



Non-taxable individuals exempted from income tax declaration

16 July 2021 – The Council of Ministers has exempted individuals whose gross annual income is below €19.500 from submitting a personal income tax declaration for the tax year 2020.

The relevant ministerial decree No.288/2021 can be viewed [here](#).

As a reminder, in August 2020 the House of Representatives amended the Assessment and Collection of Taxes Law making it mandatory for all taxpayers to submit tax returns irrespective of their income level as from the tax year 2020.

As already mentioned in a previous tax alert, the electronic submission of the 2020 personal income tax return for individuals with a gross annual income of more than €19.500 has been extended to 30 September 2021.

As always, the Taxation Department of Costas Tsielepis & Co Ltd is at your disposal should you require any further information or clarifications on this or any other tax issue.