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LAW NO 4002

Amendment of the public pension legislation - Arrangements for growth and fiscal consolidation - Issues within the competence of the Ministries of Finance, Culture and Tourism and Labour and Social Security.

THE PRESIDENT
OF THE HELLENIC REPUBLIC

We issue the following law passed by the Parliament:

PART A AMENDMENT TO THE PENSION SCHEME PUBLIC SECTOR LEGISLATION ON THE RESTRUCTURING OF THE GENERAL DIRECTORATE FOR PENSIONS OF THE MINISTRY OF FINANCE CHAPTER A

Article 1
Amendment of the provisions of p.d. 169/2007

1. At the end of Article 1 of P.D. 169/2007 (A´ 210), the following paragraph 16 is added

"16. The regular staff of the municipalities and the regular staff of the municipalities, foundations and associations of municipalities governed by the pension provisions for municipal employees, as well as the members of their families, shall acquire the right to a pension from the State in accordance with the provisions of this Code and the provisions of Law No. 2084/1992, as the case may be, without prejudice to the provisions of Article 2 of Law 2084/1992. 3865/2010 (A´ 120)."

2. The provisions of point (d) of par. 2 of Article 9 of Decree 169/2007, as in force, shall be replaced by the following:

"d. for faculty members of HEI, TEI and ASPE, the allowance for teaching preparation and teaching employment, as well as the allowance for the creation and updating of bibliographies and for participation in conferences in the following cases
b' and c' of paragraph 2 of articles 36 and 37 of Law No. 3205/2003 (A´297) respectively."

3. At the end of Article 9 of Decree 169/2007, paragraph 18 is added as follows:

"18. As the salary for the regulation of the pension of the consultants and permanent Para Institute, as well as the holders of special staff positions of the Institute of Education Policy, according to the provisions of paragraphs 2 and 3 of article 20 of Law No. 3966/2011 (A´118), the monthly basic salary of paragraph 14 of Article 11 of the above law, as defined by the provisions in force (each time) and on the basis of which they were paid at the time they left the service, shall be taken into account, plus the length of service allowance corresponding to this salary and their years of service, as well as the special research allowance of case c of paragraph 15 of the same article, as it applies each time."

4. α. The provisions of par. 15 of article 11 of p.d. 169/2007, added by the provisions of par. 12 of Article 6 of Law no. 3865/2010, shall be replaced, with effect from their entry into force, as follows:

"15.α. For those who become entitled to a pension from 1.1.2011 onwards, the pensionable period of actual pensionable service shall be recognised as pensionable service, which amounts to one (1) year for the first child and two (2) years for each subsequent child and up to the third child.

This period shall be taken into account for the purposes of establishing and increasing the pension, provided that the official has completed 10 years' actual public service.

β. The provisions of the preceding case shall also apply to those who establish a pension right by 31.12.2010, taking into account the time recognised under the above provisions. In this case, the time recognised under the above provisions may not exceed, taking into account other pensionable service, the time required to establish a pension right, as the case may be.

c. 2 of articles 17 and 20 of the law. 2084/1992 (A 165), as the case may be.

δ. If the staff member has been insured with another main insurance institution, the above period shall be credited to only one institution of his choice."

β. The provisions of this paragraph shall apply to the and for staff members who have been insured for the first time since 1.1.1993.

c. Rights recognised under the provisions replaced until the publication of this Act shall remain valid.

5. α. At the end of paragraph (c) of the paragraph. 2 of Article 12 of Decree 169/2007, the following subparagraphs shall be added as follows:

"In the case of a staff member recruited for the first time on or after 1.1.1983, if the staff member's previous service which constituted a qualification for appointment on
the above, insurance contributions have been paid to another main insurance institution, the provisions of Articles 10 or 11 of Law No. 1405/1983.

Where the previous service which constituted a condition of appointment for the recruitment of the official was completed in a Member State of the European Union, with insurance in a main insurance institution of that country, the provisions of the Community rules on social security, as in force at the time, shall apply for the purpose of calculating the pensionable service."

β. At the end of Article 13 of Decree 169/2007, paragraph 4 is added as follows:

"4. For the pensionability of any service of those who referred to in Article 12 which has been spent in a Member State of the European Union, with pension insurance in a main insurance institution of that country, the provisions of the Social Security Regulations shall apply."

c. The provisions of this paragraph shall also apply to services rendered in countries which are not members of the European Union but to which the Community Regulations on Social Security have been extended.

6. At the end of point (a) of paragraph 1, the following shall be added 11 of Article 15 and the end of point (a) of paragraph 11 of Article 15. 7 of Article 42 of Decree No 169/2007, the following subparagraph is added

"The pension amount calculated in accordance with the above for public servants or officials shall be restored to the
shall be determined by the institution itself in an amount approximating to the prescribed pension, as determined by their inclusion in the pensionable salary of the corresponding category of public servants or officials, in proportion to the total period of insurance, as this pensionable salary applies at any given time."

7. α. The provisions of par. 22 of Article 22 and para. 7 of Article 50 of P.D. 169/2007 are replaced as follows:

"Applications lodged or appeals lodged or appeals lodged against
are submitted to the Pension Service of the General State Accountant by any third party for the recognition of pension or benefit entitlements, their increase or the recognition and accrual of pension or benefit entitlements, or the recognition and accrual of pension or benefit entitlements.
service, have no legal effect, nor are they taken into account if they are not accompanied by a notarial power of attorney, which gives the relevant instruction. In all other cases, the bearer shall be required to submit an authorisation to the bearer, certified as authentic by a public authority and, in the case of foreign residents, by the relevant foreign authority."

β. The provisions of the previous case shall also apply to pensions paid under the provisions of Presidential Decrees 167/2007 (A΄ 208) and 168/2007 (A΄ 209).

8. α. The first subparagraph of par. 3 of article 41 of p.d. 169/2007, as in force after par. 6 of Article 20 of Law No. 3865/2010, shall be replaced by the following:

"The doubling or tripling of the pensionable time of military personnel in flight status is done:

- for those who complete 18 years of actual military service in 2011, if they complete 19½ years of actual military service,
- for those who complete 18 years of actual military service in 2012, provided that they have completed 21 years of actual military service,
- for those who complete 18 years of actual military service in 2013, if they complete 22½ years of actual military service,
- for those who complete 18 years of actual military service in 2014, if they complete 24 years of actual military service and
- for those who complete 18 years of actual military service from the year 2015 onwards, provided they have completed 25 years of actual military service.

The doubling or tripling of the pensionable service of the other military personnel referred to in paragraph 1 and those referred to in paragraph 9 shall be:

- for those who complete 20 years of actual military service in 2011, if they complete 21 years of actual military service,
- for those who complete 20 years of actual military service in 2012, provided that they have completed 22 years of actual military service,
- for those who complete 20 years of actual military service in 2013, if they complete 23 years of actual military service,
- for those who complete 20 years of actual military service in 2014, if they complete 24 years of actual military service and
- for those who complete 20 years of actual military service from the year 2015 onwards, provided that they have completed 25 years of actual military service."

β. The second subparagraph of par. 9 of article 41 of p.d.169/2007 is repealed.

9. The provisions of par. 2 of article 55 of p.d. 169/2007 shall be repealed and the second subparagraph of paragraph 1 of the same article shall be replaced by the following:

"By way of exception, if there is a case where the pension is increased on account of semesters, in accordance with the provisions of Article 43 of this Code, the pension increased for this reason may be set up to the monthly energy salary on the basis of which the pension is calculated, as defined in par. 2 of Article 9 and paragraph 2 of Article 9. 2 of Article 34 of this Code, where appropriate, increased by 50 %."

10. The provisions of point (c) of par. 2 of Article 56 of Decree 169/2007 shall be replaced by the following:

"c. For those who become entitled to a pension in 2011, the pension shall be paid in full upon completion of thirty-six (36) years of actual pensionable service.
and the fifty-eighth (58th) year of age. The above period of thirty-six (36) years of service shall be increased by one (1) year for those entitled to a pension from the year 2012 onwards
for each subsequent calendar year and until the completion of forty (40) years of full-time, full-time, creditable service.

The age limit provided for in the first subparagraph of this case shall be gradually increased from 1.1.2012 by one (1) year per year until the age of 60."

11. α. The provisions of the second subparagraph of sub-paragraph aa of subparagraph b of paragraph (b) shall not apply. 3 of Article 56 of Decree No 169/2007 shall be replaced by the following:

"The same shall apply where a staff member, having acquired pension rights and having retired before retirement age, has in the meantime become incapable of carrying on any gainful occupation by at least 67%."

β. At the end of sub-paragraph (e) of paragraph (b), the following shall be added 3 of Article 56 of Decree No 169/2007, the following subparagraph is added

"For the staff of internal and external guards of general, special and therapeutic detention centres and institutions for the education of minors, who are entitled to a pension from
From 1.1.2013 onwards, the pension shall be paid in full upon the completion of the 58th year of age or upon completion of thirty-five (35) years of pensionable service, irrespective of the age limit."

c. The provisions of the preceding case shall also apply to those persons referred to therein who have been insured for the first time from 1.1.1993 onwards.

12. The provisions of par. 12 of article 58 of p.d. 169/2007 are repealed.

13. α. At the end of Article 66 of Decree 169/2007, paragraph 12 is inserted as follows:

"12. Under no circumstances may an act be revoked which limits the time already recognised as pensionable by payment of a supplementary surrender levy or surrender levy, after the expiry of the period referred to in par. 2b of Article 66 of Decree 169/2007. By way of exception, an act of recognition shall
a decision issued in accordance with the provisions of Article 1 of Law No. 1405/1983 may be revoked in its entirety at any time at the official's request, provided that the time recognised by it may be used to establish a pension entitlement from the State or another insurance institution.

In addition, exceptionally and at the employee's request, it is permissible to issue an amending act limiting the time already recognised as pensionable under the provisions of Article 1 of Law No. 1405/1983, provided that the competent pension body finds that the time already taken into account in the calculation includes time which was a necessary qualification when the official was recruited into the civil service and that the its recognition as pensionable did not require the payment of a supplementary surrender levy.

Amounts already paid by the staff member in recognition of the time referred to in the above cases shall not be refunded after a period of five years from the date of adoption of the acts revoked or amended."

β. Applications for revocation of recognition acts or for limitation of time already recognised, which have been submitted by the entry into force of this Act and are pending for examination at the pension directorates, as well as the relevant acts already issued by the above date and pending at any stage at the pension directorates, shall be filed.

14. The twelfth subparagraph of para. 10 of Article 12 and paragraph 10 of Article 12. 8 of Article 37 of Decree 169/2007, as well as the second subparagraph of para. 14 of Article 5 of Law No. 2703/1999 (A 72) shall be replaced by the following

"If recognition takes place after the staff member's retirement, the amount of the monthly deductions may not exceed ¾ of the monthly instalment calculated as above."

Article 2
Other pension provisions

1. α. After the first subparagraph of point (a) of paragraph (a), the following shall apply. 1 of Article 3 of Law No. 2084/1992, the following subparagraph shall be added:

"For those entitled to a pension from 1.1.2013 onwards, the pension shall be paid in full on completion of forty (40) years of full actual pensionable service and the 60th year of age."

β. The provisions of par. 4 of Article 5 of Law No. 2084/1992 shall be replaced, with effect from 1.1.2008, as follows:

"4. α. The provisions of the fourth subparagraph of case a a of par. 1 of Article 1 of P.D. 169/2007, as they apply at any given time, shall apply mutatis mutandis to those persons who are subject to the provisions of this law.

β. Especially for the calculation of the pension of the above-
persons who acquire the right to a pension by 31.12.2014, the rate of revalorisation corresponding to 35 years of insurance in accordance with the provisions of this Article shall be taken into account."

c. The provisions of par. 7 of Article 9 of Law No. 2084/1992 shall be replaced, with effect from 1.1.2008, as follows:

"7. α. The provisions of the fourth subparagraph of letter a) of paragraph 1 of article 26 of decree 169/2007, as in force at any given time, shall apply mutatis mutandis to those persons who are subject to the provisions of this law.

β. Especially for the calculation of the pension of the above-
persons who acquire the right to a pension by 31.12.2014, the rate of revalorisation corresponding to 35 years of insurance in accordance with the provisions of this Article shall be taken into account."

δ. The provisions of subparagraphs (b) and (c) shall also apply to those persons referred to therein who have left the service before the entry into force of these provisions.

2. α. At the end of case (a) of paragraph. 1 of Article 1 of the

Article 2 of Law No. 3865/2010, the following subparagraph shall be added:

"In the event that, in accordance with the legislation in force, the above persons are subject to compulsory insurance in the Single Fund for Independently Employed Persons (E.T.A.A.), the statutory provisions of these sectors shall apply. In particular, the provisions of Article 39 of Law No 1.1.1993 and thereafter shall apply to those who have been insured under this scheme since 1 January 1993. 2084/1992."

β. The provisions of par. 3 of Article 21 of Law No. 3865/2010 shall be replaced, as of their date of entry into force, as follows:

"3.α. Especially the persons referred to in Article 7 of Law no. 2084/1992, for whom, on the basis of general or statutory provisions, compulsory insurance arises in the Pension Sector for Engineers and Public Works Contractors (T.S.M.E.E.D.E.) and in the Pension and Insurance Sector for Health Care Professionals (T.S.A.Y.) of the National Health Insurance Fund, shall be compulsorily insured in the above Sectors, as the case may be.

The above persons are subject to the Special Provision of the T.S.M.E.E.D.E. and to the Single Pensioners' Branch of the T.S.A.Y. in accordance with the provisions of article 3 of Law no. 3518/2006 (A 272) and par. 8 of Article 7 of Law No. 982/1979 (A 239), respectively.

For the other branches of insurance, they are subject to the respective Sectors of the social insurance, welfare and sickness branches of the National Social Insurance Institution.

For the missing sectors, the following rules apply provisions of Article 39 of Law No. 2084/1992.

β. The persons referred to in the previous case may, if they so wish, be insured with the State on a voluntary basis, by paying the insured person's contribution provided for those who have been insured with any main insurance institution or the State until 31.12.1992.

c. If the above persons opt for voluntary insurance with the State, they shall also be subject to voluntary supplementary insurance and welfare insurance with the respective Share Funds or the corresponding sectors of the TEAPASA, paying the insurance contributions provided for insured persons from 1.1.1993 onwards.

δ. The provisions provided for in cases a) and b) shall also apply to those of the above persons who have been enlisted by the date of publication of this law.

ε. If the above persons, from their classification until the entry into force of this regulation, have been compulsorily insured with the State instead of the T.S.M.E.D.E. or the T.S.A.Y. and wish to continue their insurance with the State on a voluntary basis, the contributions withheld in favour of the State are considered contributions in favour of voluntary insurance.

f. If the above persons do not wish to be optionally affiliated to the State, as well as to the institutions - sectors of supplementary insurance and welfare, then the contributions paid for their insurance to the State and to the respective institutions - sectors of supplementary insurance and welfare, are attributed to the Engineering and Public Works Contractors' and Health Professionals' Sectors of the main insurance, supplementary insurance and welfare branches of the E.The following are eligible for the insurance contributions of the social security, pension and social insurance schemes of the Social Security Fund and the Social Security Fund.

contributions for the corresponding Sectors of the unemployment branch of the National Social Insurance Institution.

ζ. In case they wish to continue their voluntary insurance in the State and have not been insured in the T.S.M.E.D.E. or the T.S.A.Y., as well as in the institutions - sectors of supplementary insurance and pension schemes, then their insurance in these sectors for the period in question shall be regularised by payment of the contribution provided for the liberal professions from 1.1.1993 onwards, as established at the time of publication of this Regulation, for each month of insurance, without the imposition of additional fees and other charges. Insurance contributions to the Sickness Insurance Sections of the Sickness Insurance Fund shall not be collected.

The above payment of insurance contributions shall be made in a lump sum within three months of the first day of the month following publication or in equal monthly instalments equal to half the number of months for which insurance contributions are paid. The first instalment shall be paid within the third month following the publication of this Regulation and, in the event of late payment, the instalment shall be subject to the additional fees and other charges provided for in respect of social security contributions. The amount of each instalment may not be less than EUR 100,00.

For insurance periods from the entry into force of this law and onwards, the contributions provided for are paid for those insured from 1.1.1993 onwards in the Engineering and Health Sectors of the E.T.A.A..

η. In case of retirement before the repayment of the debt, the provisions of article 61 of Law No. 3863/2010 (A 115), as applicable.

θ. Insurance contributions to the sectors of the sickness branch of the National Health Insurance Fund, which have not been paid by the aforementioned persons who were insured with the State instead of the T.S.M.E.D.E. or the T.S.A.Y., are not sought.

ι. For those persons referred to in this paragraph who have been enlisted for the first time from 1.1.2011 onwards, the provisions of Article 2 of this Law, as applicable from time to time, shall apply."

3.α. The provisions of subparagraph b of paragraph. 3 of Article 2 of Law No. 3865/2010 shall be replaced as follows:

"of par. 15 του άρθρου 9, της παρ. 7 of Article 18, of par. 4 του άρθρου 20, της παρ. 17 of Article 34, as well as paragraphs 4 and 17 of Article 34. 7 of Article 46 of Decree 169/2007; and'.

β. From the provisions of par. 5 of Article 4 of Law No. 3865/2010, the words "of Article 11 of this Law and" are deleted and the first subparagraph of subparagraph a of paragraph 4 of Article 11 of this Law is deleted. 2 of Article 3 of that Act shall be replaced by the following:

"α. The persons referred to in par. 3 of article 1, irrespective of the time of their affiliation to the insurance scheme, who are entitled to a pension from 1.1.2015 onwards."

c. The provisions of par. 1 of Article 5 of Law No. 3865/ 2010 shall be replaced, as follows:

"1. Following the establishment of the A-Certification Centre, the following disability (KE.P.A.), from 1.1.2011 and the abolition, in accordance with the provisions of par. 7 of Article 6 of Law No. 3863/2010 (A' 115), all other Committees for the certification of

Disability Insurance, the provisions of the public pension legislation which provide for the jurisdiction of the Supreme Health Committees of the Army (A.S.Y.E.), Navy (A.N.Y.E.), Air Force (A.A.Y.E.) and the Supreme Health Committee of the Hellenic Police shall continue to apply."

δ. The provisions of par. 5 of Article 6 of Law No. 3865/ 2010 shall be replaced, as of 1.1.2011, as follows:

"5. The provisions of subparagraph (e) of par. 2 and case (f) of par. 3 of Article 56 of P.D. 169/2007 shall be repealed with effect from 1.1.2011."

ε. At the end of par. 9 of article 6 of Law No. 3865/2010
the following subparagraph is added:

"As from the above date, the provisions of point (a) of paragraph 1 are repealed. 3 of Article 56 of P.D. 169/2007."

4. α. At the end of par. 11 of article 6 of Law No. 3865/2010, the following subparagraph shall be added:

"The provisions of this case shall not apply to those who, by way of derogation, establish a pension right in accordance with the provisions of par. 7 of Article 19 of Law No. 2084/1992, with the exception of those who have retired by 31.12.2010."

β. The provisions of the first and second subparagraphs of par. 7 of Article 19 of Law No. 2084/1992 shall be replaced, as of 1.1.2011, as follows:

"7. Employees and officials of the State, as well as military personnel who have been insured, for their main pension, in any insurance organisation before 1.1.1993, are entitled to a pension from the State, notwithstanding the provisions of Articles 1 and 26 of Decree 169/2007, provided they have completed 15 years of full actual pensionable service and have reached the age of 65."

5. α. The provisions of case a) of par. 2 of Article 8 of Law No. 3865/2010 shall be replaced as follows:

"2. α. The provisions of subparagraphs a), b) and d) of par. 1 of Article 62 of Law No. 2676/1999 (A 1), as amended, shall apply mutatis mutandis to surviving spouses, with the exception of those who are disabled by
67% or more, who receive a pension from the State by way of transfer or by right. The provisions of the preceding subparagraph shall not apply to those of the above persons who receive a war pension, in general, or a pension under the provisions of Laws 1897/1990 (A 120) and 1977/1991 (A 185), nor to those who receive a pension under the provisions of Laws 1897/1990 (A 120) and 1977/1991 (A 185).
as well as for those falling under the provisions of par. 14 of Article 8 of Law No. 2592/1998. The pension paid reduced by 75% in accordance with the provisions of par. 9 of Article 4 of Law No. 3620/2007 shall not be taken into account for the application of the provisions of this paragraph."

β. The survivors of spouses who, pursuant to the application of the
par. 9 of article 4 of Law No. 3620/2007, who have been entitled to a death pension from the State or from a main insurance institution with a status similar to that of the State, are also entitled to the corresponding pension for the same cause from their supplementary institution, irrespective of the date of death, as specified and subject to the restrictions provided for by the respective main insurance institution. Claims already submitted and pending shall be examined by the competent departments of the institutions and the financial effects shall take effect as soon as they have been submitted.
from the date of entry into force of this Act. c. The pension granted to the surviving spouse under the relevant provisions of the public pension legislation, where applicable, shall be limited as follows usually:

If the difference in age between the deceased and his spouse, after deducting the period of their marriage, is more than ten years, the pension of the surviving spouse shall be reduced for each full year of difference by a reduction of:

1% for the years included between
10th and 20th year.
2% for the years from age 21 to 25. 3% for years from 26 to 30. 4% for years from 31 to 35. 5% for years from the 36th year and above.

If the surviving spouse's pension includes a share of the have disabled or minor children or children who are studying under the conditions set out in point (d) of par. 1 of Article 5 of Decree 169/2007, the amount of the pension that is reduced shall be divided among the children in equal parts.

The provisions of this case shall not apply to the persons referred to therein w h o s e entitlement arose before the date of entry into force of this Act.

6. α. The provisions of the second subparagraph of paragraph 1 of Article 22 of Law No. 3865/2010 shall be replaced as follows:

"For the purpose of calculating the time for the establishment of pension rights under paragraphs 2 and 4 of Article 20 of this Law, the seniority period shall also be taken into account.
more study time. "

β. At the end of par. 1 of Article 22 of Law No. 3865/2010, the following subparagraph shall be added:

"The provisions of this paragraph shall also apply to those persons referred to therein who have been insured for the first time from 1.1.1993 and onwards.
τά."

7. The provisions of Law 164/1973 (A 223) in so far as they relate to the recognition of previous service of employees of N.P.D.D. in other N.P.D.D. are repealed and such previous service shall be considered pensionable in accordance with the provisions of para. 4 of Article 12 of Decree 169/2007.

8. The provisions of par. 7 of Article 5 of Law No. 1976/1991 (A 184) shall be repealed.

9. Unmarried or divorced daughters whose pension payment is suspended in accordance with the provisions of par. 5 of Article 5 or paragraph 5. 6 of article 5 or article 6 of article 31 of Decree 169/2007, as the case may be, shall be subject to the health care scheme of the insured persons of the State, provided that they do not
are entitled to health care from another institution body. In this case, the deductions due for health care shall be calculated on the amount of the pension which would have been paid to them, as it stands at any given time, and shall be paid to the institution concerned by them, at their request, submitted in January each year. On the first application of these provisions, that application shall be submitted to the
shall be submitted within two months of the date of entry into force of this Act and the contributions due shall be calculated from the date of submission.

