



COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

Extension of the application of reduced VAT rate at 6% on certain hygiene products

The newly issued Circular E.2008/11.1.2021 provides guidance on the application of article 39 of L. 4753/2020: the reduced VAT rate at 6%, which applies to certain hygiene products that are necessary to avoid the COVID-19 spreading, is extended until 30.4.2021. To be noted that the reduced VAT rate is applied to surgical face masks and gloves, soap, antiseptic solutions, antiseptic wipes and other antiseptic products, ethyl alcohol (both denaturated and pure), as those are included in para 50 of Annex III of the VAT Code (as amended by the Legislative Decree of 20.03.2020).

Further, it is clarified that the guidance provided through Circulars E.2038/23-03-2020 and E.2152/25-09-2020 is still valid and applicable, except for the end date of the application, which was originally set on 31.12.2020, while as per the recent legislative provisions is on 30.04.2021.



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