.33	Renting and leasing of office machinery and equipment (including computers)
58.12	Publishing of directories and mailing lists	77.34	Renting and leasing of water transport equipment
58.13	Publishing of newspapers		
58.14	Publishing of printed journals and periodicals		
58.19	Other publishing activities		
59.11	Motion picture, video and television programme production activities		
59.12	Motion picture, video and television programme post-production activities		
59.13	Motion picture, video and television programme distribution activities		

77.35	Renting and leasing of air transport equipment	88.91	Child day-care activities
77.39	Renting and leasing of other machinery, equipment and tangible goods n.e.c.	88.99	Other social work activities without accommodation n.e.c.
77.40	Leasing of intellectual property and similar products, except copyrighted works	90.01	Performing arts
78.10	Activities of employment placement agencies except: Medical personnel placement services (78.10.11.02)	90.02	Support activities to performing arts
78.20	Temporary employment agency activities except: Temporary employment agency services for the supply of medical personnel (78.20.16)	90.03	Artistic creation
78.30	Other human resources provision services, except: Other human resources provision services for medical personnel (78.30.16)	90.04	Operation of arts facilities
79.11	Travel agency activities	91.01	Library and archives activities
79.12	Tour operator activities	91.02	Museums activities
79.90	Other reservation service and related activities	91.03	Operation of historical sites and buildings and similar visitor attractions
80.30	Investigation activities	91.04	Botanical and zoological gardens and nature reserves activities
81.10	Combined facilities support activities (Combined support services to buildings and landscape activities) (cleaning, security, reception services, etc.)	92.00	Gambling and betting services except: On-line gambling services (92.00.14)
82.19	Photocopying, document preparation and other specialised office support activities	93.11	Operation of sports facilities
82.30	Organisation of conventions and trade shows	93.12	Activities of sport clubs
82.92	Packaging activities	93.13	Fitness facilities
82.99	Other business support service activities n.e.c.	93.19	Other sports activities
84.13.15	Administrative services related to the distributive and catering trades, hotels and restaurants	93.21	Activities of amusement parks and theme parks
84.13.16	Administrative services related to tourism affairs	93.29	Other amusement and recreation activities
84.23	Justice and judicial activities	94.9916.01	Services of cultural associations and unions
85.10	Pre-primary education	94.9916.02	Services of entertainment, non-sports clubs
85.20	Primary education	95.12	Repair of communication equipment
85.31	General secondary education	95.21	Repair of consumer electronics
85.32	Technical and vocational secondary education	95.22	Repair of household appliances and home and garden equipment
85.41	Post-secondary non-tertiary education	95.23	Repair of footwear and leather goods
85.42	Tertiary education	95.24	Repair of furniture and home furnishings
85.51	Sports and recreation education	95.25	Repair of watches, clocks and jewellery
85.52	Cultural education	95.29	Repair of other personal and household goods
85.53	Driving school activities	96.02	Hairdressing and other beauty treatment
85.59	Other education n.e.c.	96.09.19	Other personal services n.e.c., except: Astrology and medium services (96.09.19.01); Genealogical services (96.09.19.03), Domestic worker services (96.09.19.13), Personal chauffeur services (96.09.19.15)
85.60	Educational support activities		Retail stores operating on a shop-in-a-shop basis within outlet stores, malls and outlet malls, with the exception of supermarkets and pharmacies, on condition that they have a separate entrance for consumers.
86.21	General medical practice activities		Digital branded content publishers that either are registered with the Online Media Businesses Registry kept with the General Secretariat for Information and Communication at the time of this Press Release, or shall register with the foregoing Online Media Business Registry following approval of their application by the competent General Secretariat for Information and Communication committee.
86.22	Specialist medical practice activities		
86.23	Dental practice activities		
86.90	Other human health services except: Pregnancy related services (86.90.11)		
88.10	Social work activities without accommodation for the elderly and disabled		

Contact our Covid-19 multidisciplinary task force

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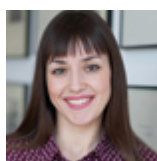
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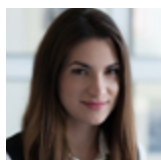
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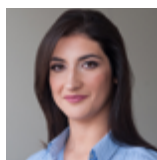
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