10. α. The period of service of the persons referred to in the second subparagraph of para. 4 of Article 86 of Law No. 3528/2007, as amended by the provisions of the first paragraph of Article

of n. 3839/2010, in the position of Head of General Directorate, is considered pensionable and is counted in the time of service in his/her organizational position.

β. The provisions of par. 14 of article 9 of p.d. 169/2007 shall apply mutatis mutandis to the persons of the previous case.

c. The above shall also apply to those who have already been selected to positions of Director General in accordance with the provisions of paragraphs 2 and 4 of article 86 of the Code on the Status of Public Civil Servants and Employees of Non-Governmental Organisations.

11. The provisions of par. 17 of Article 4 of Law No. 3513/2006 (A 265) shall apply mutatis mutandis to:

i. employees of state-owned N.P.I.I.D. and public enterprises

enterprises or other enterprises whose management is directly or indirectly appointed by the State by administrative act or as a shareholder, as well as for employees of other N.P.I.D. who are transferred, transferred or integrated into bodies governed by a different social security and pension scheme from the one to which they were subject until their transfer or transfer,

ii. employees of the State or of the public sector or of the independent authorities or of the first and second tier local authorities or of the first and second tier local authorities or of the first and second tier local authorities who are appointed to posts in services or bodies governed by a different pension scheme from the one to which they were subject until their appointment.

12. Specifically for State pensioners who receive with their pension the disability allowance of paragraphs 4, 5 or 6 of article 54 of p.d. 169/2007, as well as articles 101 or 103 of p.d. 168/2007 (A'209), the amounts of par. 1 of Article 1 of the Sole Article of Law No. 3847/2010 (A´67) shall be increased, in the case of the Christmas bonus, by the full amount of the higher disability allowance and, in the case of the Easter bonus and the holiday allowance, by half of that amount, where appropriate.

Otherwise, the provisions of paragraphs 1 to 6 of article 1 of Law No. 3847/2010.

13. From 1.8.2011, the percentages of cases (b) to (h) of par. 2 of Article 11 of Law No. 3865/2010 (A´120) shall be adjusted to 6%, 7%, 9%, 10%, 12%, 13% and 14%, respectively.

14. α. As of 1.8.2011, an additional monthly contribution is withheld from public sector pensioners who have not reached the age of 60 years of residence:

i. for pensions from EUR 1,700.01 to EUR 2,300.00, 6%,

ii. for pensions from EUR 2,300.01 to EUR 2,900.00, 8%; and

iii. for pensions from 2.900,01 euros and above, the rate of 10%.

β. For the determination of the total amount of the pension of the previous case, the amount of the monthly basic pension, as well as the amounts of the equalisation allowance of article 1 of Law No. 3670/2008 (A117) and any personal and non-transferable difference, excluding the amount of the Pensioners' Solidarity Contribution referred to in the previous paragraph.

c. Exempted from the above contribution are those who were seconded on the initiative of the Service, as well as those who receive with their pension the disability allowance of article 54 of p.d.169/2007 or who retire under the provisions of laws 1897/1990 (A´ 120) and 1977/1991 (A´ 185).

δ. The above withholding shall cease in the month following the month in which the employee reaches the age of 60.

ε. For the first category, the amount of the pension after deduction of the additional contribution may not be less than one thousand seven hundred (1,700) euros.

f. Otherwise, the provisions of Article 11 shall apply. of Art. 3865/2010.

Article 3
Pension for divorced persons

1. The first subparagraph of par. 1 of article 4 of Law No. 3232/2004 (A´ 48) is amended as follows:

"1. The divorced person, in the event of death of the former spouse is entitled to a death pension from the State, the main and supplementary insurance institutions of the Ministry of Labour and Social Security and the National Social Security Fund, provided that he/she meets the following cumulative conditions:".

2. Point (c) of paragraph 1 of Article 4 of Law No. 3232/2004 (A´ 48) is amended as follows:

"c. Ten (10) years of matrimonial life until the dissolution of the marriage. by a final court decision."

3. Point (e) of paragraph 1 of Article 4 of Law No. 3232/2004 (A´ 48) is amended as follows:

"ε. Total annual individual taxable income which does not exceed twice the amount of the annual contributions paid by the O.G.A. of the uninsured elderly."

4. Paragraph 2 of Article 4 of Law no. 3232/2004 (A' 48) is amended as follows:

"2. The amount of the main and supplementary pension to which the divorced person is entitled shall be determined as follows:

α. In the event of the death of the former spouse, if the marriage had lasted for ten (10) years until its dissolution by irrevocable court decision, the pension amount to which the widower or widow is entitled is divided 75% to the widower or widow and 25% to the divorcee. For each year of matrimonial life beyond the tenth (10th) and up to the thirty-fifth (35th) year of the duration of the marriage, the pension rate to which the widower or widow is entitled shall be reduced by 1% for the widower or widow and increased by 1% for the divorcee. In the case of a matrimonial life which lasted for more than thirty-five (35) years until its termination as described above, the amount of the pension to which the widower or widow is entitled shall be apportioned 50% to the widower or widow and 50% to the divorced person.

In the above cases, if the deceased does not leave a widow or widower spouse, the divorced person shall be entitled to the same percentage of the pension as the widow or widower spouse would have been entitled to in accordance with the above, as the case may be.

β. In the case of more than one divorced beneficiary, the amount of the main and supplementary pension for the divorced person in the above percentages shall be divided equally between them."

5. The provisions of this Article shall apply in cases where death occurs after the date of entry into force of this Act.

Article 4
Pension issues for employees of N.P.D.D.

1. The planned contributions for the main insurance of the regular staff of the former Municipal and Community Employees' Health Fund (TYDKY), who were employed by the former Fund on 1.8.2008 and who were pensioned by this institution under provisions similar to those of the Public Sector and the Special Pension Fund of IKA-ETAM and who chose after the entry into force of Law No. 3655/2008 (A58), the previous insurance scheme based on the provisions of para. 17 of Article 4 of Law No. 3513/2006, shall be paid to the sector to which the institution which was responsible for the payment of the main pension at the time of the entry into force of Law 3513/2006 was affiliated. 3655/2008. The same sector is also responsible for paying the pensions of staff in service and those who have already retired.

The above also applies to the staff of the former fund who had been transferred or transferred to positions in other services before the integration of the fund as a sector in the Public Employees' Welfare Organisation (OPAD) and had opted to maintain the previous insurance and pension scheme.

2. The contributions provided for the main insurance of the regular staff of the former Municipal and Community Employees' Pension Fund (TADKY), who were serving in the former Municipal and Community Employees' Pension Fund on 1.8.2008, who retired from this institution under provisions similar to those of the Public Sector and the Special Pension Scheme of IKA-ETAM and chose, after the entry into force of Law No. 3655/2008, the previous insurance scheme based on the provisions of par. 36555555, in accordance with the provisions of Article 4 (17) of Law No. 3513/2006, shall be paid to the sectors of the institutions to which the individual branches of the former fund were integrated and to which the staff was transferred. The same sectors are also responsible for paying the pensions of staff in service and those who have already retired.

In particular, for staff who were transferred or transferred from the former TADKY to posts in other services before 1.8.2008 and who maintained the previous pension scheme, the expected main insurance contributions are paid to the Insurance Sector for Municipal and Community Employees of the Public Employees' Social Security Fund, which is also responsible for paying their pension.

3. The regular staff of the former Port Employees' Welfare Fund (TAPEL), whose branches were integrated as Sectors in the Private Sector Welfare Fund (TAPIT), who were serving on 1.8.2008, were retired from these institutions under provisions similar to those of the Public Sector and the Special Pension Fund of IKA - ETAM and chose to retire after the entry into force of Law No. 3655/2008, the previous insurance scheme under the provisions of Article 4(17) of Law No. 4. 3513/ 2006, shall be subject to the insurance of IKA - ETAM in accordance with the provisions of Article 11 of Law 4277/1962 (A 191).

The above shall also apply to staff of that institution who have been transferred or reassigned to posts in other services and who have opted to remain in the pension scheme preceding their transfer.

The employee-employer contributions corresponding to the insurance period spent in the previous institution by the end of the month of entry into force of this law are transferred to the IKA-ETAM after an economic study by the IKA-ETAM's Directorate of Actuarial Methods and Statistics.

The period of insurance of the staff members referred to in this paragraph in the former TAPEΛ and in the TA-PIT sectors shall be deemed to have been spent under the Special Pension Scheme of the IKA - ETAM.

4. For the application of the provisions of par. 3 of Article 12 of Law No. 3232/2004, a new exclusive period of six (6) months from the entry into force of this Act shall be granted for the submission of the relevant application for recognition.

5. The recruit from 1.10.2008, the regular staff of the legal persons governed by public law known as the 'Single Fund for Independent Employees' (EBRD), the 'Single Fund for Insurance of Media Personnel' (EBRD SME) and the 'Private Sector Pension Insurance Fund' (PEIT), 'Insurance Fund for Employees of Banks and Public Utilities' (TAYTEKO), 'Social Security and Welfare Fund for Security Personnel' (TEAPASA), 'Private Sector Welfare Fund' (TAPIT), which is governed by the provisions of the Code on the Status of Civil Servants, Public Administration Employees and Employees of the Law of the Republic of Lithuania.P.D.D. (Law No. 3528/2007, A΄
26) and which is insured in the pension and sickness benefits branch of the Social Insurance Institution - Single Employees' Insurance Fund (IKA-ETAM), is subject to the provisions of article 11 of Law 4277/1962.

6.α. The regular staff of the legal person under public law, called "Organization of Insurance of Freelance Professionals - OAEE", which is governed by the provisions of Law No. 3528/2007 and who are insured under the
pensions and the sickness benefits branch of the Social Insurance Foundation - Single Employees' Insurance Fund (IKA-ETAM), is subject to the provisions of Article 11 of Law 4277/1962.

β. The insurance regularisation of the staff of the previous subparagraph, for the period from their appointment to the OAEE until the entry into force of the present law, is carried out in accordance with the provisions of Law No. 3163/1955 (A΄ 71).

7. The length of service of the regular employees of the IKA-ETAM, who come from the Company for the Management of Greek State Monopoly Goods
"EDEMED", during which they received a pension and a benefits at the same time, is considered as a period of actual and pensionable service in the IKA-ETAM and ETEAM, provided that the persons concerned return the pensions received during this period and pay any contributions for the main and supplementary insurance not paid during this period.

That period shall be regarded as a period of insurance and

to the Special Staff Welfare Account of the IKA- ETAM, to which the corresponding contributions have been paid for the payment of the lump-sum allowance.

The above period of service is taken into account for the establishment of pension rights and for the calculation of the amount of the pension after the full payment of the debt.

The above period is also considered as a period of insurance with the National Social Insurance Fund for the establishment of pension rights and for the calculation of the amount of the pension from the Social Insurance Sector of the Social Insurance Institutions' Staff of the Social Insurance Institution of the Social Insurance Fund, in accordance with the provisions of successive insurance.

The pensions paid shall be refunded interest-free in thirty-six (36) instalments upon application by the above employees, which shall be submitted within one year of the entry into force of this Act to IKA-ETAM and ETEAM.

Any contributions due, in accordance with the provisions of the
above, shall be paid in one lump sum.

If the insurance risk occurs before the instalments have been paid in full, the remaining instalments are paid in one lump sum.

These provisions shall also apply to those who have have already left the service.

8. The provision provided for by the provision of case 2a of paragraph 17 of article 4 of Law No. 3513/2006 shall be extended for three months from the entry into force of this Act.

9. The regular staff of the legal person governed by public law known as the 'Interdisciplinary Organisation for the Recognition of Academic and Information Sciences Qualifications' shall be
(DATAP)", which is governed by the provisions of the Code on the Status of Civil Servants and Employees of Public Administration (Law 3528/2007), as they apply to employees of public administrations. and who are insured in the pension branch of the Social Insurance Institution - Single Fund for Employees' Insurance (IKA - ETAM), are subject - from the time of their appointment to the IOATAP - to the provisions of Article 11 of Law No 4277/1962, as in force from time to time.

10. α. The personnel of O.S.E. and TRAINOSE transferred to host institutions, in accordance with the provisions of article 16 of Law no. 3891/2010 (A188) shall continue to be governed by the insurance and pension scheme of the main and supplementary insurance, welfare and health care scheme to which they were subject prior to their transfer to these institutions.

β. The subsequent service provided by the staff referred to in the preceding subparagraph in the host institutions shall be regarded as actual pensionable service completed in the service from which they are transferred.

c. The insurance contributions provided for by the legislation of the main and supplementary insurance and welfare institutions for the insurance of the above-mentioned staff shall be paid by the host institutions for the employer and by the insured person for the insured person.

δ. The provisions of this paragraph shall apply from the entry into force of the provisions of Article 16 of Law No. 3891/2010.

11. α. The staff of the bodies referred to in paragraphs 1 and 2 of article 1 of Law no. 3920/2011 (A33) who are transferred or transferred to host institutions, in accordance with the provisions of Article 9 of the same law, shall continue to be governed by the insurance - pension scheme of main and supplementary insurance, welfare and health care to which they were subject prior to their transfer or transfer to these institutions, unless he/she opts, within a period of three months from the adoption of the Joint Ministerial Decision referred to in paragraph 5 of the above Article, to be transferred to the corresponding funds to which the staff of the host institutions belong.

β. The subsequent service provided by the staff referred to in the preceding subparagraph in the host institutions shall be regarded as actual pensionable service completed in the service from which they are transferred.

c. The insurance contributions provided for by the legislation of the main and supplementary insurance and welfare institutions for the insurance of the above-mentioned staff shall be paid by the host institutions for the employer and by the insured person for the insured person.

δ. The provisions of this paragraph shall apply from the entry into force of the provisions of Article 9 of Law No. 3920/2011.

CHAPTER B
STRUCTURE OF THE GENERAL DIRECTORATE FOR PENSIONS OF THE MINISTRY OF FINANCE AND OTHER PROVISIONS

Article 5
Pension Directorates

1. The provisions of Article 7 of p.d. 79/1990 (A´ 37) shall be replaced by the following:

"The services constituting the General Directorate for Pensions referred to in par. 1 of Article 35 of Law No. 3763/2009 (A'80) shall be restructured as follows:

A' DIRECTORIES

α) Directorate for the Regulation and Payment of State Pensions.

b) Directorate for the Regulation and Payment Order of Meetings of Members of Higher Education Institutions of Higher Education and Higher Education Institutions, Employees of Local Authorities, Public Authorities and Special Categories.

c) Directorate for the Regulation and Order of Payment of Military and War Pensions.

d) Directorate of Changes and Spot Checks on Civil, Military and War Agreements.

e) Directorate of Retirement Legislative Work, Media Practice and International Relations.

INDEPENDENT SECTIONS B

α) Independent Processing and Registry Department. b) Independent Citizens' Service Department.

C. SEPARATE OFFICE

1. Independent Office of the Personal and Service Status Card (D.A.Y.K.).

2. The responsibilities of the Directorates for Regulation and Payment Orders are as follows:

α) Regulation and order for payment of pensions.

b) Issuing acts of recognition (or limitation) of an eligible service.

(c) Issue of revocation acts.

(d) Issuance of succession acts.

ε) Notification of the above acts to the competent authorities.

f) Issuing acts of transfer of pension rights from the national pension scheme to the special pension scheme for officials of the European Communities or another recognised pension scheme (actuarial balance).

g) Determination of the pensionable service in cases provided for by the legislation in force. h) Determination of whether service/pre-service in active employment staff member shall be regarded as pensionable.

i) Adjustment of the pensions of all senior officials - officials, based on the provisions of the legislation in force.

ι) Execution, payment order and notification of the payment

and the acts of the Committee for scrutiny of acts of the Pension Regulation Committee (PPRC).

i) Execution of decisions of the Court of Auditors by which a pension already paid is adjusted or altered.

(l) Issuing acts of imputation.

m) Replies to Parliament, public authorities, institutions and individual citizens on questions, petitions, questions and requests of a pension nature.

3. The Directorate for the Regulation and Payment of Civilian Pensions is structured into the following departments:

α. Section A of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2, in so far as they are concerned:

aa) employees of the Ministries:

- Foreign Affairs (including diplomatic and

officials),

- Development, Competitiveness and Shipping, (including officials and training staff of the Merchant Marine Academies),

- Rural Development and Food,

- Justice (including judicial officers),

- Culture and Tourism (including the employees of the National Opera and the musicians of its Orchestra who are covered by the insurance and pension protection of the State, as well as the employees and musicians of the Athens State Orchestra and the Thessaloniki State Orchestra),

(ab) officials:

- of the House of Representatives,

- the main staff of the State Legal Council,

- of the General Secretariat for Press and Information,

- of the Data Protection Authority,

- of the Hellenic Radio and Television (ERT) who are covered by the insurance - pension protection of the State,

a) employees and researchers of the NCSFEM DEMOKRII-

TOS and NTIAGE and

ad) the civilian staff of the National Intelligence Service (NIS).

β. Section B of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2, in so far as they are concerned:

(aa) officials and teachers:

- all categories and levels of primary education and training

of secondary and higher education, b)

officials:

- of the Central Service of the Ministry of Education, Lifelong Learning and Religious Affairs,

c. Section C of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2, in so far as they are concerned:

aa) employees of the Ministries:

- Finance (including the administrative staff of the Legal Council of the State),

- National Defence (excluding the military),

- Labour and Social Security, b)

officials:

- Hellenic Statistical Authority (EL.STAT.)

- Civil Servants' Share Fund (CPF)

- Energy Regulatory Authority (RAE) and

cc) civilian and educational staff of all grades and levels of the Higher Military Educational Institutions (MAI).

δ. Section D of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2, in so far as they are concerned:

aa) employees of the Ministries:

- Interior, Administrative Reform and Electronic Governance,

- Environment, Energy and Climate Change,

- Infrastructure, Transport and Networks,

- Health and Social Solidarity,

- Citizen Protection (excluding uniformed personnel of the security forces and including the personnel of the Greek Rural Police),

(bb) officials:

- of the National Printing House,

- of the Organisation of Cadastral Surveys and Cartography of Greece (OKXE/N.P.D.D.),

- the Civil Aviation Authority (CAA),

- the Independent Authority of the Ombudsman,

- of the Supreme Personnel Selection Board (S-

SEP),

- of the Post Office Savings Bank who are subject to the insurance-pension protection of the State,

- of the Municipal Health Care Organisation for Insured Persons

(OPAD) which are subject to the insurance and pension protection of the State,

cc) employees and teaching staff of the National School of Public Health (ESΔΥ).

4. The Directorate for Regulations and Payment Orders Members of Universities of Applied Sciences and Higher Education Institutions, Employees of Public Authorities, legal entities under public law and Special Categories is structured in the following Departments:

α. Section A of the Rules of Procedure and Payment Orders

This Department shall have the powers referred to in paragraph 2 in so far as they relate to employees of Nursing Institutions including doctors.

β. Section B of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 1.

Article 2 in so far as they relate to Municipal and Community officials, Members of Parliament, Prefects, Mayors and Presidents of Communities.

c. Section C of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2 as far as they are concerned:

(aa) officials:

- Municipal Kindergartens,
- of the N.P.D.D. of article 1 of Law no. 541/1977 (A´ 42),
- County Government,
- Hellenic Railway Organisation (OSE),
- Hellenic Post (ELTA),
- Hellenic Telecommunications Organisation (OTE),
- NGOs whose pensions are not paid by the State,
- the KEPI, the Public Employees' Provident Fund and the Deposits and Loans Fund,

bb) insured persons formerly insured by TAKE,

cc) National Resistance fighters who are OGA pensioners,

dd) uninsured National Resistance Fighters. d.

Section D of the Regulations and Payment Order

This Section shall have the powers referred to in paragraph 2 as far as they are concerned:

(aa) officials and teachers:

- all categories and levels of HEI and TEI,
- of the Higher School of Pedagogical Technological Education (A.S.PAI.TE),
- of the Special Pedagogical Academy,
- of the Ecclesiastical Schools,

(bb) officials and consultants of the Institute of Te- of the Institute of Technological Education (FORTH),

cc) employees and researchers of the Academy of Athens,

dd) employees and members of the Pedagogical Institute (P.I.),

(e) teachers of recognised foreign schools, as well as employees:

- of the University Administration and Management Fund

Forestry Agency (N.P.D.D.),

- the State Scholarship Foundation (IKY),
- the National Library and other public libraries.

5. The Directorate for the Regulation and Payment of Military and War Pensions is structured in the following departments:

α. Section A of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2 in so far as they relate to officers of the Armed Forces.

β. Section B of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2 as far as they are concerned:

- Officers of the Security Corps and the Fire Brigade,
- War Pensions and
- Pensions for National Resistance Fighters and the Civilian Population.

c. Section C of the Rules of Procedure and Payment Orders

This Section shall have the powers referred to in paragraph 2 in so far as they relate to non-commissioned officers, non-commissioned officers and soldiers of the Armed Forces of the West.

the security forces, the security corps and the fire brigade.

6. The responsibilities of the Directorate for Transfer and Spot Checks on Civil, Military and War Pensions are as follows:

α) Deletion of deceased pensioners. b) Granting of a three-month pension.

c) Change of address or bank account number.

(d) Grant or termination of the ESSP.

e) Granting or discontinuing family allowances; f) servicing of loans.

(g) Issue of certificates or certificates.

η) Settlement and actions for the payment of regulation acts, after reaching the prescribed retirement age.

i) Actions due to changes in personal status, orphans coming of age and the expiry of the planned date of attendance of pensioners.

ι) Suspension, restriction, reallocation and part-pension scheme.

i) charging of undue pension and allowance amounts found in the exercise of the Directorate's responsibilities.

l) Checking the amount of income, where this affects the amount of pension or benefits paid.

(m) Actions in the event of a change in pension amounts or in the amount of the allowances accompanying the pension due to changes in energy wages or other adjustments, when no pension act is issued.

n) Cooperation with the General Secretariat for Information Systems to address problems arising in the Directorate concerning computer applications for pensions.

o) Settlement and actions for the payment of pensions due to the heirs of deceased pensioners arising from the exercise of the Directorate's responsibilities.

p) Re-issuance of a payment order due to loss or destruction.

g) Actions for the payment of Christmas, Easter and Holiday Allowances to pensioners.

j) Actions for the return of the pension in order for the period of service to be pensionable.

m) Responses to Parliament, public authorities, institutions and individual citizens on questions, petitions, questions and requests of a pension nature, which are the responsibility of the Directorate.

κ) Forwarding to the Court of Auditors, through the Directorate, the objections lodged before its competent bodies on matters within the competence of the Directorate for the Administration of Changes in Civil, Military and War Pensions and expressing opinions on the objectors' claims.

k) Actions on the financial affairs of eligible military pensioners.

kb) Audit of paid pensions for the correct application of pension provisions.

(c) Collection of audit documentation. (cd) Processing of audit data.

ke) recovery of unduly paid pension and allowance amounts found in the exercise of the Directorate's responsibilities.

f) Objection against the acts of regulation,

as well as against the acts during their execution, before the Audit Committee of the Pension Regulation Acts in cases of disagreement between the Head of the Directorate and the Head of the competent Directorate for Pension Regulation and Payment Orders.

kg) Preparation of the annual report on the results of the audits which is submitted to the Head of

of the Directorate-General for Pensions.

κη) Accounting monitoring of the financial claims and liabilities of the State arising from the provisions on succession insurance, for which the Directorate is responsible.

7. The Directorate for Changes and Sample Checks on Civil, Military and War Pensions is structured as follows:

α. Department A - Change Management

This Section shall have the powers referred to in paragraph 7(a) to (k) in respect of pensions under the responsibility of the Directorates for the Regulation and Payment Orders for Civilian Pensions and Pensions of Officials of the Ministry of Education, Lifelong Learning and Religious Affairs.

β. Department B of Change Management

This Department has the responsibilities referred to in paragraph 7, points (a) to (k), with regard to the pensions of the Directorate for the Regulation and Payment of Pensions of Employees of Local Authorities, Local Government Employees and Special Categories, as well as the pensions of Writers and Artists.

c. Department C - Change Management

This Section shall have the powers referred to in paragraph 7(a) to (k) in respect of pensions under the responsibility of the Directorate for Regulations and Payment Orders for Military and War Pensions.

δ. Section D Sampling Controls

This Section shall have the powers referred to in paragraph 7(kb) to (kg) in respect of the pensions for which this Directorate is responsible.

8. The responsibilities of the Directorate for Legislative Preparation and

The following are the following courses in the fields of Employment, Media Practice and International Relations:

α) Study and recommendation of proposals to amend the provisions of the pension legislation of the Public Sector or of the pensions of N.P.D.D..

b) Preparation or drafting of bills of pension-related content concerning public pensions or the pensions of N.P.D.D.

(c) Compilation and classification of the current constitutional legislation in force, as well as its permanent or periodic codification.

d) Provision of information in response to queries concerning deductions on the earnings of insured persons of the State, for main pension.

e) Gathering of all kinds of financial and

statistical data and information relating to pensions, as well as the methodical classification and processing of such data to assist in the formulation of policy relating to pensions in general.

f) issuing a statistical bulletin.

g) Responses to Parliament, public authorities, institutions and individual citizens on questions, petitions, questions and requests of a pension nature, which are the responsibility of the Directorate.

η) Monitoring the implementation of the European Regulations on the insurance of persons moving for work within the European Union, as well as the compilation and dispatch of the relevant forms.

i) Carrying out the procedures set out in par. 1 of Article 12 of Law no. 2592/1998.

ι) Monitoring of foreign pension legislation and collection of international pension statistics.

i) Exercise of legal remedies against the acts of the competent division, as well as the decisions of the Divisions of the Court of Auditors.

l) Overseeing the hearing of appeals against acts issued by the Directorates of Regulations and Pension Payment Orders.

m) Overseeing the hearing of appeals against pension regulation acts of the Social Insurance Institution (I.K.A.) and other Insurance Institutions, which, according to the law, have such competence.

n) Notification to the interested parties of the decisions adopted by the Committee referred to in Article 1

of a.n. 599/1968 (A΄ 258).

o) O) Care for the recognition of the length of pensionable service by the Committee of article 4 of the a.n. 599/1968, in the event that it is impossible to prove part of it from official data.

p) Supervision of the examination of applications for review

against acts of the abovementioned Commission and notification of the decisions issued by it.

g) Auxiliary work for the operation of the higher Committees, articles 1 and 4 of the law. 599/1968.

9. The Directorate for Legislative Work, the Directorate for the

The Department of Human Media and International Relations is structured in the following sections:

α. Department A of Pension Legislative Drafting Labour

This Section shall have the powers referred to in points (a) to (g) of paragraph 9.

β. Section B International Relations

This Section shall have the powers referred to in paragraph 9(8) to (j).

c. Section C - Exercise Section C of the Male Instruments Exercise

This Section shall have the powers referred to in points (k) to (g) of paragraph 9.

10. The responsibilities of the Independent Investigation Department shall be

The following are the following:

α) Keeping a record of incoming mail to the Directorates Pension documents and pension cases.

b) Processing of Documents.

(c) Entry in the record books of draft outgoing documents.

(d) Printing and distribution of circulars, as well as all kinds of forms, relevant to the

Pension Directorates.

e) Provision of copies of documents from the pension files.

(f) Classification and storage of pension files.

g) Placement of the documents to be returned in the pension files.

η) Keeping and preserving the original of the acts or decisions issued each year and bound in volumes.

(i) Classification of the documents remaining or being shall be deposited for safekeeping in the Archives.

ι) Overseeing the typing and transcription of the documents, acts and decisions of the Directorates of Systems.

11. The responsibilities of the Independent Evaluation Department shall be
Citizen's Assistance Centres are defined as follows:

α) Reception and information of citizens on various issues concerning public pension issues, such as the conditions for the establishment of a right to a pension, the calculation of the pension and the supporting documents to be submitted.

b) Ensuring that requests for information or reports of complaints from citizens are forwarded immediately to the competent organisational units of the Directorate General and sending reasoned requests to citizens within the statutory deadlines.

c) Ensuring the proper functioning of the Citizens' Information Call Centre and the Citizens' Information Room.
Citizen Service.

d) Cooperation with the Pension Directorates and with the Processing and File Department, in order to ensure that interested parties are informed directly and efficiently about the outcome of their case at the various stages of its processing.

e) Receiving and recording applications and other documents, certifying copies and authenticating signatures, as well as issuing certificates and attestations.

f) Printing and issuing copies of pension documents of new pensioners and informing them of the pension data taken into account for the calculation of their pension.

g) Actions to address changes in the composition of the
the pensioners' financial situation, such as transfer, change of address and change of bank account.

η) Publication and distribution of information leaflets, brochures and instructions on issues relating to the Directorates'
Pensions.

(i) Ensure more effective cooperation
with the Citizen Service Centres (CSCs).

ι) Recording citizens' suggestions and forwarding them to the competent services for their evaluation.

12. An Independent D.A.Y.K. Office is established with the following responsibilities:

α) Operational, functional and technical support of the D.A.Y.K. Web Application; and

b) providing technical support and information to the Personnel-Finance Directorates of the Ministries, the N.P.D.D. and the first and second degree O.T.A. regarding the entry of data in the D.A.Y.K.

Article 6
Amendment of the provisions of the pension legislation on legal remedies

1. The provisions of the first subparagraph of par. 1 of Article 66 of Decree No 169/2007 shall be replaced by the following:

"1. The regulation and the payment order of the authors shall be The payment of pensions, allowances and benefits payable to and paid by the State, with the exception of personal pensions, shall be made in accordance with the provisions of this Code by the Pension Directorates of the General Treasury by an act issued by the Director of the competent Pension Directorate. "

2. The provisions of par. 2 of article 66 of p.d. 169/2007 are replaced, as follows:

"2. The objection shall be exercised:

α) By the Director of the competent Directorate for the Administration of Changes, Spot Checks and Exercise of Remedies if, during the audit carried out, an incorrect application of pension provisions is found.

(b) By any person having a legitimate interest and only in the part of the drafting regulation, within six months of the notification of the act."

3. The provisions of par. 4 of article 66 of p.d. 169/2007 are replaced as follows:

"4. The correction of any element which has been included in the acts issued in accordance with the preceding paragraphs may be made by the body which issued them after the submission of a request for redress by the person concerned, within six (6) months of the notification of the act.

The same institution may correct the act of its own motion without being subject to any time limit if
the grounds referred to in cases (a), (b) and (c) of paragraph 3 of this Article are fulfilled."

4. The provisions of the second subparagraph of par. 5 of Article 66 of Decree 169/2007 is replaced by the following:

"The acts of regulation and the decisions
of the above Committee shall be notified to the Commissioner General of the State of the Court of Auditors, who shall have the right to exercise against them the legal remedies referred to in the following paragraph.
six months after they come into his possession. "

5. The provisions of the first subparagraph of par. 6 of Article 66 of Decree No 169/2007 shall be replaced by the following:

"The act of constitution and the decision of the C
The decisions of the Audit Committee for the Audit of Acts of the Pension Regulations are subject to appeal to the competent section of the Court of Auditors, which may be lodged by the Minister of Finance within six months of their issuance, and by any person with a legitimate interest within six months of their notification."

6. The provisions of the first subparagraph of par. 4 of Article 67 of Decree 169/2007 shall be replaced by the following:

"4. Against the acts or omissions of the Director of the competent Directorate of Pension Regulation and Payment Orders which are relevant to the execution of the acts or decisions of pension regulation against the State, as well as against the acts or omissions of the Minister of Finance relating to the payment of pensions in general, without excluding the acts or omissions of the Minister of Finance relating to the payment of pensions in general, and against the acts or omissions of the Director of the competent Directorate of Pension Regulation and Payment Orders which are relevant to the execution of the acts or decisions of pension regulation against the State, as well as against the acts or omissions of the

Including those relating to an imputation for a debt collected but not due, an objection may be lodged with the Court of Auditors within six months of the date on which the objector became aware of the act or, in the case of an omission, of the expiry of two months from the date on which the obligation to issue the omitted act arose."

7. After the first subparagraph of par. 4 of Article 67 of Decree 169/2007, the following subparagraph is added:

"The provisions of the second and third subparagraphs of par. 10 of Article 66 of this Code shall apply mutatis mutandis to the time limit for lodging the objection referred to in this paragraph."

8. The provisions of par. 1 of article 105 of the Code of War Pensions of Legislative Decree 168/2007 (A'209) shall be replaced as follows:

"1. The regulation and order of payment of the pensions, allowances and benefits provided for by the provisions of this Code shall be made by the Pension Directorates of the General Treasury by an act issued by the Director of the competent Directorate for the Regulation and Order of Payment of Military and War Pensions."

9. The provisions of points (a) and (b) of paragraph 1 shall not apply. 3 of Article 105 of Legislative Decree 168/2007 shall be replaced as follows:

"3. The act of the pension scheme regulation shall be subject to appeal.
of the General Directorate of the General Accounting Office of the State Treasury, which is composed of the Head of the General Directorate of Pensions of the General Treasury as Chairman, who is replaced by the most senior Head of the Pension Directorates of the Pension Directorates of the same General Directorate, and by two Heads of the Pension Directorates of the same General Directorate, and by the Head of the General Directorate of the State Treasury, who is replaced by the Head of the General Directorate of Pensions of the General Treasury, who is replaced by the Head of the General Directorate of Pensions of the General Treasury, and by two Heads of the General Directorate of the General Treasury.
Directorates of the Pension Directorates as members, who were not directly or indirectly involved in the adoption and control of the contested act and who are replaced by an equal number of Heads of Directorates or Divisions of the Pension Directorates of the above General Directorate."

10. The provisions of points (a) and (b) of paragraph 1 shall not apply. 4 of Article 105 of Legislative Decree 168/2007 shall be replaced as follows:

"4. The objection shall be exercised:

a) by the Director of the competent Directorate for the Administration of Changes, Spot Checks and Exercise of Remedies if the audit carried out reveals incorrect application of pension provisions and

(b) by any person having a legitimate interest within six months
months from the date of notification of the act."

11. The provisions of par. 6 of article 105 of p.d. 168/2007 are replaced as follows:

"6. The correction of any element which has been included in the acts issued in accordance with the preceding paragraphs may be made by the institution which issued them after the submission of a request for redress by the person concerned, within six (6) months of the notification of the act.

The same institution may correct the act of its own motion without any time limitation if the reasons referred to in the following cases apply
(a), (b) and (c) of paragraph 5 of this Article."

12. The provisions of par. 8 of article 105 of p.d. 168/2007 are replaced as follows:

"8. The acts of constitution regulation and decisions of the Commission referred to in paragraph 3 shall be communicated to the Commissioner General of the State at the Court of Auditors, who shall have the right to exercise against them the legal remedies provided for in the
article within six months from the date of the adoption of the the act or decision is brought to his notice."

13. The provisions of the first subparagraph of par. 1 of Article 106 of Decree 168/2007 is replaced by the following:

"1. The act of pension regulation and the decision of the Pension Regulation Acts Review Committee shall be subject to appeal before the relevant Division of the Court of Auditors, which shall be brought by the Minister for Finance within six months of their publication and by any person having a legitimate interest within six months of their notification."

14. The provisions of the first subparagraph of par. 4 of Article 107 of Decree 168/2007 is replaced by the following:

"4. Against the acts or omissions of the Director of the competent Directorate of Pension Regulation and Payment Orders which are relevant to the execution of the acts or decisions of pension regulation against the State, as well as against the acts or omissions of the Minister of Finance related to the payment of pensions in general, with the exception of those relating to an imputation for a pension collected without being due, an objection may be lodged with the Court of Auditors within six months of the date on which the objector became aware of the act or, in the case of an omission, of the date on which two months have elapsed from the date on which the objection was raised.
the obligation to adopt the omitted act."

15. After the first subparagraph of par. 4 of Article 107 of Decree 168/2007, the following subparagraph is added:

"The provisions of the second and third subparagraphs of par. 10 of Article 66 of P.D. 169 /2007, shall apply mutatis mutandis to the time limit for lodging the objection referred to in this paragraph, as well as to the time limit for lodging the objection referred to in Para. 8 of Article 105 of that Code.

16.α. A decision of the Minister of Finance shall determine the date of entry into force of the provisions of the preceding article and this article, as well as all other details of the application of these provisions.

β. From the amount determined in accordance with the preceding
In accordance with the second subparagraph, Articles 8-14 of P.D. 79/1990, as well as para. 2 of Article 2 of Decree 509/1991 (A 190).

c. The size and criteria of the sample of audits carried out by Department D of the Directorate of Changes and Spot Checks on Civil, Military and War Systems is determined annually by decision of the Minister of Finance.
Dated.

Article 7
Scope of application

The provisions of Chapter A and the provisions of Article 6 of Chapter E, in so far as they relate to the time limits for the exercise of the rights provided for in Article 6 of Chapter E, shall apply to the

The rights of appeal provided for in these provisions shall apply mutatis mutandis to employees of local authorities and other public bodies. governed by the same pension scheme as civil servants, whether their pensions are paid by the State or by the institutions concerned, as well as to the staff of the Hellenic Railways Organisation and the staff of the insurance funds of the staff of the Railway Networks, who are governed by the scheme provided for in Law No 3395/1955 (A 276).

PART B

PROMOTION OF INVESTMENTS IN TOURISM, COMPLEX TOURIST ACCOMMODATION AND OTHER PROVISIONS

TOURISM LEGISLATION

CHAPTER C

COMPOSITE TOURIST ACCOMMODATION

Article 8

Concept and conditions for the creation of complex tourist accommodation

1. At the end of par. 1 of article 2 of Law No. 2160/1993,

as in force, the following indent C is added

"Γ. Complex Tourist Accommodation:

Composite Tourist Accommodation is defined as hotel accommodation of cases a), c) and d) of paragraph 1A, which are built in combination: a) with furnished tourist residences of case a) of paragraph 1B and b) with facilities of special tourist infrastructure of paragraph 3."

2.α. On the tourist furnished dwellings included in the complex tourist accommodation of the previous paragraph, the establishment of divided properties, horizontal and vertical, in accordance with the provisions in force, and the establishment or transfer to third parties of mortgages and rights in rem in respect of them, is permitted. The proportion of furnished tourist dwellings which may be sold or leased in the long term may not exceed 30 % of the total built-up area of the tourist complex. The long-term lease shall be agreed for a period of at least ten (10) years.

β. Point (a) shall apply only if it is

the following cumulative conditions apply:

aa. complex tourist accommodation shall be developed on plots of land equal to or larger than 150,000 m2,

bb. the hotels included in them

are classified in the five-star category,

cc. all building permits and other necessary approvals have been issued for the start of construction of the complex tourist accommodation.

3. Complex tourist accommodation is governed by a Regulation on Co-ownership and Operation, which is drawn up by the owner of the property by notarial deed and approved by decision of the Minister of Culture and Tourism. These regulations, which shall be transcribed together with the deed of creation of separate and vertical properties, shall determine in particular: (i) the rights and obligations of the owners of the separate divided properties and the restrictions on their ownership, as well as of other users who derive rights from them; (ii) the rights and obligations of the common and common-use areas; (iii) the rights and obligations of the owners of the common and common-use areas; and (iv) the rights and obligations of the owners of the separate divided properties and the restrictions on their ownership, as well as of the other users who derive rights from them.

(iii) the management and operating entity and the issues relating to the management of the complex tourist accommodation and the supervision and control of the individual sub-divisions of the complex, (iv) the minimum hotel and tourism services to be provided to the owners of the individual subdivided properties on an annual basis; and (v) the common costs and the manner in which they are to be accounted for and allocated to the owners of the individual subdivided properties, the manner and extent of the use of the common areas, works and services and any other necessary details. The Minister of Culture and Tourism shall adopt, by decision of the Minister of Culture and Tourism, standard rules of co-ownership and operation and shall specify the minimum content of such rules. The Co-ownership and Operating Regulations approved in accordance with the above shall be attached to any legal transaction involving the creation, alteration, transfer or transfer of rights of ownership or rights in rem in respect of the separate divided properties referred to in paragraph 2 and shall be binding on all parties.

4. The owners or lessees of independent divided properties may not lease or sublease the properties to third parties or constitute a usufructuary or tenancy right except in accordance with the conditions and restrictions laid down in the relevant regulations.

5. The transfer of ownership or lease of the separate divided properties provided for in paragraph 2 is permitted only after the completion of the construction of the hotel accommodation and the special tourist infrastructure and provided that the EOT has granted the operating licence for them. The granting of the label shall be mentioned in the relevant deed of transfer or lease and in any other relevant deed.

6. The provisions of the preceding paragraphs may also be applied to existing hotel accommodation as referred to in par. 1A of Article 2 of Law No. 2160/1993 which have been constructed on land of at least 50,000 m2 and which meet or may meet the other conditions laid down in this Article, provided that:

(a) have a special operating mark in force,

(b) the parts to be transferred or leased have not been subject to the subsidies provided for in the recovery legislation during the last five years. Where this is not the case, the amount of aid or subsidies granted for these parts shall be reimbursed and

c) the legally implemented building factor is equal to or less than 0.15. If this coefficient is greater than 0,15, the following conditions are also fulfilled in order to qualify for the provisions of the preceding paragraphs:

aa. For a legally implemented building factor of 0.20 or less, a special contribution equal to 5% of the objective value of the tourist facilities corresponding to the building factor exceeding 0.15 is paid. The objective value is determined in accordance with the objective value system of the Ministry of Finance.

By joint decision of the Ministers of Finance and

Culture and Tourism, determines the procedure for the levy, the method and those liable to pay it, the payment procedure and all relevant details. Payment of the levy is a precondition for the transfer of ownership of the independent properties.

bb. For a legally implemented building factor of more than 0.20, either part or parts of the tourist facilities corresponding to the building factor exceeding 0.20 are demolished, or an adjacent plot of land is required to cover the percentage of the excess of the 0.20 building factor.

In the cases referred to in this paragraph, in existing hotel accommodation built on plots of land of less than 150,000 m2 , the proportion of furnished tourist dwellings which may be sold or rented out on a permanent basis, within the meaning of paragraph 2a, may not exceed 20% of the total built-up area of the complex tourist accommodation.

7. α. The first subparagraph of para. 7 of article 2 of Law no. 2160/1993 shall not apply to the complex tourist accommodation referred to in this Article.

β. As from the entry into force of this Article, the following paragraphs shall be repealed. 13 of Article 39 of Law No. 3105/2003 (A 29) and Decree-Law 250/2003 (A 226).

Article 9
Building conditions and specifications for complex tourist accommodation

1. α. For the creation of complex tourist accommodation, a joint decision shall be issued by the Ministers of Environment, Energy and Climate Change and Culture and Tourism and the Minister responsible for the case. This decision shall determine:

aa. The specific categories of works, activities and facilities to be built on the site of the tourist accommodation complex.

bb. The general layout of the buildings and facilities with reference to a topographical diagram at a scale of 1:5,000. In the general layout, care shall be taken to ensure that the tourist furnished dwellings are a distinct unit from the hotel accommodation.

cc. The environmental conditions of the complex tourist accommodation, following the procedure laid down in Law No. 1650/1986, as in force.

β. The creation of complex tourist accommodation on land larger than 800,000 sq.m. is only allowed in Integrated Tourism Development Areas (ITDA) which are characterized and delimited in accordance with the provisions of article 29 of Law No. 2545/1997, as amended by this law. This provision does not apply to land larger than
800,000 sq.m. for which special urban planning regimes for tourism development and utilisation have been defined by special provisions. By joint decision of the Ministers for the Environment, Energy and Climate Change and Culture and Tourism, which is published in the Government Gazette, the provisions of the special schemes of the previous subparagraph may be supplemented, which relate to the permitted uses and functions, as well as the location and the layout of buildings in order to adapt them to the more specific provisions for the creation of complex tourist accommodation.

c. The areas of properties for the application of the provisions of cases a) and b) shall be the areas they had on 31.12.2010. Land created by amalgamation may be subject to the provisions of the previous cases even after this date. Roads or other technical works and streams crossing land used for the construction of complex tourist accommodation shall not constitute partitioning of such land, nor shall they be counted for the purpose of calculating the minimum area of the properties.

d. Complex tourist accommodation may also be created within abandoned settlements before 1923 or with less than 2,000 inhabitants in combination with the redevelopment of part or all of the settlement. To this end, the public or private bodies concerned shall draw up a programme for the development and revitalisation of the settlement concerned, which shall be approved by a joint decision of the Ministers for the Environment, Energy and Climate Change and for Culture and Tourism, following an opinion by the Greek National Tourism Organisation. A presidential decree issued on the proposal of the Ministers for the Environment, Energy and Climate Change and Culture and Tourism and the Minister responsible in each case shall determine the specific criteria for selecting the settlements concerned, the methods and means of urban planning intervention, the ways of acquiring the necessary real estate, the urban planning and/or financial incentives provided, the bodies responsible for implementing the relevant programmes and any other details for the implementation of this paragraph. e. The creation of complex tourist accommodation in areas where there is a shortage of water resources shall be permitted provided that their water needs are met in an appropriate manner, such as the creation of reservoirs, the use of recycled water, the use of water from the water supply system, the use of water from the water supply system and the use of water from the water supply system. laundry, desalination, etc.

2. α. The creation of complex tourist accommodations is harmonized with the guidelines of the current Special Spatial Planning and Sustainable Development Framework for Tourism and the land use and functions of the wider region. By decision of the Commission under Article 3 of Law No. 2742/1999 may lay down specific spatial planning guidelines for the creation of complex tourist accommodation.

β. Where in the provisions of Decree No 24208/4.6.2009 Decision "Approval of the Special Framework for Spatial Planning and Sustainable Development for Tourism" (B´1138) refers to "complex and integrated mixed-use tourism infrastructure", hereinafter referred to as "complex tourist accommodation facilities".

3. α. Composite tourist accommodation is subject to the conditions and restrictions of the off-plan construction of tourist facilities of the Presidential Decree of 20/28.1.1988 (D´61), as in force. The building coefficient shall be uniform for the entire complex tourist accommodation and may not exceed 0,15 and, specifically for the inhabited islands, except for Crete, Corfu, Evia and Rhodes, 0,10. For

for the purpose of calculating the maximum exploitation and other building conditions and restrictions, the area on which the complex tourist accommodation is developed shall be considered as a whole.

β. Provided that the implemented building coefficient does not exceed 0.10, the percentage of the long-term saleable or leasable furnished tourist dwellings, as defined in the previous article, is set at 40% of the total built-up area of the complex tourist complex. This percentage shall be increased to 60 % where the building factor used is equal to or less than 0,05.

c. The inclusion in one of the two cases a) or b) above shall be binding for any subsequent revision or modification of the building permit of the complex tourist accommodation.

δ. More specific provisions which have established lower building coefficients or stricter building conditions and restrictions for the tourist development of specific plots of land, shall remain unchanged.

ε. The minimum required floor area of tourist furnished dwellings is set at 100 square meters per independent divided property. The semi-outdoor areas built into the tourist furnished dwellings, the covered car parking spaces created within them and the underground areas of these dwellings, the roof of which exceeds 0,80 m above the ground level, shall be counted towards the building factor. The provisions of this case shall also apply to furnished tourist accommodation included in the existing hotel accommodation referred to in Article 8(6).

f. By joint decision of the Ministers of the Environment, Energy and Climate Change and Culture and Tourism, specific energy specifications for complex tourist accommodation shall be established, in particular with regard to water saving, waste management and the general energy efficiency of the buildings and facilities included in them.

4. The investment expenditure on the transfer or long-term lease of parts of complex tourist accommodation may not be subject to the incentives provided for in the development legislation.

5. A decision by the Minister of Culture and Tourism defines the technical and operational specifications and other terms and conditions that must be met for the creation of complex tourist accommodation. These specifications also define the common areas of the tourist accommodation, which must be sufficient to cover the capacity in terms of beds corresponding to the tourist accommodation in furnished dwellings.

6. A presidential decree issued on the proposal of the Ministers of Finance and Culture and Tourism shall lay down the measures and conditions for the protection and coverage of the rights of the co-owners of the complex tourist accommodation, in particular in cases where the proper functioning of the co-ownership is impeded due to the serious inability of the operator of the tourist accommodation to fulfil its obligations.
or if third-party claims are brought against the abovementioned body which affect the interests of the co-ownership rights, and any other relevant matters. The adoption of the abovementioned presidential decree shall also regulate, inter alia, issues relating to the inclusion of operators of complex tourist accommodation in financial security schemes through appropriate financial and financial institutions, including financial guarantees in the event of bankruptcy or insolvency.

7. α. Articles 610, 616 and 617 of the Civil Code do not apply to long-term leases of furnished tourist accommodation concluded within complex tourist accommodation.

β. The provisions of paragraphs 1 and 3 of article 2 of Law No. 1652/1986, as well as the provisions of paragraphs 1 and 2 of Article 3 of the same Act, as applicable, shall apply mutatis mutandis to long-term leases entered into in the context of the
on tourist furnished dwellings in accordance with
as set out in Article 8 hereof.

8. The long-term leasehold rights acquired in respect of tourist furnished dwellings as defined in Article 8 hereof shall be entered in the margin of the relevant transfer books of the competent Land Registry or Land Registry Offices. The relevant lease contracts, which shall be drawn up by notarial deed on pain of nullity, shall constitute a transcribable act.

9. The provisions of this Article may also apply to tourism investments which have approved environmental conditions in force and which meet the conditions laid down in Article 8. In such cases, the provisions of paragraph 1 of this Article shall not apply, with the exception of case (e). Tourist investments which have a positive Preliminary Environmental Assessment and Evaluation may also be subject to the provisions of this Article, provided that they meet the conditions laid down in Article 8 and complete the environmental approval procedure in accordance with the provisions of point (a) of paragraph 1 of this Article.

Article 10
Withdrawal of old tourist accommodation

1. α. The owners of tourist accommodation provided for in cases (a), (b) and (c) of par. 1A of Article 2 of Law No. 2160/1993 and which lack an operating licence continuously during the period from 1.1.1991 to the date of entry into force of this Act shall pay a special annual charge for the environmental pollution caused by their abandonment. The fee is payable if the abovementioned establishments are not reopened in accordance with the provisions of the tourism legislation in force within three years of the entry into force of this Law and for as long as they remain abandoned. A joint decision by the Ministers of the Environment, Energy and Climate Change and Culture and Tourism shall define the criteria for the designation of tourist accommodation or other buildings as abandoned, the competent authority, the method and procedure for inspection, the terms and conditions for determining and designating them as abandoned, the cases of exemption from

the imposition of the charge under more specific provisions and any other detailed rules for the application of this paragraph.

β. The annual fee is equal to 2% of the property value of the real estate according to the property value system of the Ministry of Finance at the time of imposition. A joint decision of the Ministers of Finance and Culture and Tourism shall determine the procedure for the imposition of the fee, the way in which it is to be levied, the persons liable to pay it, the methods of payment and any other relevant details. The fee may be charged once and is valid until the person liable for the fee submits a certificate of demolition or a licence to operate the tourist accommodation, unless the above rate is reassessed, in which case it shall be reassessed. The rate is also re-determined by a joint decision of the Ministers of Finance and Culture and Tourism.

c. The fee shall be paid to the legal person under public law known as the "Green Fund", shall be held in a special account known as the "Environmental Balance Fund" and shall be allocated to environmental restoration and protection projects and actions for sites of particular cultural, tourist and historical importance within the primary local authority in whose administrative area the abandoned tourist accommodation is located. A joint decision of the Ministers for the Environment, Energy and Climate Change and for Culture and Tourism may lay down the procedure for depositing and paying the fee to the Green Fund and any other relevant details.

2. α. The demolition of the tourist accommodation provided for in cases a, b and c of par. 1A of Article 2 of Law No. 2160/1993 and are located outside approved town plans and within the boundaries of settlements dating back to 1923 or with a population of less than 2,000 inhabitants, combined with the redevelopment and overall upgrading of their immediate surroundings.

β. Tourist accommodation referred to in point (a) which

subject to the provisions of this article must: aa. Be built on the basis of a legal building permit; b. Be built on the basis of a legal building permit; c. Be built on the basis of a legal building permit; d. Be built on the basis of a

D.

bb. Have operated under a legal operating licence for a period of more than fifteen (15) years.

cc. Not have received any state aid for a period of more than ten (10) years. Otherwise the amount of aid or subsidy granted shall be reimbursed. A decision by the Ministers of Finance, Development, Competitiveness and Shipping and Culture and Tourism shall determine the procedure and the body responsible for repayment of the aid or subsidy, the supporting documents and data to be submitted by the debtor and any other relevant details.

dd. The existence of the conditions of this paragraph is established by an act of the GNTO at the request of the owner of the property.

c. The incentive for inclusion in the provisions of this article is the right to use a building factor of 0.1 for the creation of new furmansions or dwellings referred to in point (a) of paragraph 1 1B of Article 2 of Law No. 2160/1993, which will be compulsorily accompanied by at least one of the special tourist infrastructure facilities referred to in par. 3 of Article 2 of Law No. 2160/1993, provided that the above uses are not prohibited in the area of the tourist accommodation and notwithstanding the conditions and building restrictions of the area. The building coefficient is uniform for all the above-mentioned establishments. In any event, the total permitted building area for the facilities referred to in this case may not exceed 15 000 m2 . Subject to the provisions set out in the following case, the provisions of the building and building regulations shall otherwise apply.

δ. The provisions of subparagraph (a) of paragraph 2 and paragraphs 3 to 5 of Article 8, as well as the provisions of subparagraph (e) of paragraph 3 and paragraphs 7 and 8 of Article 9, shall also apply to the establishments provided for in this Article, subject to the percentage of tourist furnished dwellings which may be sold, which in this case may not exceed 60% of the total constructed area.

ε. The provisions of this paragraph shall apply to areas saturated with tourism or to areas with declining tourist demand or with deterioration of their natural resources and natural environment or their tourist product due to the poor quality and age of the tourist accommodation, as well as to islands which are developing tourist activity or to islands with significant tourist activity, as defined, on the basis of the intensity and type of tourist activity, in Article 5 of Decree No. 24208/4.6.2009 'Approval of the Special Framework for Spatial Planning and Sustainable Development for Tourism' (B΄ 1138). A joint decision of the Ministers of Environment, Energy and Climate Change and of Tourism and Tourism may define the specific areas in which the demolition of tourist accommodation is possible in accordance with the provisions of this paragraph.

f. A decision of the Minister of Culture and Tourism shall determine the duration of the possibility of the withdrawal of old tourist accommodation, any specific actions, measures, interventions and guidelines for the withdrawal of old tourist accommodation and any other relevant procedure and details for the implementation of the provisions of this paragraph.

3. The provisions of paragraph 2 shall also apply to tourist accommodation provided for in case a) of paragraph 1 of this Article and located in areas outside approved urban plans and outside the boundaries of settlements dating back to 1923 or having a population of less than
2.000 inhabitants.

4. The provisions of paragraph 2 concerning properties which fall within the national system of protected areas of Law No. 3937/2011 shall apply only if permitted by the existing special legal regimes for their protection and under the terms and conditions laid down by these regimes.

CHAPTER D
PROMOTION OF TOURISM INVESTMENTS AND OTHER PROVISIONS OF TOURISM LEGISLATION

Article 11
Arrangements for Integrated Tourism Development Areas (ITDA)

1. Para. 3 of Article 29 of Law No. 2545/1997 shall be replaced as follows:

"3.α. The designation and delimitation of the P.O.T.A. is carried out following an application by natural or legal persons of the private or public sector by a presidential decree issued on the proposal of the Ministers of Environment, Energy and Climate Change and of Tourism and Tourism following the opinion of the relevant regional council. The above opinion shall be given no later than thirty (30) days after receipt of the relevant file. If this time limit has expired, the abovementioned presidential decree shall be adopted without the opinion of the regional council. Where the P.O.T.A. includes areas subject to special schemes, such as
in particular sites of archaeological or historical interest, forests and woodlands, or areas of nature and landscape protection, the inclusion of which within the boundaries of the P.O.T.A. is not contrary to the legislation in force, the Presidential Decree shall also be signed by the competent Ministers.

β. The proposal for the adoption of the above-mentioned preliminary decree shall be preceded by the approval of a Strategic Environmental Impact Study in accordance with the procedure set out in the joint decision of the Ministers of Finance and Economy, Environment, Town and Country Planning and Public Works and the Deputy Minister of the Interior,
Public Administration and Decentralisation 'Assessment of the environmental impact of certain plans and programmes in accordance with the provisions of Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment' (B 1225/5.9.2006).

c. The designation of areas as P.O.T.A. is in line with the guidelines of the approved national or regional land-use plans, with the land use and functions of the wider area, as well as with the wider development objectives. By decision of the Commission pursuant to Article 3 of Law No. 2742/1999 may lay down specific spatial planning guidelines for the designation of areas as PPAs.

δ. The areas designated as P.O.T.A.A. can be.
may be developed, in whole or in part."

2. Para. 4 of article 29 of Law No. 2545/1997 shall be replaced as follows:

"4.α. The above presidential decree shall determine the following
The following is hereby approved and adopted:

aa. The permitted land uses within the framework of the application of the provision of paragraph 2 of this Article and the maximum exploitation per use, as well as any additional restrictions aimed at controlling the intensity of each use.

bb. The general layout of the intended installations, with an indication of the sections of the P.O.T.A. that may be
will be developed and the maximum per-use utilisation in the parts of the P.O.T.A. that are not developed, as well as the diagrams of the infrastructure networks.

c. The entity establishing and operating the P.O.T.A..

β. The change of the area and the boundaries of the P.O.T.A. is only allowed if the procedures provided for by the provisions of the present law for its establishment are followed. Exceptionally, by joint decision of the Ministers for the Environment, Energy and Climate Change and Culture and Tourism, the area and boundaries of the P.O.T.A. may be altered without changing the planned limiting uses or the maximum per-use exploitation, provided that the following conditions are met:

aa. the resulting, due to the change in the limits,
the reduction or increase in the area of the P.O.T.A. does not exceed 10% of the area originally delimited; and

bb. the area of extension of the P.O.T.A. does not include land subject to special legal provisions or land for which land uses not compatible with the P.O.T.A. have been determined.

The above exemption may be applied for one single
no time. In the event of a further increase in the total increase in the total amount of the P.O.T.A., even if it is again less than ten per cent (10%), the procedure set out in paragraph 3 shall normally be followed. The replacement of part of the total capacity of main tourist accommodation permitted within a PPA with tourist furnished dwellings as referred to in point (a) of paragraph 1 shall not be considered a change of use. 1B of Article 2 of Law No. 2160/1993, as in force, for the purpose of creating complex tourist accommodation.

c. A joint decision of the Ministers of the Environment, Energy and Climate Change and Culture and Tourism, published in the Official Gazette, defines the specific conditions and the required supporting documents, as well as the procedure for checking the compatibility of the application with the land-use planning data and regulates the other details for the implementation of the provisions of this paragraph."

3. At the end of point (f) of paragraph (f), the following shall be added 6 of Article 4 of Law No. 1650/1986 (A 160), as in force, the following subparagraph is added

"Preliminary Environmental Assessment and Evaluation".
The notification is also not required for projects carried out within the Integrated Tourist Development Areas (ITDA) of article 29 of Law No. 2545/1997, as in force."

4. P.O.T.A. or parts thereof which have been demarcated and designated under the provisions in force until the entry into force of this Act may be re-designated and rezoned in accordance with the procedure laid down in this Act. The re-designation shall be compulsory where the boundaries of the P.O.T.A. are to be changed.
boundaries of the P.O.T.A. no increase in its total area and the other conditions set out in case b) of par. 4 of Article 29 of Law No. 2545/1997, as replaced by the present law, the provisions of the Act on the reclassification and reclassification of the P.O.T.A. shall apply for the reclassification and reclassification of the P.O.T.A.

crediting of this. In these cases, and provided that the above P.O.T.A. or parts thereof have specific environmental conditions in force, the prior approval of a Strategic Environmental Impact Study is not required.

Article 12
Establishment of a Special Service for the Promotion and Licensing of Tourism Investments at the Hellenic Tourism Organisation

1. A Special Service for the Promotion and Licensing of Tourism Investments is established within the Greek Tourism Organisation, reporting directly to the Secretary General of the Greek National Tourism Organisation. The service is headed by an employee of the Greek National Tourism Organisation of the category of Architect or Civil Engineer.

2. The above service has the following responsibilities: a. Informs investors about the institutional, legal, regulatory and positive, fiscal and financial framework of the tourism investments, as well as for the actions required for the licensing of these activities and their inclusion in existing investment programmes or plans for the promotion of tourism investments.

β. It acts as a one-stop shop for the issuing of permits and the provision of the approvals necessary for the opening of special tourist infrastructure facilities of any size, main tourist accommodation with a capacity of more than 300 beds and complex tourist accommodation with a capacity of more than 300 beds. accommodation provided for in Article 8 of this Regulation. To this end, it shall receive the file of the authorisation applied for, check that it is complete, ensure that the necessary supporting documents are completed by the person concerned and forward it to the competent bodies concerned, which shall be obliged to take the necessary steps to this end, in accordance with their respective responsibilities. Those bodies shall be required to provide the Special Office with any necessary information, whether written or oral, on the stage reached in the relevant procedures, any deficiencies in the file and the way in which they have been remedied, and the reasons for the delay or impossibility of providing the information or approvals requested.

c. Formulates proposals and suggests solutions for the effective management of administrative problems and difficulties that arise during the licensing or other related procedure concerning tourism investments.

δ. Prepares draft general guidelines, circulars and decisions to facilitate the licensing of tourism investments.

3. α. Within the aforementioned department there shall be a City Office, reporting directly to the Director of this department. The Planning Office is headed by an employee of the EEA in the category of Civil Engineer or Civil Engineer.

β. The above office is responsible for the issuance and revision of building permits, the control of studies for their issuance, related character of the building and the planning powers, as well as the control and imposition of fines for the construction of unauthorised buildings in accordance with the legislation in force, for the tourist facilities referred to in case b of the previous paragraph.

c. For the application of the preceding cases, prior building approval (specific conditions and building restrictions of the area) is required from the Planning Office of the municipality concerned, which is granted upon application by the interested party through the above office. The Planning Office of the municipality concerned is obliged to grant the building permit (applicable building conditions and restrictions of the area) within an exclusive period of three (3) working days.

4. A presidential decree issued on the proposal of the Ministers of Administrative Reform and Electronic Government, Finance and Culture and Tourism determines the way the Special Service is organised, its structure in departments, the way in which the heads of the Directorate, Department and the independent Planning Department are appointed and placed. Office and the organisational posts necessary for its operation, both permanent staff and staff employed under private law for an indefinite period of time, by sector, category and specialisation. These posts are covered by the transfer of organisational posts from the GNTO or from services of the Ministry of Culture and Tourism.

5. The posts created under the preceding paragraph may also be filled by secondment of staff, notwithstanding the provisions in force, from the services of the State, legal persons governed by public law and bodies in the wider public sector. The duration of the secondment shall be three (3) years, renewable for an equal period.

6. The Head of the above-mentioned service submits, by 1 February each year, to the Minister of Culture and Tourism and the President of the GNTO a report on the work carried out during the previous year. The above report must contain full details of the investment applications submitted to the service and those processed, the time taken to process them, the applications that were delayed or rejected and the reasons for the delay or rejection, as well as proposals for overcoming administrative difficulties and problems. projectiles which have been identified during the relevant licensing process procedure.

Article 13
Central Licensing Coordination Group for Tourism Investments

1. In order to coordinate and better organise the system of environmental, urban planning and operational licensing of tourist accommodation and special tourist infrastructure facilities, as well as to solve problems concerning the location of tourist investments, a Central Coordination Group for the licensing of tourist investments is established by a joint decision of the Ministers of Environment, Energy and Climate Change and Culture and Tourism. The group shall be composed of the relevant

The meeting is attended by the relevant Secretaries General and officials of the two Ministries involved in the licensing process of tourism investments.

2. The team has the following responsibilities:

a) coordinates the actions of the competent services of the two Ministries in order to accelerate the zoning and the general licensing procedure for tourism investments and to address the relevant administrative difficulties,

b) recommends the issuance of circulars and the proposal of legislative interventions to solve problems concerning the licensing procedure for tourist investments,

c) processes, analyses and provides information and statistics on the licensing of tourism investments,

(d) evaluate the effectiveness of the current licensing system on an annual basis, in particular as regards in terms of time, cost and administrative resources, using comparative data from other European countries.

3. By decision of the Ministers of Environment, Energy and Climate Change and Culture and Tourism, the responsibilities of the Central Coordination Group may be specified and more specific issues of its operation may be defined.

Article 14

Issues related to the implementation of the Special Spatial Framework for Tourism and other regulations for the promotion of tourism investments

1.α. Without prejudice to the provisions of the present law, the guidelines of the Special Framework for Spatial Planning and Economic Development for Tourism in force at the time shall apply to the location of tourist accommodation and special tourist infrastructure facilities.

β. The establishment of the above activities is prohibited in areas where, in accordance with the provisions of urban planning and environmental legislation, land uses have been established which exclude the activities in question.

c. In areas outside approved urban plans and outside the boundaries of settlements before 1923 or with less than 2,000 inhabitants, where no specific land use has been determined by urban and spatial planning regulations, the location of tourist accommodation and special tourist infrastructure facilities is in accordance with the guidelines of the Special Framework for Spatial Planning and Sustainable Development for Tourism in force at the time.

2. The provisions of the aforementioned decree do not apply to the licensing procedures for tourist establishments that were in progress on the date of publication of Decree No. 24208/4.6.2009 "Approval of the Special Framework for Spatial Planning and Sustainable Development for Tourism" (B´ 1138), if, prior to the date of its publication, one of the following acts had been duly issued:

a. a positive opinion of a Preliminary Environmental Assessment and Evaluation (PEA) in accordance with the provisions of article 4 of Law no. 1650/1986 as replaced by Article 2 of Law 1650/1986. 3010/2002 and the provisions of Articles 3 and 6 of Decision No H.P. 11014/703/F104/14.3.2003 Joint Ministerial Decision (B 332),

b. approval of the suitability of land or architectural study by the Greek National Tourism Organisation,

c. decision of classification in subcategory 4 of the relevant Secretary General of the Region in accordance with the provisions o f Article 9 of the decree no. H.P.11014/703/F104/14.3.2003 (B 332).

3. The provisions of Decision No 24208/4.6.2009 "Approval of the Special Framework for Spatial Planning and Sustainable Development for Tourism" (B´ 1138) do not apply to investment project applications submitted by 1 September 2008, following Decision No 37643/31.8.2007 of the Minister of Economy and Finance. This exemption is conditional on the completion of the approvals by the EOT within two years and the issue of a building permit within three years of the entry into force of this law.

4. The provisions of paragraph C of Article 10 of Decision No 24208/4.6.2009 "Approval of the Special Framework for Spatial Planning and Sustainable Development for Tourism" (B´ 1138) are repealed.

5. In the event of a change in land use in accordance with planning or environmental regulations which excludes the location of tourist accommodation and special tourist infrastructure facilities, the following shall apply:

(a) Activities that are legally operated by a legally are allowed to operate in the area where they are located.

(b) The expansion and modernisation of the above-mentioned activities is possible within the area or on the land on which the activity was operating before the application of the above-mentioned urban planning or environmental provisions or on an adjacent plot of land, provided that the uses are permitted therein by the above-mentioned provisions.

(c) Activities for which a deed of approval of environmental conditions has been issued prior to the change of land use shall be provided with a special operating sign in accordance with the provisions in force prior to the change of land use.

(d) If the new urban planning or environmental regulations require the removal of the above activities, they shall be compulsorily removed within ten years from the date of entry into force of the relevant provisions and after payment of compensation for the compulsory cessation of their operation. A joint decision by the Ministers of Finance, Culture and Tourism and Environment, Energy and Climate Change shall determine the conditions for payment of the compensation and the amount thereof per category and capacity of tourist accommodation, the method of payment, the supporting documents to be provided by the interested parties and any other details for the application of this paragraph.

6. The prior opinion of the Ministry of Culture and Tourism is required for the issuance of urban planning or environmental acts that establish, in specific areas, prohibitions and restrictions on the location of tourist accommodation and special tourist infrastructure facilities or on the exercise of tourist activities and functions,

which shall be provided, on the recommendation of the Special Department referred to in Article 12, within two months of the request.

7. After par. 5 of Article 14 of Law No. 2971/2001 (A 285), the following paragraph 6 is added, and paragraphs 6 to 10 of the same Article, as amended by Laws 3468/2006 and 3851/2010, are replaced by the following
numbered 7 to 11 respectively:

"6. α. The execution of temporary or permanent works on the seashore and beach, which have been designated as Public Lands for Tourism or for which a Council of Ministers Act has been issued pursuant to paragraphs 1 and 3 of Article 1 of the K' Constitutional Act of 6/14 February 1968 (A' 33), as well as in the continuous or adjacent sea area, shall be carried out by decision of the Minister of Culture and Tourism, in accordance with the procedure set out in the following case.

β. By joint decision of the Ministers of Finance and Culture and Tourism, a Committee of nine members is established, consisting of the General Secretary of Tourism of the Ministry of Culture and Tourism, a representative of the General Secretariat of Maritime Policy of the Ministry of Development, Competitiveness and Tourism, a representative of the General Secretariat of Maritime Policy of the Ministry of
and Shipping, one representative of the General Directorate of Public Property and National Endowments of the Ministry of Finance, one representative of the General Directorate of Environment of the Ministry of Environment, Energy and Climate Change, one representative of the General Secretariat of Public Works of the Ministry of Infrastructure, A representative of the General Directorate of Public Works of the Ministry of Infrastructure, Transport and Networks, a representative of the General Staff of the Navy of the Ministry of National Defence, a representative of the General Directorate of Antiquities and Cultural Heritage of the Ministry of Culture and Tourism and a representative of the Technical Chamber of Greece. The General Secretary of Tourism of the Ministry of Culture and Tourism is appointed Chairman of the Committee, assisted by the Director General of the General Secretariat of Maritime Policy of the Ministry of Development, Competitiveness and Shipping. This Decision appoints the alternates of the members and the Secretary of the Commission and his/her alternate. The Commission may be assisted in its work by specialised advisers on a proposal from its Chairman.

c. A decision of the Minister of Culture and Tourism determines matters relating to the operation of the Commission.

δ. The object of the Committee is to examine and give an opinion to the Minister of Culture and Tourism on the assistance of the conditions for the execution of the projects of the first subparagraph of this paragraph, following the submission of the file and the studies provided for by the legislation in force.

ε. The Commission, in the exercise of its powers, shall
The Commission may carry out inspections and request information, technical or other data from the competent local bodies."

8. Case (a) of paragraph (a) shall be replaced by the following 1 of Article 3 of Law No. Article 3(3) of Article 3(3) of Article 3(3) of Regulation 3342/2005 (A 131) shall be replaced by the following:

"α. The Secretary General of Cultural and Tourism Infrastructure as President with a Deputy Director General of the Ministry of Culture and Tourism appointed by the Minister of Culture and Tourism."

9. In Article 1 of Law no. 3342/2005 (A 131), the following paragraph 4 is added:

"4. The erection or placement of temporary or movable structures and facilities for the service of temporary, temporary and short-term events, such as open-air markets, festivities and exhibitions, shall be permitted after the approval of works granted by the department of paragraph 1 of this article, which shall specify the safety and aesthetic requirements that these structures and facilities must meet, as well as the time of their maintenance. The approval of works shall be subject to the submission of a technical report, in which
describing the existing installations and the work requested, together with a topographical diagram. Temporary or movable structures and installations shall be dismantled within ten (10) days of the end of the event, without the need for prior permission or approval from a public authority."

10. α) Article 13 of Law no. 711/1977 (A 284) shall be replaced by the following:

" Article 13
Registry

The E.O.T. maintains a register in which the number of Special Tourist Buses per Road Transport Company (T.E.O.M.) and per Tourist Office is recorded. A decision by the Secretary General of the E.O.T. shall regulate matters relating to the keeping of the register.

(b) Subparagraphs (b), (c) and (d) of par. 2 of Article 4 of Law No. 711/1977 shall be repealed.

(c) Para. 3 of Article 4 of Law No. 711/1977 shall be replaced as follows:

"3. A decision of the Minister of Culture and Tourism determines the procedure and the required supporting documents for the granting by the E.O.T. of the approval of the
the entry into service of a special bus or coach referred to in paragraph 1. 1 of this Article and the fee and the fee for its registration in the Register referred to in Article 13 of this Law. The approval for the entry into circulation of a special tourist bus shall be issued within ten (10) working days from the date of submission of all the required supporting documents to the competent Regional Office of the National Tourist Board."

PART C
REGULATORY ISSUES OF THE MINISTRY OF FINANCE

CHAPTER E
ΤΡΟΠΟΠΟΙΗΣΗ ΚΑΙ ΣΥΜΠΛΗΡΩΣΗ ΔΙΑΤΑΞΕΩΝ ΤΟΥ Ν. 2214/1994, ΤΟΥ Ν. 3049/2002, ΤΟΥ Ν. 3862/2010 AND LAW 3867/2010

Article 15
Amendment of the provisions of Law 2214/1994
Supplementing the provisions of Law 3049/2002

1. In par. 8 of article 62 of Law No. 2214/1994, which was added by article 9 par. 2 of Law No. 3453/2006 (A 74), instead of the words 'irrespective of the purpose of the mortgage loans', the words 'for all mortgage loans in the housing sector, in particular for the acquisition, construction, completion, extension and repair of a dwelling,' shall be inserted.

2. The Board of Directors of the Deposits and Loans Fund (Deposits and Loans Fund) may authorise its Chairman or Vice-Chairman or the Head of the General Directorate, as the case may be, to sign all types of contracts concluded with third parties, except loan agreements. Contracts for which the Vice-President is responsible for authorising expenditure in accordance with the provisions in force shall be signed by the Vice-President. The provisions of the preceding subparagraph shall not affect the validity of contracts drawn up to date which have been signed by the Head of the Directorate-General, as the legal representative of the Bank.

3. At the end of par. 2 of Article 1 of Law 3049/2002 (A´ 212), the following subparagraphs are added:

"The establishment of a company shall be carried out by decision of the Minister for
by the Minister of Finance, published in the Government Gazette, which approves its Articles of Association and determines the purpose of the company, its duration, name, initial share capital, assets, branches, rights and shares contributed or transferred with or without consideration by the State, the company's management bodies and any other matter necessary for its establishment, management and operation, in accordance with Law 2190/1920.

The resolution referred to in the previous subparagraph may stipulate that one or more of the matters regulated by it, with the exception of the assets, branches, rights or shares contributed or transferred by the State, may be amended by the company's Articles of Association, in accordance with the provisions of Law 2190/1920.

By decision of the Inter-ministerial Committee for Restructuring and Privatisation (D.E.A.A.), the rights provided for in case b) of paragraph 4 and the second subparagraph of paragraph 5 of article 2 of Law 3986/2011 may be granted by an administrative licence issued in favour of the Fund for the Evaluation of Private Property of the State, under article 1 of Law 3986/2011 (A'152), without consideration and published in the Government Gazette. The administrative licence shall specify the right that is incorporated, the provisions that provide for it, the period of validity of the licence, the terms and conditions for exercising the right to which it relates, the conditions under which the licence may be revoked and any matter necessary for the exercise of the right for which it was issued. The transfer, exploitation and use in any manner whatsoever of the rights deriving from the licence shall be carried out by the Fund in accordance with the provisions of Chapter A of Law 3986/2011."

Article 16
Amendment of the provisions of Law no. 3862/2010 Corporate Governance Framework and Internal Control Systems of Credit Institutions (paragraph 3 of Article 1 of the Directive 2010/76/EU)

1. In Article 17 of Law no. 3862/2010, a new paragraph 6a is added, as follows:

"6.α. In the event that the Bank of Greece is informed by the competent authority of the home Member State about the intention of a payment institution domiciled in an EU Member State. to provide payment services through an agent or through a branch in Greece and if the Bank of Greece has reasonable grounds to suspect that, in connection with the intended recruitment of the agent or the establishment of the branch, money laundering from illegal activities or the financing of terrorism within the meaning of Law No. 3691/2008 or that the appointment of the representative or the establishment of the branch is likely to increase the risk of money laundering or financing of terrorism, it shall inform the competent authorities of the home Member State."

2. Articles 32(2), 33(3) and (4), 43 and 44 of Act No. 3862/2010, the word "individual" shall be replaced by the word "individual".

3. In Article 78 of Law No. 3862/2010, the references to the in Article 69(1) and Article 70 are replaced by references to Article 76(1) and Article 77.

4. α. Paragraph 1 of article 26 of Law no. 3601/2007 (A´178) shall be replaced by the following:

"1. Any credit institution having its head office in Greece it must have a sound and effective system of corporate governance, including a clear organisational structure with clear, transparent and consistent lines of responsibility, effective procedures for identifying, managing, monitoring and reporting the risks it assumes or may assume, adequate internal control mechanisms, including appropriate administrative and logistical procedures, and remuneration policies and practices that are consistent and promote the proper and effective management of the company's business and its business operations.

β. At the end of article 26 of Law no. 3601/2007, new paragraphs 3 and 4 shall be added, as follows:

"3. Credit institutions having their head office in Greece shall be subject to the
are required to provide the Bank of Greece with information on staff remuneration, in accordance with the disclosure requirements set out in its decisions under Article 29 of Law No. 3601/2007. The Bank of Greece uses the information provided to it in accordance with the above in order to
benchmarking trends and practices in remuneration policies. The Bank of Greece is required to provide the European Banking Authority with the above information.

4. The Bank of Greece, as the competent authority of the State, shall
home Member State shall collect information on the number of persons per credit institution belonging to remuneration categories of at least EUR 1 million (1 000 000), including, on the one hand, the sector of employment in which they are involved and, on the other hand, the main elements of their remuneration, additional variable remuneration, long-term incentives and pension contributions. The Bank of Greece shall transmit the information received pursuant to this paragraph

to the European Banking Authority, which shall make it publicly available in a common reporting format for each home Member State."

Article 17
Amendment of the provisions of Law no. 3867/2010

1. The period referred to in the first subparagraph of par. 2 of Article 2 of Law No. 3867/2010 (A' 128) shall be extended until 31 December 2011 and, respectively, the deadline of the fourth subparagraph of par. 5 of that Article shall be extended until 31 March 2012.

2. The first subparagraph of point (h) of paragraph 8 shall be replaced by the following. 3 of Article 2 of Law No. 3867/2010 shall be replaced by the following:

"η) The life portfolio is otherwise transferred to the sponsor with all its rights and obligations. The claims of alleged policyholders whose legal documents have not been accepted shall be transferred to the
written by the life portfolio supervisor, follow the insurance liquidation procedure and any legal claims are brought against the liquidator. In such a case, a deduction shall be made in favour of the insurance liquidation until the final settlement of the assets.
of the dispute and the contractor is not transferred to the
a proportionate part, to be determined by the Bank of Greece, of the assets placed in life insurance placement."

3. The first subparagraph of subparagraph (i) of paragraph 3 of article 2 of Law No. 3867/2010 (A' 128) shall be replaced by the following:

"i) The part of the life insurance claim that
not assumed by the Contractor in accordance with point b) of this paragraph, shall be satisfied by the Life Assurance Fund at the time of expiry of the original insurance policy, at a rate of 70%. All insurance policies with a maturity date after the year 2024 shall be deemed to expire on 31.12.2024.

The claim is calculated as it stood on the date of withdrawal of the company's authorisation. The Life Assurance Fund may satisfy requests for early repayment after a contractual reduction of the claim by the party concerned.

4. At the end of point (i) of paragraph (i), the following shall be added 3 of Article
2 of Law no. 3867/2010, the following subparagraphs are added:

"For the fulfilment of the above special purpose, the Greek State may grant loans to the Life Guarantee Fund up to the total amount of two hundred million (200,000,000.00) euros by issuing and delivering, in lieu of cash, bonds of a similar value. The loan will be repaid in ten interest-free annual instalments with a grace period of eight years. From the date of payment of the first instalment, the State automatically acquires a pledge on two-thirds of the total income of the Life Assurance Fund from the contributions referred to in Article 10 of this Law. The specific terms of the loan shall be determined by a decision of the Minister of Finance.

The Life Guarantee Fund shall pay to the claimants the sums of money provided for in the provisions of this Article, subject to their lawful surrender of any relevant claim, whether or not pending before the courts, against the Greek State."

CHAPTER F - TAX AND
TAX-RELATED REGULATIONS
CUSTOMS MATTERS

Article 18
Tax arrangements

1. α) Individual and corporate income taxpayers who have not submitted a return or who have submitted an incorrect return for the payment or non-payment of taxes, fees or contributions to the State may, until 30 September 2011, submit initial or supplementary returns for income earned up to and including the financial year 2010, without the imposition of an additional tax or penalty.

Also, no fine shall be imposed under point (g) of paragraph 6 of article 5 of Law no. 2523/1997 (A' 179), provided that initial or supplementary statements and balance sheets pursuant to Article 20 of the CBA (Decree 186/1992 (A' 84)) are submitted by the same deadline.

b) When submitting the above declarations, the provisions of par. 2 of Article 10 of Law No. 2523/1997 shall not apply in respect of applications submitted for the issue of the relevant certificates at the time when the provisions of this Article enter into force. (c) In addition, until 30 September 2011, the possibility of submitting declarations, under the favourable conditions referred to in the following paragraphs, for which the deadline for submission has expired by the date of submission of this Law, for the following taxes reasons:

aa) Value Added Tax (Law No. 2859/2000, A´ 248), regarding:

- initial or amending, periodic, special or clearing VAT returns and stock returns, whether or not an amount of tax is due,
- extraordinary returns for the refund to the State of amounts of VAT that have been refunded without justification to farmers under the special scheme of Article 41, for which the additional tax is calculated from the day after the refund was made by the tax office,
- recapitulative statements of intra-Community acquisitions of goods or services and supplies of goods or services,
- Intrastat declarations.

bb) Separate income taxation under articles 11, 12, 13 and 14 of the Income Tax Code.

cc) Capital gains tax from the revaluation of the value of the property based on the provisions of articles 20 to 27 of Law No. 2065/1992 (A´ 113).

dd) Turnover tax, insurance premium tax under article 29 of Law No. 3492/2006 (A´210), mobile telephony subscription fee and prepaid mobile telephony fee under Article 12 of Law 3492/2006 (A´210). 2579/1998 (A´ 31).

(e) Stamp duty, except on bills of exchange and promissory notes.

f) Taxes withheld or withheld in advance in accordance with the applicable provisions from all remuneration, wages and allowances.

gz) Contribution to EL.G.A. of article 31 of Law. 2040/1992 (A'70), contribution for dacticide of a.n. 112/1967 (A'147') and the Law on the Dykes' Levy 1402/1983 (A´ 167).

hh) capital concentration tax and special tax on banking operations under Law No. 1676/1986 (A´ 204).

ix) Real estate transfer tax, automatic surplus value tax, real estate transaction tax, inheritance tax, gift tax, parental transfer tax, special tax on real estate, uniform real estate tax for legal persons and real estate tax for legal persons, with regard to initial or supplementary declarations. If the declarations relate to immovable property located in areas within or outside the planning area to which the objective system for determining the value of immovable property is applied on the above date, in accordance with the provisions of Articles 41 and 41A of Law No. 1249/1982, taxpayers are obliged to declare as the taxable value that which is objectively determined by the first application of the above provisions in the area, provided that the tax liability arose before the date of the first application. In order to determine the taxable value, the taxpayer submits the relevant tax return to the head of the competent public financial service (D.O.Y.), to which the corresponding sheets for calculating the value of the real estate are attached. Upon submission of the tax return in accordance with the provisions of Articles 41 and 41A of Law No. 1249/1982, the dispute is settled out of court, provided that all the information on the property valuation sheet is correct. If it is established that these data are inaccurate, an audit is carried out to determine the value of the property and the additional taxes and fines provided for in the applicable provisions are imposed.

j) Any other tax, duty, levy or charge in favour of the State or third parties not included in cases (a) to (i), with the exception of motor vehicle and motorcycle registration fees.

(d) For the declarations referred to in the preceding case, the

An additional tax of ten per cent (10%) shall be charged for cases where the tax liability was incurred on or before 31 December 2009 and three per cent (3%) for cases where the tax liability was incurred on or after 1 January 2010 and the deadline for filing the return has expired by the filing of this law, provided that the tax is paid in instalments. Where the tax is paid in instalments paid in a lump sum, no additional tax is calculated. In the event that the above declarations do not produce tax for payment, no fine shall be imposed.

ε) The tax shall be paid as follows: aa)

Income tax shall be paid:

(i) by the legal persons referred to in this Article.

Article 101 of the Tax Code and the persons referred to in paragraph 4 of Article 2 of the Tax Code, in three (3) equal monthly instalments, of which the first one shall be paid upon submission of the return and the remaining two (2), until

the last working day for public services of the following two (2) months respectively,

(ii) by natural persons by the last working day of the month following the date of the certificate.

(bb) The total tax due on the basis of the returns submitted under subparagraph (c) of this paragraph shall be paid either in one lump sum upon submission of the returns or in six (6) equal monthly instalments, the first of which shall be paid simultaneously with the submission of the returns and each of the subsequent instalments by the last working day for public authorities.

day services of the respective following months. The amount of each instalment may not be less than EUR 300, except for the last instalment.

f) The provisions of the preceding subparagraphs of this paragraph shall not apply:

aa) In cases where until the entry into force

the relevant acts of imputation have been issued and entered in the relevant transfer books.

bb) In cases of large real estate tax cases, the

and declaration of real estate data (E9).

(cc) Tax returns submitted with a reservation.

dd) In income tax returns in which a loss is declared.

g) In cases for which the procedure for the issuance and notification of acts of imputation has not been completed by the date of publication of this Act, if the books and data of the traders provided for by the C.B.S. have been deemed insufficient or inaccurate by the committees of par. 5 of Article 30 of Decree 186/1992 or if the time limit for appeals before these Committees provided for in the same provisions has expired without effect. The cases in this case also include those pending before the aforementioned Committees.

g) By way of exception, debtors who, on the date of publication of this law, have already been selected by the

The taxable persons who are subject to a temporary or regular audit and who have received a written invitation in evidence from the competent audit authority may submit the declarations referred to in points (a) and (c) of this paragraph within ten (10) days of the issue of the invitation and not later than the end of the month following the publication of this Regulation.

η) Excluded from the provisions of paragraph 1, the submission of periodic VAT returns referring to tax periods from 1.1.2011 onwards, as well as cases of businesses for the control of which Special Control Teams have been established under Article 39 of Law No. 1914/1990 (A΄ 178).

2. The limitation period which expires on 31.12.2011, the date after which the State's right to notify audit sheets or acts of imposition of taxes, fees and levies expires, is extended until 31.12.2012.

3. α) The provisions of Article 4 of Law no. 3610/2007 (A΄ 258) shall be repealed with effect from 1 September 2011.

b) Case c of paragraph 1 of article 22 of the VAT Code, as ratified by Law No. 2859/2000 and in force, shall be replaced by the following

"c) The contributions imposed by the Improvement Organisations - O.E.B. - (Special Organisations, GOV, TOEB) on their members for the supply of water and other benefits directly linked to these operations."

4. If, after an inspection by the office of the file of the trader's case, it is found that the trader does not fall within the exceptions of the provisions of article 4 of Law no. 3888/2010 (A΄175), without taking into account the exceptions in cases d', f' and i' of the same article and provided that the tax periods in question are fiscal years that ended on or before 31.12.2009, the resolution of tax differences shall be carried out by the tax authorities.

can be achieved through the application of Articles 1 to 13 of Law no. 3888/2010.

For the calculation of the tax referred to in Article 6 of the above law, in the case of agricultural cooperatives, twenty percent (20%) of the gross income declared is taken into account and in other cases the gross income declared, less the income from the sale and leaseback of the same fixed equipment.

The provisions of the preceding subparagraphs shall not apply to any case or unaudited financial year with gross income exceeding the amount of forty million euros or the corresponding amount in drachmas and all subsequent financial years. The resolution of disputes in accordance with the foregoing shall be carried out before the end of each financial year.

The audit begins with the acceptance by the debtor of the Tax Clearance Certificate of Article 9 of the above law and the Official Notices POL.1137/11.10.2010 (B´ 1631) and POL. 1156/15.11.2010 (B´ 1795) within a period of within five (5) days of its notification.

The taxpayer may submit the same statement or special note on his/her own until 31 October 2011. 3888/2010 may regulate the procedure for the confirmation of debts, the method of payment, as well as any matter concerning the manner of application of the provisions of this paragraph.

5.α) Debts owed to the State by primary and secondary local authorities, legal persons and enterprises belonging to local authorities, as well as by associations of local authorities, ascertained until 31 December 2010, to the Public Financial Services (D.O.Y.) or the State Customs, as well as debts ascertained until the date of entry into force of the present law and dating back to 31 December 2010, shall be settled as follows:

i) by paying the entire amount of the regulated amount in one lump sum.

Within the framework of the validity of the first instalment, a one hundred per cent (100%) deduction is granted from all kinds of additional taxes, tax surcharges and tax fines that have been combined with the main debt or have been independently assessed and relate to the main debt, as well as a one hundred per cent (100%) exemption from the late payment surcharges according to the C.E.D.E,

ii) by paying the regulated amount in consecutive monthly instalments, up to forty-eight (48), it provides the benefit of a one hundred percent (100%) exemption from the late payment surcharges according to the C.E.D.E.

The debtor's application for inclusion in the scheme must be submitted by 31.10.2011 at the competent Tax Office or Customs Office, where the debts are confirmed.

The first instalment is paid by the last working day of the month following the month in which the application for inclusion in the scheme is submitted. Subsequent instalments shall be paid by the last working day of the following months, without any special notice to the debtor being required.

The total amount of each instalment may not be more than half the amount of the more than one thousand (1,000) euros.

b) All the above debts that are established at the office where the application for inclusion in the scheme is submitted, without the debtor's right to request the removal of part of them, are subject to the arrangements of sub-paragraph a).

The same arrangements shall apply only if requested by the debtor:

(aa) debts subject to suspension of collection; (b) debts subject to a facility payment by instalments in accordance with the provisions of Articles 13 to 21 of Law no. 2648/1998 (A´ 238) as in force, as well as debts that have been subject to other legislative regulation, the terms of which are complied with at the time of submission of the request.

The debts to the State of the above category of debtors which are ascertained after the entry into force of this law, as well as following tax audits or decisions of administrative courts and which are not subject to the regulation of sub-paragraph a) and under the same terms and conditions, may also be subject to the regulation of sub-paragraph b).

debts dating back to a time or tax period up to 31.12.2010, regardless of the time of their assessment, as well as debts of the above period for which the suspension of collection has expired. The inclusion of such debts in the arrangements of the previous sub-paragraph shall require an application by the debtor to the competent tax or customs office within three (3) months of the date of the establishment of such debts or the expiry of the suspension of collection. Payment of the first instalment shall be made on the date of submission of the application for the adjustment. The second instalment shall be paid by the last working day of the month following the date of submission of the application and the subsequent instalments by the last working day of the following months, without any special notice to the debtor being required.

c) During the period of the arrangement to the debtors who are consistent with it:

aa) A monthly proof of currentness is issued to debtors, provided that the other conditions of article 26 of Law No. 1882/1990 (A 43), as in force.

bb) The criminal prosecution against the defendants shall be suspended in accordance with the provisions of article 25 of Law. 1882/1990 (A43) as currently in force and the execution of the sentence imposed shall be suspended or, if the execution of the sentence has begun, it shall be discontinued.

(cc) The continuation of the proceedings for the enforcement of execution on movable or immovable property shall be suspended on condition that the execution relates only to debts regulated by the provisions of this Article. This suspension shall not apply to seizures imposed on third parties or orders issued in this connection, but the sums recovered shall be used to cover the instalment or instalments of the arrangement. If the debtor loses the benefit of the arrangement, the suspended measures shall continue.

d) The provisions of article 20 of Law No. 2648/1998 (A 238), as in force, except for paragraph 2, shall also apply to debts subject to the provisions of this paragraph.

ε) The limitation period for debts for which an application for inclusion in the arrangements referred to in the preceding paragraph has been submitted shall be suspended from the date of submission of the application and for the entire period of time.

period covered by the arrangement, regardless of the payment of any amount and shall not be completed before one (1) year has elapsed since the expiry of the last instalment of the arrangement.

f) Measures imposed to safeguard the Greek State in accordance with the provisions of article 14 of Law No. 2523/1997 or ancillary penalties or other adverse consequences resulting from the aforementioned debts or their cash confirmation, are lifted or their validity is automatically suspended and no new ones are imposed if the debtor complies with the obligation to pay the aforementioned instalments, provided that the debtor complies with the obligation to pay the aforementioned instalments.

g) Persons liable, together with the primary and secondary local authorities, their legal entities and enterprises, as well as their affiliated companies and associations.

In the case of local authorities that have been asked to pay part of their debt, they are not entitled to settle only that part of the debt, but all of it, under the present provisions.

η) The new entities (new municipalities - new regions), established under the provisions of article 283 of Law No. 3852/2010 (A87), as in force, from 1.1.2011, as the legal successors of the old municipalities, prefectures and regions are responsible for the payment of their debts and may settle their debts in accordance with the above provisions.

i) The debts that will be subject to the arrangement will not be subject to any further late payment surcharges until their repayment. Late payment of an instalment shall be subject to the monthly late payment surcharges provided for in the KEDE.

ι) Non-payment of three (3) consecutive monthly instalments of the arrangement, as well as non-payment of the second or the last instalment of the arrangement, if a corresponding period of time has elapsed, shall have consequences for the remainder of the debt: (a) the loss of the benefits of the arrangement; (b) the payment of the balance of the debt, in accordance with the details of the certificate; and (c) the pursuit of its collection by all measures provided for by the legislation in force.

6. When the data available to the Ministry of Finance reveal the exact amount of the taxable matter, the Minister of Finance may, by decision of the Minister of Finance, certify the tax and additional taxes in-house through the General Secretariat for Information Systems and determine the method of payment, the procedure and any other necessary details required for their certification and collection. A statement of assessment shall be issued for the calculation of the tax and the additional taxes, which shall be sent to the person liable. In accordance with the provisions of the relevant tax legislation, the taxpayer may challenge the assessment notice by means of an administrative settlement of the dispute in the event of a proven total or partial non-existence of the tax debt or by means of an appeal to the Administrative Court of First Instance.

The amounts due shall be paid in three (3) equal monthly instalments, which may not be less than three hundred (300) euros, except for the last one, the first of which shall be paid by the last working day of the public service.

the month following the date of the tax assessment and on the last working day of the second and third month following the date of the assessment. In the case of a one-off payment, the additional taxes shall be reduced by forty per cent (40%).

7. α) Paragraph 4 of Article 34 of Law No. 3842/2010 (A΄ 58) shall be replaced by the following:

"4. The debtor shall be informed of his/her property situation and its taxable value by means of the property tax assessment note, the
which shall also serve as the property tax return for the year concerned.

The liable person for whom no tax is due for payment receives knowledge of his/her property status and the taxable value of his/her real estate only electronically, through a special online application of the General Secretariat for Information Systems of the Ministry of Finance in September of the relevant year and the clearance statements of this application, which also serve as a property tax return for the relevant year, are kept in electronic form at the competent tax office. The tax statements in this case are printed exclusively by the debtor from the special web application.

A decision of the Minister of Finance shall determine the specific issues relating to the procedure and operation of the special online application, the date of its launch and any necessary details."

(b) The provisions of this paragraph shall apply from 1.1.2010.

8. α) In par. 5 of Article 85 of the CCT, the following cases (m) and (n) are added:

"m) the provision of data to public services and legal persons governed by public law by the General Secretariat for Information Systems for the purpose of verifying the content of supporting documents submitted by taxpayers.

n) the provision of information to contractors of the Ministry of Finance or those who carry out a specific project for the benefit of the State on the basis of a contract."

b) In par. 3 of article 46 of Law No. 3842/2010 (A΄58) the following indent (f) is added

"f) The provision of information to contractors of the Ministry of Finance or those who carry out a specific project under a contract for the benefit of the State."

(c) After point (e) of par. 7 of Article 51 of Law No. 3842/2010 (A΄58), the following indent (f) is added as follows:

"f) The provision of information to contractors of the Ministry of Finance or those who carry out a specific project under a contract for the benefit of the State."

9. At the end of Article 9 of Law No 356/1974 (A 90, KEDE), the following subparagraphs are added:

"By decision of the Minister of Finance, in order to identify the assets of persons liable or jointly liable and to ensure the collection of public revenue, the investigation may be entrusted to auditing companies or lawyers or law firms or consortia thereof. A decision of the Minister for Finance shall determine the procedure for the assignment, the method of payment, which may be linked to the

the final result of the search or recovery, and any other details necessary for the application of the previous subparagraph."

10. In paragraph 3 of Decision No 2084358/216/0049 of the Minister of Finance (B 1096/11.12.1997), the following paragraph shall be added from the date of its entry into force:

"Where there are reasons of general interest and in particular reasons relating to the systemic stability of the banking system, the Ministry of Finance, in consultation with the Bank of Greece and depending on the situation and practices of the inter-bank market, may, for the necessary period of time, place the reserves in such a way as to ensure the stability of the banking system and the strategic financial interests of the State."

11. Subparagraph (b) of Article 14(6)(b) of Art. 2971/2001 (A´ 285) shall be replaced by the following:

"The persons liable to pay the compensation referred to in the previous subparagraph shall pay an annual compensation (rent), which shall be determined by the same ministerial decision and shall be adjusted every five years. The amount of the rent shall take account of a previous recommendation on the matter from the competent local Public Lands Committee, after it has examined comparative rental data for the area, which shall be submitted to it by the Head of the competent local Land Registry, who shall participate in the Committee as rapporteur. Any pending cases in which the annual compensation (rent) has not been determined in accordance with the preceding subparagraph or the provisions of paragraph 1. 21 of Article 6 of Law No. 2160/1993 (A 118), shall be settled in accordance with this paragraph by a decision of the Minister of Finance after prior notification of the competent local Public Lands Committee in accordance with the provisions of the preceding subparagraph. The Public Property Directorate of the Ministry of Finance shall, after registering any pending cases, send them to the competent local Land Services so that they can process them and subsequently submit them to the Public Lands Commission."

Article 19

Special arrangements for the payment of tax charges due to the expiry of the licence of a commercial yacht

1. For commercial pleasure boats of v. 2743/1999 (A´ 211), which have been imported or acquired with exemption from value added tax before the publication of this law and for which the licence granted under the provisions in force has expired or ceased to be valid in any way, no late payment fees, fines and surcharges shall be due and no penalties shall be imposed under the tax and customs legislation in force on account of the use of such vessels for private purposes, provided that:

a) the person concerned submits an application for inclusion in the present scheme by 30.9.2011 and

b) pay in one lump sum, within a period of two (2) months from the submission of the aforementioned application, the applicable value added tax of the vessel and the taxes on fuel, lubricants and other supplies for which the vessel was exempted.

This regulation also applies to cases pending before the criminal and administrative courts.
supports.

2. For vessels for which, at the time of submission of the application for inclusion in this regulation, the certificate provided for by the provisions of Law No. 2743/1999, a decision to terminate the validity of the licence of a commercial yacht shall be paid at the same time as the value-added tax due on the vessel and the duties and taxes relating to the fuel, lubricants and other supplies for which the vessel was exempt from the time the licence ceased to be valid until the time of submission of the application for inclusion in this scheme.

For vessels for which the licence provided for by the provisions of Law No. 2743/1999, in order to be subject to the provisions of the present regulation, a decision to terminate the validity of the licence of a commercial recreational vessel shall be issued upon application to the competent Directorate of the Ministry of Development, Competitiveness and Shipping, notwithstanding Article 2 par. 5(b) of Law No. 2743/1999, a declaratory act revoking the licence of a commercial yacht within one month of the submission of the application without further control.

After the issuance of this declaratory act and the submission of the application for inclusion in this scheme, the taxes on fuel, lubricants and other supplies for which the vessel was exempt from 1.7.2010 until the time of submission of the application for inclusion in this scheme shall be paid simultaneously with the deferred value added tax of the vessel.

Along with the application for inclusion in this regulation, the application form provided for by the provisions of Law no. 2743/1999 of the decision to terminate the
the licence of a commercial recreational vessel or a finding of revocation of the licence of a commercial recreational vessel as provided for in the provisions of this Article.

In the case of cases pending before the criminal or administrative courts, the application must be accompanied by a certificate from the competent court stating that no final court decision has been issued.

3. For the purpose of calculating the tax due on the taxable value of the vessel, the tax rate in force on the date of submission of the application for inclusion in this scheme shall be applied. The taxable value shall be determined as follows: (a) in the case of the import or intra-Community acquisition of a new vessel, on the basis of the value of the new vessel, on the basis of the is indicated on the relevant customs clearance document; and

b) in the case of the importation or intra-Community acquisition of a second-hand vessel and the purchase of a new or second-hand vessel from within the country on the basis of the original selling price of the vessel at the time of its construction.

The resulting values are reduced by 20% in the first year, 10% in the second year and 5% in the following years up to the eighth year, up to a maximum of 60%.

After 20 years from the construction of the vessel, the taxable value is reduced by 90%.

4. The application for inclusion in this scheme for vessels which have benefited from the exemption from VAT on presentation of the customs document provided for shall be submitted to the customs authority of the vessel's customs office. In all other cases, this application shall be submitted to the competent tax office.

5. If the above conditions are met, no criminal proceedings shall be brought and any such proceedings shall be terminated, any freezing or seizure of the vessel shall be lifted and the relevant administrative proceedings shall be discontinued.

6. The provisions of this Article shall not apply in cases where false invoices are presented at the customs clearance stage, in respect of which the provisions of the legislation in force shall apply.

7. The provisions of this article shall not apply in cases of vessels for which before the publication of this law the permit provided for by the provisions of Law No. 2743/1999 and the tax charges due have been established.

8. When the licence of a commercial yacht ceases to be valid, the tax liability for the payment of the luxury tax arises and the tax becomes due if the vessel was exempted from the value added tax due to the fact that it was classified as a commercial vessel at a time after the entry into force of the provisions of article 17 of Law No. 3833/2010 (A´ 40).

9. By joint decisions of the Ministers of Finance and Development, Competitiveness and Maritime Affairs shall lay down all the detailed rules for the application of the provision of this Article. The period referred to in paragraph 1 of this Article may be extended by decision of the Minister for Finance.

Article 20
Customs arrangements

1. Vehicles referred to in point (a) of paragraph 1 shall be subject to the following conditions 2 of Article 8 of Law No. 3899/2010 (A´ 212) and par. 5 of Article 30 of Law No. 3943/2011 (A' 66) that are cleared after the date of application of this provision, with payment of the full amount of the customs duty provided for in Articles 121 and 123 of Law No. 2960/2001 (A 265), by official car distributors or dealers, if they are transferred for registration by private individuals to replace a car or lorry withdrawn from circulation, the difference in the registration duty payable pursuant to the provisions of the aforementioned provisions shall be refunded. The difference in registration duty is refunded in accordance with Article 32 of Law No. 2960/2001 upon application to the competent customs authority for payment of the registration fee.

The application for reimbursement shall be accompanied by the supporting documents provided for by the decree of case d' of paragraph 2 of article 8 of Law No. 3899/ 2010. The refund application referred to above shall be lodged
within three months of the classification of the vehicle.

2. The provisions of par. 2 of Article 8 of Law No. 3899/2010 and paragraph 1. 5 of article 30 of Law No. 3943/2011, are applicable to cars that will be cleared and pay the tax charges due by 31.12.2011.

3. The period provided for in par. 2 of Article 30 of Law No. 3943/2011 (A66) shall be extended until 30.12.2011. Passenger vehicles and jeep-type vehicles that meet the specifications of Directive 98/69/EC Phase B or later, for which the registration fee has been paid and the collection receipts issued from 30.6.2011 until the entry into force of this Act, shall also be subject to the provisions of the previous paragraph. In such cases, the registration fee is recalculated, set off against the amount paid and the resulting difference is refunded.

CHAPTER G
OTHER MATTERS WITHIN THE COMPETENCE OF THE MINISTRY OF FINANCE

Article 21
Greek State leases

1. The rental value of properties leased by the Greek State and public sector entities, as defined in par. 1 of article 1B of Law no. 2362/1995 (A' 247), as added by Article 2 of Law No. 3871/2010 (A'141), and before its supplementation by par. 1a of Article 50 of Law No. 3943/2011 (A66), shall be deemed to have been reduced by 20% in 2010. From the publication of the present law, the rents paid by the Greek State and the aforementioned entities for the lease of properties housing their services are reduced by 20%, which is calculated at the level of the rents for the July 2010 financial year, and any adjustment is prohibited until 30.6.2013. In the event that these rents have been revalued (increased) after 1.7.2010, this revaluation shall be cancelled and the rent paid shall be offset against the rent due. The lessors are entitled to appeal to the competent courts and challenge the amount of the above presumption and the reduction of the rent. The Greek State and the above-mentioned entities are entitled to take legal action before the competent courts and prove that the reduction in the rental value and the rent is greater than the above percentage.

2. The reduction of the rent of the previous paragraph does not apply to leases where the lessors have agreed with the Greek State or the entities of the previous paragraph to reduce the rent paid from 1.7.2010 onwards by at least 20%. If they had agreed to a reduction of less than 20%, the rent paid shall be reduced by the remaining percentage from the publication of this Law until the 20% percentage is reached.

3. In cases where the annual rent that results, after its reduction in accordance with the previous paragraphs, is lower than the rent resulting from the application of the provisions of articles 41 and 41a of Law No. 1249/1982 (A 43) with the imposition of a 5 % rate of return, the lessor shall be entitled, at his request, to

to the department responsible for the payment of the rent, to which a calculation sheet of the objective value of the rent, certified by the tax office responsible for the income tax of the lessor, is attached, to request a reduction of the rent up to the amount of the rent as determined above or a zero reduction of the rent in case the rent, before any reduction, is equal to or lower than the rent. The department responsible for paying the rent shall inform the authority responsible for concluding the lease contract in writing.

Article 22
Recovery of illegal State aid

1. State aid which has been declared incompatible with the internal market in accordance with Article 107(1) TFEU by a decision of the European Commission or a judgment of the Court of Justice or the General Court of the European Union and which must be recovered shall be recovered by the competent authority as follows:

α. At the initiative of the competent department, a copy of the decision is sent to the recipient of the aid, and in particular to the legal representative of the legal person, with an invitation to pay the amount specified therein within a certain period of time, to the income tax office of the legal person.

β. After the expiry of this period, the competent department shall draw up a financial statement, which shall include the name of the liable legal person, his/her VAT number, the VAT numbers of the natural persons and the name of the person concerned.
persons who are liable for the payment of the amount to be ascertained on the tax identification number of the legal person, the amount to be recovered, the code number of the receipt and the method of payment (lump sum or instalments, date of payment, etc.) is sent to the relevant tax office, so that the amount can be ascertained and collected in accordance with the procedure of the Public Revenue Code.

2. The legal title for the collection of the amount is the decision referred to in paragraph 1.

3. The service responsible for drawing up and sending the list of funds to the competent tax office is the service that supervises the activities of the legal person for which the illegal state aid was granted.

4. The competent tax office for the ascertainment and collection of the amounts recovered under this Article shall be the income tax office of the legal person.

5. Where reference is made in this Article to a legal person, this shall also include any undertaking which, in accordance with European Union law, may be the recipient of State aid.

6. The application of this Article shall be without prejudice to more specific provisions concerning the procedure for recovering State aid as undue payments in co-financed projects.

Article 23
Establishment of a Service for Planning and Monitoring the Implementation of Economic Adjustment Programmes at the Ministry of Finance

1. An organisational unit at the level of a Directorate shall be established within the Ministry of Finance, entitled "Service for Planning and Monitoring the Implementation of Economic Adjustment Programmes", reporting directly to the Minister of Finance.

2. The Service for the Design and Implementation of Economic Adjustment Programmes is structured in four Departments, among which its responsibilities are distributed as follows:

α) Section A - Planning, Management and Control of Economic Adjustment Programmes:

aa) Cooperation with the competent bodies and in particular with the Council of Economic Experts (CEE) in order to identify appropriate and effective actions for the implementation of the Programmes.

bb) Evaluation of the proposed measures/actions incorporated in each Programme, submission of proposals in cooperation with the S.O.E. for alternative options to the Minister of Finance, which are elaborated in cooperation with the competent bodies, with the aim of facilitating the broader objectives of each Programme.

cc) Supporting the Minister of Finance and introducing the Programmes and their individual updates.

dd) Formulation of positions, opinions and provision of clarifications to the Council of Economic Experts (CEE) and to all the bodies involved, which are responsible for the negotiation and representation of the country in Community and international institutions and organisations.

b) Section B - Monitoring the Implementation of Economic Adjustment Programmes implemented by agencies outside the Ministry of Finance:

aa) Monitoring, collection and processing of data and information from the competent bodies, as well as Community and international institutions and organisations, on the progress of the timely implementation of the measures/actions of the Financial Adjustment Programmes, with the exception of measures and actions implemented by the Ministry of Finance.

(bb) Transmission of information and informing the competent bodies of their obligations and the deadlines for their fulfilment, as arising from each Programme.

cc) Informing and reporting on a regular basis to the Minister of Finance and the S.O.E. on the progress of the implementation of each Programme. Identification of any delays, difficulties and problems in the implementation of the Programme and suggesting ways of dealing with them.

dd) Collection and standardisation of data to facilitate the evaluation by the GEC and the Directorate General for Economic Policy of the measurable qualitative and quantitative results of the measures implemented under each Programme.

g) Compliance with the provisions of paragraph 3 of Article 5 of Law No. 1682/1987 (A' 14) that the public sector services are obliged to provide to the SAO, in order to assist the SAO in its work.

c) Section C - Monitoring the Implementation of Economic Adjustment Programmes implemented by the Ministry of Finance:

aa) has all the responsibilities of Section B with regard to the measures and actions of the Financial Adjustment Programmes for which the competent implementing agency is the Ministry of Economy.

d) Department D´- Secretarial and Administrative Support
order:

aa) Preparation and organisation of visits by teams of representatives of international and Community institutions and organisations.

bb) Providing secretarial support to all the departments of the Directorate.

cc) Carrying out the translations of the texts and keeping the Directorate's records.

3. α) The above Service is staffed by employees of all branches of the Ministry of Finance, categories PE, TE and DE.

b) The Directorate and the Departments A - Planning, Management and Control, B - Monitoring of the implementation of the Economic Adjustment Programmes and C - Monitoring of the Implementation of the Economic Adjustment Programmes implemented by the Ministry of Finance are headed by officials, of the tax, fiscal, customs or administrative staff of the Tax, Finance, Customs or Fiscal Administration departments or of the corresponding temporary or provisional administrative staff categories. Section D - Secretarial and Administrative Support shall be headed by an official of the same grade, category PE or TE.

c) The number of officials required for the staffing needs of the Directorate and its Departments, by category, branch and speciality, as well as their specific or additional formal and substantive qualifications, shall be determined by means of a relevant notice - invitation to fill a corresponding number of posts, depending on the respective service needs.

4. A decision of the Minister of Finance sets the date for the start of operation of the Directorate and its Departments.

Article 24
Financial provisions and regulations of N.S.K. issues.

1. At the end of case j' of paragraph 2 of article 1 of Law no. 3812/2009, the words 'qualified researchers and scientific collaborators referred to in paragraph 4 of Article 5 of Law No 3812/2009' shall be added. 1682/1987.".

2. As of the entry into force of this Act, paragraph 4 of Article 64 of Act No. 1943/1991 (A' 50), as replaced by Article 9 of Law No. 2085/1992 (A' 170) and Article 10 of Law No. 3320/2005 (A 48) and the grant of the subsidy for the purchase or construction of a house provided for in those provisions shall cease, irrespective of the time of the official's assignment, transfer or reassignment to a service in a problem area.

3. In paragraph 2 of article 38 of Law no. 3986/2011 (A' 152), the following indent c' is added:

"c) The special contributions referred to in the preceding cases The contributions due in the period from 1.1.2011 to 31.7.2011 shall be distributed equally and collected together with the contributions for the following months of 2011 in accordance with the provisions of the joint ministerial decision issued under the authorisation of the previous case."

4. Article 18 of p.d. 238/2003 (A´ 214), as replaced by par. 10 of Article 13 of Law No. 3790/2009 (A' 143) shall be replaced by the following:

"Article 18
Candidates

Officers of the N.S.C. are appointed, following a competition, to lawyers or judicial officers who have reached the age of 26 and have not exceeded the age of 35. Lawyers must have practised law for two years and, if they hold a doctorate in law, one year's practice is sufficient. To take part in the competition, you must have a thorough knowledge of English, French or German, as required by Article 28 of Decree 50/2001 (A39).

5. α. The first subparagraph of paragraph 7 of article 24 of Law No. 3200/2003 (A 281), as replaced by paragraph 14 of Article 13 of Law No. 3790/2009 (A 143) shall be replaced by the following

"Regular employees of the State, the N.P.D.D. and the Independent Authorities, whose legal service is carried out by the State Legal Council, who are being prosecuted for offences attributed to them in the performance of their duties, shall be given the opportunity to be defended before the criminal courts by members of the State Legal Council, by decision of the President of the N.S.C, after prior approval by the competent Minister, provided that: (a) the report of the administrative examination under oath does not establish that they have committed a disciplinary offence relating to the act for which they are being prosecuted; and (b) they will not be represented by a lawyer in the proceedings before the court.

β. Where, in application of the provision of par. 5 of article 2 of Law no. 2993/2002 (A 58), the participation of a N.S.K. official in councils, committees or working groups is provided for, the N.S.K. official shall be may be replaced, following a negative opinion on his nomination by the President of the State Legal Council, by a civil servant of grade A or equivalent category and grade, with twenty years' total service, appointed by the body responsible for issuing the instrument of constitution or by a lawyer with at least ten years' legal service, or by a lawyer with at least ten years' legal service, or by a civil servant of grade A or equivalent category and grade, appointed by the body responsible for issuing the instrument of constitution, or by a lawyer with at least ten years' legal service.

The President of the Bar Association concerned shall appoint a representative, designated by the President of the Bar Association concerned.

6. α) The first subparagraph of paragraph 15 of Article 28 of Law No. 2579/1998 (A' 31), as replaced by par. 11 of Article 13 of Law No. 3790/2009 (A' 143) shall be replaced by the following

"By joint decision of the Minister of Finance and the Minister responsible for the case, the transfer of administrative employees of the State, legal persons under public law and local authorities to the State Legal Council is permitted. The transfer shall be made following a public announcement, at the request of the person concerned and with the agreement of the Supreme Administrative Council of the State Council, to vacant posts of administrative staff of a category and branch corresponding to the qualifications of the person transferred. A decision by the President of the NSC, which shall be posted in the office of the NSC's Central Service and on its website, shall determine the method of publication, the content of the notice, the specific qualifications of the candidates and any other relevant matter.

(b) Administrative acts of the transfer procedure which have been

issued pursuant to the provisions of paragraph 15 of Article 28 of Law No. 2579/1998, as in force prior to its amendment by the provisions of the preceding subparagraph a) of this paragraph, shall be automatically revoked and the relevant procedure shall be terminated if the act of transfer has not been published in the Official Gazette by the entry into force of this paragraph."

7. By decision of the President of the N.S.K., in special cases, if deemed necessary for the exercise of the powers of the Legal Council of the State, provided for in Article 2 of Law No. 3086/2002 (A 324), it is permissible to entrust the collection or processing of data, as well as the preparation of technical or other reports, to third parties. In the performance of their duties, such third parties shall be required to maintain confidentiality with regard to any facts or information which have come to their knowledge in the context of the assignment.

By decision of the Minister of Finance, following a request for

The special conditions, the procedure for the awarding of the services provided for in this paragraph, notwithstanding the provisions of Articles 82 to 85 of Law No. 2362/1995 (A' 247) and any matter necessary for the application of this paragraph.

8. The second from the end of subparagraph (d) of article 5 of Law No. 3049/2002 (A´ 212) shall be replaced by the following:

"Responsible department for the management of the account

is the 25th Directorate (D25) of the General Accounting Office of the State.'

9. In the last subparagraph of paragraph 1 of Article 44 of Law No. 3986/2011 (A´152), the words "repealed, as of the same date" shall be replaced by the words "repealed, as of the same date and throughout the duration of the Medium-term Financial Strategy Framework".

10. Paragraph 21 of Article 66 of Law No. 3984/2011 (A´150) is repealed from the date of its entry into force.

11. At the end of point (a) of paragraph 2 of article 38 of Law 3986/2011 (A'152), the words and a paragraph from the date of the provision as follows: ", including Banks. The provisions of the preceding subparagraphs shall not apply to staff who pay the unemployment contribution provided for in paragraph 1 of Article 32 of Law 2961/1954 (A 197), as amended by paragraph 6 of Article 44 of Law 2961/1954 (A 197), as amended by paragraph 6 of Article 44 of Law 2961/1954 (A 197). 2084/1992 (A 165) and paragraph 9 of Article 44 of this Act.

12. α) At the end of the third subparagraph of paragraph 1 of Article 3B of Law No. 2362/1995 (A' 247), as replaced by paragraph 12a of Law No. 3943/2011 (A' 66), after the word 'of Law No. 3839/2010", the words ", unless otherwise provided for by the provisions of this Article" shall be added.

b) In paragraph 1 of article 3B of Law. 2362/1995 the following fifth subparagraph is added

"The right to apply for the post of Head of the General Directorate of Financial Services is open to employees of all categories of all Ministries. Officials with at least three years' experience in financial management or management control will be selected as Head of the above Directorate-General. If there are no officials with these qualifications, officials with at least two (2) years' experience in the same field shall be selected. During the first application, the advertisement of all posts of heads of General Directorates of Financial Services of the Ministries shall be made by joint decision of the Minister of Administrative Reform and Electronic Government and the Ministers in charge and the selection of the heads of these posts shall be made according to the criteria provided for in article five of Law No. 3839/2010."

PART D
REGULATION OF THE GAMBLING MARKET AND OTHER PROVISIONS

CHAPTER H
REGULATION OF THE GAMBLING MARKET

Article 25
Definitions

For the purposes of this law, the following are defined as: a) "Technical-recreational games": games of which the

the outcome of which depends solely or primarily on the technical or mental ability of the player and which are conducted in a public place exclusively for entertainment purposes without the result of which may not give rise to a bet between any persons or any form of financial benefit to the player. This category also includes all those which are classified as

"technical games" according to the provisions of b.d. 29/1971 (A' 21), until the entry into force of this law. Technical-entertainment games may not have a system for calculating, recording and delivering a financial benefit to the player.

The technical-entertainment games, depending on the media

are divided into:

aa) "Mechanical games": where only mechanical means are required to conduct them, as well as the contribution of the player's muscle power.

(b) "Electromechanical games": where, in order to conduct
Their operation requires electrical or electronic support mechanisms.

cc) "Electronic games": where, in addition to the supporting electronic and other mechanisms, electronic hardware is required for the conduct of such games, as well as the existence and execution of software, which is integrated or installed in the games and contains all the information, instructions and other elements relating to the use and conduct of the games.
the outcome of the game.

b) "Games of chance": games whose outcome depends at least in part on chance and which confer an economic benefit on the player. Games of chance shall also be deemed to be games of chance where the outcome of the game is fixed by a bet between any persons or where the outcome of the game may give the player an economic advantage of any kind. The category of games of chance shall also include all games which have been classified as 'mixed games' or 'games of chance' under the provisions of Decree-Law No 29/1971 until the entry into force of this Act.

Betting is also a game of chance.

c) "Betting": a game of chance consisting of a prediction on events of any kind by a number of natural persons, provided that the winnings of each game are determined by the organizer of the bet, before or at the time of its execution, with reference both to the amount paid by each player for his participation in the bet and to the fixed price of the bet.

(d) "Gaming device or equipment or game device" means any machine, material or electronic, mechanical or electromechanical means used directly or indirectly to conduct a game and which influences or determines the outcome of the game.

e) "Information Technology Supervision and Control System" (ITCS): the set of hardware and software installed and operated by the Gaming Supervision and Control Commission for the purpose of exercising continuous supervision and control of gaming machines and Internet gambling.

(f) "Central Information System" (CIS): the system for the the provision of the necessary hardware and software for the organisation, operation, conduct, monitoring, recording, control and management at a central level of gaming machines or via the Internet by the holders of the relevant licences.

g) "Communication Network": the set of hardware, software and network interfaces necessary for the real-time (on line) communication of the gaming machines with the CPS.

η) "Credit Unit" means the accounting unit representing the minimum amount of money a player must contribute to each game.

(i) 'credits played' means the total number of credit units that players have played in a particular game or slot machine.

ι) "Credits won": the total number of credits that players have won in a particular game or slot machine.

i) 'payout' means the ratio of total winning credits to total credits played on the same game or machine, expressed as a percentage (%).

(l) "Gross gaming revenue": the amount of money remaining after deducting the amounts awarded to players from the total amount of money they participate in the game.

(m) "Associated companies": a situation in which two or more companies are linked by: a) a "participation relationship", i.e. the direct or indirect holding of at least 10% of the voting rights or capital of the company by the controlling party; b) a "control relationship", i.e. a relationship between a parent company and a subsidiary; c) a "control relationship", i.e. a relationship between a parent company and a subsidiary; d) a "control relationship", i.e. a relationship between a parent company and a subsidiary; e) a relationship between a parent company and a
within the meaning of par. 5 of article 42e of the c.c. 2190/1920 (A' 37) or a similar relationship between any natural or legal person and a company. A division shall be deemed to control another division if at least one of the conditions set out in
in Articles 42e or 106 of the code. 2190/1920.

n) "Commercial communication": means any form of communication for the direct or indirect promotion of products, services or the image of undertakings, organisations or persons engaged in gambling activities, information enabling direct access to gambling activities, communications concerning products or services of an undertaking operating in the field of gambling.

o) "Player's online account": means the account assigned to each player by the licensee for one or more games. This account shall record the amounts of participation and winnings from games, the financial transactions associated with them, as well as the balance of the player's available funds. The licensee shall comply with the terms and conditions for keeping player accounts as set out in the Regulations on the Conduct and Control of Gaming.

(p) "Self-excluded player": means a person who, on his/her own initiative, at the request of the person exercising guardianship over him/her, following a court decision and in any other lawful manner, is not allowed to participate in gambling.

Article 26
Scope of application

1. The provisions of this Act shall apply to the technical-entertainment games referred to in sub-paragraph cc of letter a of Article 25 and to games of chance conducted by means of gaming machines or via the Internet.

2. The provisions of this Act, except for the provisions referred to in the N.E.E.P. and Article 35, shall not apply to games of chance which are being conducted or for which a licence has already been granted at the time of the

The provisions of this Law shall enter into force for casinos and the companies O.P.A.P. S.A. and O.D.I.E. S.A., for which the provisions specific to them shall apply.

Article 27
Permissions

The conduct and operation of games with gaming machines or via the internet requires the prior issue of an administrative licence in accordance with the provisions of this Act. Third parties not holding a licence may, exceptionally, operate and exploit games of chance with gaming machines in accordance with the provisions of paragraph 6 of Article 39. Games and gaming machines must be certified in accordance with the provisions of this Act.

Article 28
Gambling Supervision and Control Commission

1. The competent authority for the issuance of licences, certifications, supervision and control of the conduct and operation of games of chance is the Gambling Supervision and Control Commission pursuant to article 16 of Law no. 3229/2004 (A 38), which shall be renamed the 'Gaming Supervision and Control Commission' (Gambling Supervision and Control Commission).

2. By decision of the Minister of Finance, an "Advisory Committee on Gaming" is established within the N.E.E.P. This committee recommends to the N.E.E.P. measures to improve the operation of the market and gives its opinion to the N.E.E.P. on the regulatory decisions issued by the N.E.E.P. pursuant to the provisions of this Act and the Act. 3229/2004.

The members of the Advisory Committee shall be appointed as
persons from the main operators of the Greek gaming market, operators that promote responsible gaming and the security of online transactions, as well as personalities of recognised prestige and high academic qualifications with academic or professional expertise in the subject matter, who represent the operators from which they come following internal selection procedures or who meet the criteria of representativeness set out in the decision establishing the Board. A similar decision shall regulate all other matters relating to the establishment and operation of the Gaming Advisory Committee.

3. The E.E.E.P. exercises the following powers in addition to those provided for in Article 17 of Law No. 3229/2004:

α) The supervision and control of the market:

aa) technical - recreational games, with games or via the internet,

(bb) gambling, by means of gaming machines or through
the internet,

cc) forms of gambling for which no competent supervisory authority has been designated by other provisions, regardless of the means by which they are conducted.

The audit consists of checking the legality of the operation of the game, checking the financial management of the game, checking the
the control of compliance with the rules of the game, the control of the return of winnings to the players and the State, the proper operation of the game and the control of the application of the terms of the gaming licence, as defined in the Gaming Act.

the Regulation on the organisation and control of games of chance referred to in Article
5.

b) Monitoring and conducting the necessary checks on participants in licensing competitions, license holders and those who operate games in order to ascertain compliance with the terms of this law and their licensing. The inspections are carried out either by teams of the N.E.E.P. or by mixed teams with other government departments or bodies, such as, but not limited to, the S.D.O.E., the S.D.E.E., by decision of the Minister of Finance and the competent Minister. The National Audit Office may, following a public tender, entrust part or all of the audit to companies with specific audit expertise. The NSE may enter into an agreement with national or foreign public sector bodies or bodies in the wider public sector for the delegation of some or all of the control of games.

c) The control, classification, classification and certification of each type of game or software and the adoption or withdrawal of the relevant decisions, upon application submitted by a manufacturer, supplier, distributor, licensee or operator in whose establishment the games will be installed and operated.

d) Technical expertise at the request of a judicial authority.

e) The adoption of regulatory decisions for the protection of minors and generally vulnerable groups of the population and the implementation of specific prevention and repression measures, the prohibition of games with racist, xenophobic, pornographic or contrary to public order rules.

f) The adoption of regulatory decisions addressed to licensees for the implementation of measures to prevent and deter money laundering.

g) The cooperation and coordination with all the other relevant
The Committee is also responsible for representing and representing the Commission in the work of the various governmental and international agencies (in particular, the IOE, the Ministry of Economic Affairs, INTERPOL, the corresponding authorities of the Member States of the European Union, universities and research centres).

η) The imposition of the administrative sanctions provided for by this law, including the temporary or permanent withdrawal of gaming licences, without this constituting an obstacle to the imposition of other sanctions laid down by other legislation.

i) Monitoring developments regarding illegal gambling and making recommendations to any competent body for its more effective suppression.

ι) The drafting of the Statute of the H.E.E.P. and the Regulation on the Conduct and Control of Games.

i) The delegation of procedural actions regarding its gaming-related tasks to other public bodies and local authorities of the first and second degree, which will be done by joint decision of the Ministers of Finance and Interior, as well as the Minister responsible for the matter.

4. The posts of permanent administrative staff of the N.E.E.P. provided for in par. 5 of Article 16
of Art. 3229/2004 shall be increased by thirty (30) and the number of the subjects shall be increased by thirty (30).

The number of scientific staff specialising in gambling as provided for in that Article shall be increased by ten (10). These posts shall be allocated by category, branch and specialisation in accordance with the Rules of Procedure of the National Gaming Board.

The regular and additional remuneration of the staff of the EEPC is determined by a decision of the Minister for Finance. The salary, allowances or grants of seconded staff shall be borne by the EEAS.

The Minister of Finance may, by decision of the Minister of Finance, determine an additional special remuneration for staff on secondment to the E.E.E.P.

5. For the duration of their service with the E.E.P. and for five (5) years after their removal in any way from the E.E.P., E.E.P. staff are obliged not to provide services in a legal relationship with a legal or natural person controlled by the E.E.P.

6. The second subparagraph of par. 3 of article 16 of Law No. 3229/2004 shall be replaced by the following:

"The term of office of the President and the other members of the NECP is four years and may be renewed only once. The President of the NRC shall be appointed by decision of the Minister of Finance, following an opinion of the Parliament's Committee on Institutions and Transparency. The composition of the members of the CEEP, other than the President, shall be renewed by half every two years. The decision appointing the EACC, adopted for the first time, shall determine the members for whom the term of office shall be two years. The members of the NEC, their spouses and their first and second-degree relatives may not be shareholders, shareholders, members of the board of directors, managers, employees, technical or other advisers or consultants in an undertaking operating in the field of amusement and gaming. The above shall constitute a bar to appointment or termination of membership of the NECP. Furthermore, members of the NECP are prohibited, for the duration of their term of office and for five (5) years after its expiry, from performing any form of paid service or any legal relationship whatsoever with a natural or legal person controlled by the NECP. By decision of the Minister for Finance, the term of office of members of the CEIOPS who infringe the provisions of the preceding subparagraphs shall be terminated and a fine equal to ten times the total remuneration received during their term of office shall be imposed on them."

7. The resources of the HEPC are:

a) a percentage of the State's participation, as referred to in paragraph 5 of Article 50, the amount of which shall be determined by decision of the Minister of Finance,

(b) the administrative fees set out in paragraphs 1 to 4 of Article 50,

c) a grant from the State Budget for the first year of operation.

8. The E.E.E.P. is required to prepare and publish annual balance sheets that have been audited by a statutory auditor. It is also required to draw up a timely annual budget which is submitted to the Minister of Finance and annexed to the general budget of the State. In the event of a deficit in the budget of the NRC, the Minister for Finance shall, by decision of the Minister for Finance, allocate to it revenue and appropriations to be entered in the regular budget. If if a surplus occurs, it shall be assigned in whole or in part to the State by decision of the Minister of Finance. In March of each year, the EEPC submits a report on its activities to the Minister for Finance.

Article 29
Regulations of the H.E.E.E.P.

1. Presidential decrees, issued on the proposal of the Minister of Finance, following a relevant proposal by the E.E.E.P., adopt the E.E.E.P.'s Organisation and the Regulations for the Conduct and Control of Children's Games.

2. The Statutes of the Hellenic Statistical Office shall determine specific issues relating to the exercise of its powers, the allocation of staff and any other matter relating to its structure and organisation.

The Internal Structure Regulation and the Internal Operation and Management Regulation of the EITC provided for in Articles 16(6) and 17(l) of Law No. 3229/2004 shall be absorbed into the EBTI's organisation.

3. The Regulation on the Conduct and Control of Games sets out issues relating to games, in particular:

α) the requirements for certification and registration in the relevant registers of manufacturers, importers and technicians of games and gaming machines, as well as the manner in which these registers are kept.

(b) The specific procedure for the granting of licences and the procedures for monitoring, supervision, control, compliance of licence holders with the conditions of the licences and their obligations under this Law.

(c) The certification procedure, its duration, and the registration in the relevant registers of establishments, gaming machines, games or gambling websites, as well as the manner in which such registers are kept.

d) The content and form of the compulsory certification mark in respect of games of chance, shops, gaming machines and websites, as well as the content and form of the compulsory mark of prohibition of entry to the areas referred to in paragraph 1 of Article 33 in shops with gaming machines or websites for the conduct of games of chance.

ε) The method of validation through the PSCE of participation in games of chance in accordance with Article 32.

f) The method of issuing and receiving the individual player card, the technical features of the player card, and additional restrictions that can be incorporated into the player card by the player.

g) Responsible gambling rules that apply to licensees, operators, providers, players, financial institutions, shop owners, ISPs, advertisers and anyone else involved in the process.

η) The obligations of the licence holder or operators to ensure that persons referred to in paragraph 1 of Article 33 do not participate in gambling.

i) The control of the game membership contracts that players enter into with the holders of the game

or those who operate, conduct and run games of chance, with the aim of protecting players from abusive or obstructive practices, such as freezing the amount of money for the next bet, payment of winnings if the amount of winnings exceeds a certain level.

ι) The way in which the NRA informs the Internet Service Providers (ISPs) in order to ensure that unlicensed Internet gambling websites are blocked by users.

i) The required operating conditions and the technical characteristics of the servers and gaming software for licence holders and those who operate games, whether by means of gaming machines or via the Internet, as well as the periodicity and the exact content of the data sent to the E.E.E.P.

l) The nationwide determination of the hours of operation of the shops, the minimum distances between the certified shops and, depending on the type of certification, the minimum distances from places where young people congregate, such as schools, nurseries and educational institutions, youth centres, sports centres, boarding schools, from recognised places of religious worship, the minimum surface area of single or mixed premises, the ratio of the surface area between playground equipment and the main use for mixed premises, and any other relevant matter.

(m) The procedures for the imposition of penalties, the method of calculating and escalating the penalties referred to in Article 51.

4. The Regulation on the Conduct and Control of Games regulates the commercial communication of games, the advertising of games, particularly games of chance, and the rules of conduct that must govern the relevant activities.

Advertising must ensure a particularly high level of consumer protection in the gambling sector and must in any event be worded and strictly limited to what is necessary to direct consumers to regulated gambling networks. Advertising should not be aimed at reinforcing the natural inclination of consumers towards games by encouraging their active participation in games, inter alia, by making games commonplace or by projecting a positive image in relation to the fact that the revenue generated is intended for general interest activities or even by increasing the attraction of games through advertising messages that misleadingly suggest substantial profits. Any breach of the above rules will result in the imposition of penalties laid down in the Gaming Regulations.

Article 30
Computerised Monitoring and
Control System (MCS)

1. The Regulation on the Conduct and Control of Games of Article 29 defines the technical requirements and safeguards for the operation of the Information System.

The Commission shall ensure that the following measures are taken in order to achieve:

α. The software monitoring of all forms of games and all certified gaming machines and websites.

β. The real-time (on line) monitoring and control of gaming machines installed in certified establishments, as well as the monitoring and control of gambling games conducted through licensed websites.

c. The immediate identification of technical and operational problems of gaming machines and centralised information systems.

δ. The collection from gaming machines and the CPS, the storage, analysis, processing and presentation of the necessary data for all forms of gambling and for all gaming machines and websites.

ε. Ensuring the smooth and reliable conduct of all forms of gaming.

2. The conduct of gambling with gaming machines is carried out exclusively through terminals connected via a network to Central Computer Systems, which are connected to the P.S.E.E.E.

3. Gambling via the internet is conducted exclusively through websites connected to the P.S.E.E.E.

4. Licence holders must ensure at all times that each gaming machine is in constant communication with the P.S.E.E., so that it can be monitored and supervised in real time. The NECP's Gambling Regulation lays down the minimum requirements for the operation and control of games.
the functional and operational capabilities of the CRS and the communications network, the procedures for their installation, configuration, operation and upgrading.

Each gaming machine monitoring and control system must have full software and physical security in order to fully ensure: a) access by the N.E.E.P. to all computer programs, the stored files and data and, in general, to all functionalities (functionalities) of this system, and b) the integrity, reliability, accuracy and fidelity of the data stored in the files and of all the derived data sent to the P.S.E.E.

The technical infrastructure for the conduct of games of chance by means of gaming machines or via the Internet, connected to the P.S.E.E. via Central Computer Systems, implemented by the license holders, shall be subject to the payment of a fine or revocation by the P.S.E.E., in accordance with Article 51.

5. The licensee must keep the data received from the gaming machines or online gaming for at least ten (10) years on a secure medium (or media) that allows the exact reproduction of the stored surveillance data by the N.E.E.P.

6. The NECP must retain the data it receives from licence holders for at least ten years.
(10) years in a secure medium (or media) which allows

ensure the accurate reproduction of all stored surveillance data.

Article 31
Minimum attributable rate of return

1. The minimum pay-out percentage for games of chance is set at eighty percent (80%), regardless of whether they are conducted through a gaming machine or over the internet.

2. The Regulations on the Conduct and Control of Games of Chance of the National Gaming Authority specify the maximum amount of winnings that each form of gambling can yield, the time and method of payment of winnings, the conditions for the maximum amount of winnings, the conditions for the
(jackpot) of winnings generated on the Internet or from each gaming machine or from all gaming machines operating in the same certified establishment and the terms and technical conditions for ensuring the performance of the minimum attributable percentage of winnings referred to in paragraph 1 in order to ensure its correct, statistically impartial and accurate achievement, as well as any other relevant matter for the application of this paragraph and paragraph 1.

3. Jackpots with gaming machines between more than one certified premises of the licensee are permitted by decision of the Minister of Finance, following a recommendation of the N.E.E.P.

4. Winnings from gambling through a slot machine are
are directly attributed to the player.

5. Winnings from internet gambling are deposited into an account held by the player at a credit or payment institution, in accordance with the provisions set out in the Regulation on the Conduct and Control of Gambling. The amount of the fee that licence holders must hold in a credit or payment institution legally established and operating in Greece shall be determined by decision of the National Gaming Authority. The amount of the fee shall take into account the type and scope of the licence.

Article 32
Terms of participation of players

1. Participation in games of chance is allowed only to natural persons who have reached the twenty-first year of age, provided that they have been previously validated by informing the P.S.E.E.E., by any appropriate electronic or other means, as defined by decision of the E.E.E.P.

2. The minimum amount to participate in slot machines is ten cents (0.10) of the euro and the maximum is two (2) euros. These amounts may be adjusted by decision of the NECP. Gaming machines may only be operated by inserting coins or banknotes, by reinvesting winning units or by using a prepaid card in such a way as to ensure the identification of the player.

3. It is prohibited to conduct any form of gambling on credit, as well as to provide a discount on the cost of participation.

4. Games of chance in which the maximum amount that a player can lose for a single entry is higher than the amount of money he/she can lose in each game are prohibited.

5. The holder of a gaming licence, its staff of any kind, the members of its management body, anyone who operates and runs a gaming establishment and its staff are prohibited from participating in games of chance conducted by them. The members and staff of the Hellenic Gaming Authority shall not participate in gambling activities.

6. It is prohibited for any player to participate in gambling through surrogate natural or legal persons.

Article 33
Player Protection and Individual Player Card

1. Minors, those aged 18-21 years and those who are excluded are not allowed access to places where gambling is taking place.

2. Minors are allowed to play technical-emotional games, suitable for their age, in accordance with a certification by the E.E.E.P.

Gambling machines on which minors are allowed to play must be placed in separate areas and supervised by a responsible person.
transit, as defined in paragraph 4 of Article 42.

3. Licence holders, operators and operators of gambling establishments, operators and employees of gambling establishments, as well as those who exercise permanent or temporary supervision of the premises where gambling machines operate, shall be obliged to prohibit the persons referred to in paragraph 1 from entering and remaining in those premises. They shall also be required to post signs inside and outside the premises prohibiting such persons from entering.

4. Participation in games of chance conducted by gaming machines or via the internet requires the issuance of an individual player's card, in order to identify details such as age, Tax Identification Number (TIN) and to ensure that the player's own restrictions are respected.

5. The individual player card may be issued by the holders of the licences, in accordance with the procedure and conditions laid down by a decision of the E.E.E.P..

Article 34
Notification to the Personal Data Protection Authority - Confidentiality - Duty of Confidentiality

1. The Hellenic Data Protection Authority shall notify the Hellenic Data Protection Authority of the establishment and operation of a file or the commencement of processing in relation to all the work it performs, pursuant to Article 6 of Law no. 2472/1997 (A΄ 50).

The President of the Hellenic Republic is designated as the "Controller", pursuant to Article 2(g) of Law No. 2472/1997, for the keeping and processing of data.

2. All licence holders, operators and operators of technical - entertainment and gambling activities, owners, operators and operators of technical - entertainment and gambling activities have an obligation to notify the Personal Data Protection Authority.

or operators, where they keep records of personal data.

3. The N.E.E.P., the holders of the licence and all operators and operators of games of chance are prohibited from making public any of the information referred to in the previous article. All of the above shall take appropriate precautionary measures to ensure that players cannot be identified by technical or other means that could reasonably be used by third parties. If the confidentiality of data and/or the obligation of confidentiality is breached,
in addition to the criminal sanctions provided for in Articles 252, 253, 370B, 370C of the Criminal Code and Article 4 of Law No. 2392/1996 (A 60), the administrative penalties set out in Article 51 shall also be imposed.

4. The data on players held by the NECP or transmitted to it by the holders of the licences, or by the operators and operators of games of chance, are used exclusively for the purpose of auditing and monitoring the
purposes, such as, in particular, limiting access to the
the matching of players with actual natural persons, the cross-checking of tax liabilities arising from winnings. Only staff employed for this purpose, appointed by an act of the NRA and responsible for complying with the obligations laid down in this Act, as well as staff of the tax or law enforcement authorities, have an exclusive right of access.

5. Staff of all categories serving in the N.E.E.P., as well as in the bodies conducting games, with any employment relationship, as well as natural persons who gain access to player data in any way, are bound by confidentiality and the obligation of secrecy. Any use of such data by the persons referred to in the previous subparagraph shall be prohibited, even after the termination of their duties.

Article 35
Commercial communication

1. Commercial communications relating to games are subject to restrictions. The persons prohibited from gambling must be listed, as must the gambling helplines and support services for gambling rehabilitation.

2. Commercial communication, directly or indirectly, for any entity regarding the provision of credit to players for participation in games of chance is prohibited.

3. The content of any commercial communications must be in accordance with the principles established by the Regulations for the Conduct and Control of Games and in any event in accordance with the provisions of paragraph 4 of Article 29.

4. Until the adoption of the Code of Conduct and Control of Games of Chance, commercial communication for games of chance is prohibited, with the exception of games conducted under a licence issued by the Hellenic Republic.

Article 36
Mandatory marking

1. Obvious inscriptions regarding the type and accessibility of the games, posted on the website and displayed on the screens of the machines. Premises managers who fail to ensure compliance with the provisions on the protection of persons prohibited from gambling shall be subject to administrative and criminal penalties in accordance with Articles 51 and 52.

2. A legal operating mark shall be affixed to each gaming machine. The type and content of this special mark, its printing and distribution, as well as any other necessary relevant details, shall be determined by the Regulation on the Conduct and Control of Games of Chance.

3. In the shops and on the screens conducting play-
It is compulsory to include all information on addiction treatment services and support for gambling rehabilitation. The above mandatory information may be specified in the Gaming Regulations.

Article 37
Programme form for the conduct of games

1. For each game of chance, the licensee issues and circulates a special form, in printed or electronic form, called the "Programme Form".

2. On each Programme Form and for each of the forms of game included in it, the form of the game, its individual or group nature, the percentage of winnings attributed and other useful information, as defined in the Regulation on the Conduct and Control of Games, must be indicated.

3. The Programme Form is available in a prominent place in the stores, on the entrance page of the inter-
the gaming website and generally made available and informed to the player by any appropriate means.

Article 38
Technical - recreational games

1. The conduct of all forms of technical - recreational games is free, provided that the legal requirements are met.

2. The E.E.E.P. certifies the purely technical - psychological character of the games proposed for sale in shops with gaming machines. Players participate in the game through gaming machines which have an individual built-in special, unencrypted tax mechanism for the automatic recording and issuing of receipts.

3. For the operation of technical - recreational games with gaming machines, a licence is issued by the E.E.E.P. in the context of the exercise of the professional activity. The holders of licences for the operation of amusement and technical games are sole proprietorships or legal entities in the form of partnerships or limited companies, which are taxed in accordance with the general provisions of Law No. 2238/1994 (A´ 151). Legal entities of a non-profit-making nature are not permitted to grant licences for the operation of technical and recreational games with gaming machines.

4. The natural persons who administer or manage them must not have been convicted of a criminal offence or sentenced to any penalty for theft, embezzlement, fraud, dishonesty, accepting and disposing of goods or services.

the proceeds of crime, extortion, forgery, active or passive bribery, dangerous or grievous bodily harm, concealment of a crime, currency crime, common dangerous crime, crime against personal freedom, crime against sexual freedom, crime of economic exploitation of sexual life, as well as crimes provided for in the legislation on drugs, weapons, explosives and tax evasion.

Article 39
Gambling licensing

1. In the Greek territory 35,000 gaming machines are allowed to operate.

2. By decision of the Minister of Finance, a licence is granted to OPAP S.A. in accordance with the provisions of article 27 of Law no. 2843/2000 (A' 219) for the entire
of 35,000 gaming machines. Of the above, the 16,500 gaming machines shall be installed and operated by OPAP S.A. through its agencies and the remaining 18,500 gaming machines shall be installed in pure premises, in accordance with the conditions set out in Articles 42 and 43, and operated by concessionaires to whom OPAP S.A. grants the right to install and operate them, as defined in paragraph 6.

Concessionaires assume the entire operational risk of the operation and may install the gaming machines in licensed third-party premises. Concessionaires shall choose the
the gaming machines they will use, and the games they will offer. The technical specifications of which must ensure, in all cases, that they are electronically monitored by OPAP SA, the E.E.E.P. and the Ministry of Finance. Concessionaires may determine their commercial policy subject to the restrictions imposed by law on advertising for games of chance.

3. The licence shall be granted on payment of a fee determined in accordance with the procedure referred to in point (a) of paragraph 1. 9 of Article 27 of Law No. 2843/2000.

The fee for gaming machines installed by OPAP S.A. and operated through its agencies is paid immediately upon the granting of the licence. The manner, timing and conditions of payment by OPAP S.A. of the fee for gaming machines installed and operated by concessionaires, as provided for in paragraph 6, shall be laid down in the licence.

4. The authorisation shall be valid for a period of ten years, starting twelve months after its issue.

5. At least one year before the expiry of the licence, the PPA S.A. may, by application to the EEPC, request its extension for an equal or shorter period of time, under the same conditions but at a new price. The procedure for determining the new price shall be laid down by decision of the Minister of Finance.

6. The licence is personal and non-transferable. OPAP S.A. shall grant the right to install and operate 18 500 gaming machines to four to ten concessionaires for consideration, following a public international bidding procedure, the terms of which shall be approved by the
The consideration is paid to OPAP S.A. upon conclusion of the concession agreement for the entire duration of the concession. OPAP SA remains the holder of the concession and continues to be subject to the obligations arising from it.

7. A person to whom the right to operate gaming machines within the meaning of the preceding paragraph has been granted shall be prohibited from further granting, with or without consideration, that right.

Article 40
Conditions for licence holders

1. OPAP S.A. and those to whom the right to install and operate gaming machines has been granted are obliged to comply with the legal and financial obligations of this law throughout the term of the licence. OPAP S.A. shall be obliged to put into operation the gaming machines it operates through its agencies, in accordance with paragraph 2 of Article 39, within twelve months of the granting of the licence. After the expiry of that period, the number of non-operational gaming machines shall be deducted, without prejudice to the State, from the number for which the licence has been granted.

Those to whom the right of establishment and operation has been granted, in accordance with paragraph 6 of Article 39, shall operate the gaming machines within a time limit specified in the contract with OPAP S.A. and in any event within twenty-four months of the date of the grant of the licence to OPAP S.A. After the expiry of the twenty-four months, the number of gaming machines licensed in accordance with the procedure referred to in paragraph 6 but not operating shall be deducted, without prejudice to OPAP S.A, from the number of gaming machines corresponding to the right of establishment and operation. OPAP S.A. may install and operate the non-operational gaming machines referred to in the previous subparagraph through its agencies or grant the right to install and operate them to third parties following a public international tender, the terms of which shall be approved by the National Gaming Authority.

2. Any disposal of shares in OPAP S.A. or of a concession of the right to install and operate gaming machines equal to or exceeding 2% of the share capital shall be notified to the Hellenic Gaming Authority within a period of fifteen (15) days from the date of its disposal. If the transaction is a lifetime transaction that may lead to a direct or indirect change of control of the company, the prior approval of the NEP is required, without which the transaction is invalid.

3. The same notification obligation to the Hellenic Republic exists when the transfer of the shares occurred due to inheritance.

4. Those to whom the right of establishment and operation has been granted in accordance with Article 39(6) may not be affiliated companies.

Article 41
Specifications of gaming machines

1. The specifications of gaming machines are defined by a decision of the NECP, with the aim of ensuring their smooth, safe and lawful operation and monitoring.

2. Establishments installing and operating such gaming machines shall be required to obtain a type A, B, C, D, E or F certification as defined in Article 43.

3. Each game played with gaming machines must display an electronic indication of the game's approval number by the NECP before the payment instrument is inserted.

Article 42
Certification of shops

1. In order to conduct technical - recreational or gambling games with gaming machines, a certification of the establishment is required, which is issued by the E.E.E.P. upon application by the holders of gaming licences or those who operate games with gaming machines, in accordance with the terms of this law. The Regulation on the Conduct and Control of Games of Chance sets out the documents required in order to obtain certification of establishments operating technical, recreational or gaming machines, including, inter alia, information on the location of the machines, the number of machines per establishment, the type of games played and the amount of the deposit.

2. The installation, operation and conduct, in the context of the exercise of a professional activity, of technical - recreational games in pure or mixed premises, while games with gaming machines are permitted only in pure premises.

α) "Pure gaming premises" is a premises where the conduct of either technical - recreational or gambling games is exclusively permitted,
in accordance with the provisions of the planning legislation.

OPAP S.A.'s agencies are considered pure premises for the establishment of gambling, provided that they meet the terms and conditions set out in the Code for the Conduct and Control of Gambling.

(b) "Mixed venue" for games with play-
machines is a shop where the conduct of exclusively technical - recreational games with gaming machines is permitted by way of exception, provided that the number of gaming machines for the conduct of games of chance does not exceed three (3).

3. For the granting of each type of certification and for its maintenance in force, the person operating the premises pays an annual fee for the operation of the establishment. The amount of this fee shall be fixed by decision of the NECP, in accordance with a relevant economic study based on appropriate data for its determination.

4. For each establishment, an operator shall be designated
The gaming operator shall be jointly and severally liable with the holder of the gaming licence or the operator for compliance with the provisions of this Act. The operator must be a natural person aged between 25 and 60, a permanent resident of Greece and must meet the following requirements:

α) has the nationality of a Member State of the European Union.

b) Has not been finally convicted of a felony or sentenced to any penalty for theft, embezzlement, fraud, dishonesty, receiving and disposing of the proceeds of crime, embezzlement, forgery, active or passive bribery, dangerous or grievous bodily harm, concealment of a crime, currency crime, common dangerous crime, crime against personal freedom, crime against sexual freedom, crime against sexual freedom, crime of economic exploitation of sexual life, as well as for crimes provided for in the legislation on drugs, weapons, explosives and tax evasion.

c) He/she holds at least a secondary school leaving certificate or its equivalent and has fulfilled his/her military obligations or is not subject to military service or has been legally exempted from them.

d) He/she knows the Greek language.

5. In all stores:

α) It is prohibited to install or operate uncertified games and gaming machines.

b) A minimum of 3 square meters of clean space per gaming machine is required.

c) A legal operation sign with the number and type of certification of the shop must be displayed in a prominent place on the frontage.

d) The installation of automatic teller machines (ATMs) is prohibited.

Article 43
Categories of shop certification

The certification of gaming establishments with gaming machines is divided into the following categories:

α) Type A certification for technical and recreational gambling establishments in pure premises, issued by the H.E.E.P., as defined in the Regulation on the Conduct and Control of Gambling.

The machines can be placed in pure areas up to thirty per store. The store may not be internally connected to another. There is a separate area for minors in establishments with technical and recreational games.

b) Type B certification for gambling establishments in pure premises, issued by the Hellenic Gaming Commission, as defined in the Regulation on the Conduct and Control of Gambling.

The machines can be placed in pure areas and up to twenty-five machines per room. The shop may not be linked internally to another. Type B certification shall not be granted to establishments located at a distance of five kilometres or less, measured in a straight line, from existing establishments.

c) Type C certification for establishments conducting exclusively technical - recreational games in mixed venues, issued by the E.E.E.P., as defined in the Regulation on the Conduct and Control of Games.

d) For the installation of gaming machines excluding technical - recreational games on seagoing vessels conducting domestic voyages, a type D certification issued by the E.E.E.P., as defined in the Regulation on the Conduct and Control of Games of Chance, is required.

e) For the installation of gaming machines on seagoing vessels operating on international voyages, the issuance of a type E certification, issued by the E.E.E.P., as defined in the Regulation on the Conduct and Control of Games of Chance, is required.

f) For the installation of up to three gaming machines in OPAP S.A.'s agencies, the agency's type F certification issued by the E.E.E.P., as defined in the Regulation on the Conduct and Control of Gaming, is required.

Article 44
Certification of games and gaming machines

1. For each technical - recreational game that is to be installed or played on a gaming machine, certification by the E.E.E.P. is required. The application for certification of each type of technical and recreational game must be accompanied by a file containing information concerning, in particular, the game, its trade name, its nature, its description, an original sample of the game on an appropriate high quality medium, the age range of the players, any existing certification and a fee. The documents in the file, the duration of the examination and the amount of the fee are laid down in the Regulations on the Conduct and Control of Games of Chance or in a regulatory decision of the NECP.

Technical - recreational games for which certification has already been issued by other national authorities, recognised international or European organisations or certification bodies with which the E.E.E.P. has signed a recognition agreement are considered to be certified. The CEIOPS shall adopt a decision containing the relevant list and the criteria for inclusion in it, which shall be published on its website.

2. Each game of chance to be installed or played on a gaming machine requires certification by the NECP. The application for certification of each type of game of chance must be accompanied by an envelope containing, among other things, information concerning, in particular, the game, its trade name, its character, its description, a specimen of the game on an appropriate digital medium and a fee. The documents in the file, the duration of the examination and the amount of the fee are laid down in the Regulations on the Conduct and Control of Games or in a regulatory decision of the NECP.

3. The N.E.E.P. may issue a "Special licence for the trial operation of new games on the market" for a period of up to 2 months, which may be carried out in specific establishments not exceeding 4 in total in the Territory. This special licence shall also lay down other details necessary for the implementation of the trial operation, such as a specific reference to the trial nature of the game.

4. For gaming machines to be installed via where technical, recreational or games of chance are carried out, certification by the NECP is required. This requires an application with details of the gaming machine, in particular its type, description, method of operation and a fee. The supporting documents in the file, the duration of the examination and the amount of the fee are laid down in the Regulation on the Conduct and Control of Games of Chance or in a regulatory decision of the NECP.

Article 45
Internet gambling licensing arrangements - Licensing procedure

1. The conduct of gambling via the internet in the Greek territory is the exclusive jurisdiction of the State, which operates through specially licensed providers.

2. The NECP shall determine the conditions required for the the operating conditions and the technical characteristics of the servers and software of the gaming machines for holders of a licence to operate games of chance via the Internet, in order to ensure compliance with all the provisions relating to the protection of players and the public interest.

3. By decision of the Minister of Finance, licences for the operation of games of chance via the internet are issued. The licences are granted following an international an invitation to tender.

4. If not all the licences that have been awarded have been awarded, the licences that have not been awarded shall be re-advertised by decision of the Minister for Economic Affairs at least one year after the award.

5. The internet gaming licence is valid for five (5) years from the date of award and includes conditions under which the activity for which it is issued is carried out.

6. At least one year before the expiry of the current licence, the contractor may apply to the NEEP for an extension of the licence for an equal or shorter period, under the same conditions but at a new price. The renewal of the licence shall be subject to the condition that the terms of the licence are properly fulfilled and that a reasonable price is proposed. The procedure for determining the new price shall be laid down by decision of the Minister for Finance.

7. Licences in excess of those advertised in accordance with paragraph 3 may not be advertised until five years have elapsed since the publication of this Law.

8. Each contractor may not receive more than one licence. Licences are personal and non-transferable. It is prohibited to lease or share the licence with third parties in any way.

Article 46
Conditions for participation in the competition

1. Participation in the international competition for the award of the

The granting of a licence to operate games of chance via the network is permitted to capital companies with a paid-up capital of at least EUR 200,000. The members of the Board of Directors or the partners must not have been convicted by final judgment of a felony or any other offence of theft, embezzlement, fraud, dishonesty, receiving and disposing of the proceeds of crime, embezzlement, forgery, active or passive bribery, dangerous or serious bodily injury, concealment of a crime, coin crime, common dangerous crime, crime against personal freedom, crime against sexual freedom, crime against sexual exploitation of sexual life, as well as for crimes provided for in the legislation on drugs, weapons, explosives and tax evasion.

2. Participation in the international competition for the granting of a licence requires the deposit of a letter of guarantee of 100,000 euros from a credit institution legally established and operating in Greece or in another Member State of the European Union.

3. The notice shall include at least the following will:

(a) the number of licences to be advertised,

(b) the time limit within which interested parties may request the relevant documents from the competent institution of the con- mediation,

(c) the body responsible for opening the tenders, the date and place of the opening of the tenders
The Commission shall inform the Member States of the date of the hearing and the persons entitled to be present,

d) the type, rates, currency and time of lodging of tendering guarantees, as well as
and any other security that may be requested,

(e) the information and supporting documents showing that the minimum financial and technical conditions laid down in the notice have been met,

(f) the time limit for receipt of tenders and the address to which they must be delivered,

(g) the period of validity of tenders,

(h) the mandatory conditions, deviation from which entails rejection of the tender,

(i) the selection criteria relating to the personal qualification of the
The list of the candidates' circumstances that lead to their exclusion and the information required to prove that they do not fall within the situations leading to exclusion,

(j) the minimum starting price of the tendering procedure,

(k) the draft of the licence to be granted; and

l) any other details necessary for the conduct of the tender procedure.

Article 47
Obligations of licence holders

1. The holders of the licences are legal entities with a registered office or permanent establishment in Greece and are taxed in accordance with the general provisions of Law No. 2238/1994, as applicable at any given time. The persons exercising the administration and management of the company must not have been convicted by final judgment of a felony or any other offence of theft, embezzlement, fraud, embezzlement, receiving and disposing of the proceeds of crime, expropriation, fraud, receiving and disposing of the proceeds of crime, receiving and disposing of the proceeds of crime, receiving and disposing of the proceeds of crime, receiving and disposing of the proceeds of crime, receiving and disposing of the proceeds of crime, receiving and disposing of the bribery, forgery, active or passive bribery, dangerous or grievous bodily harm, concealment of a crime, currency crime, common dangerous crime, crime against personal liberty, crime against sexual freedom, crime against sexual freedom, crime of economic exploitation of sexual life, as well as for a crime provided for in the legislation on drugs, weapons, explosives and tax evasion.

2. Licence holders shall be prohibited from being affiliated with
companies.

3. Any disposal of living shares of a company holding a licence to operate gaming machines equal to or greater than 2% of its share capital or share capital shall be notified to the National Gaming Board within 15 days of its realisation. Without prejudice to paragraph 2 of this Article, where such a disposal may lead directly or indirectly to a change of control of the company, the prior approval of the NECP shall be required, without which the disposal shall be null and void.

4. The same notification obligation to the Hellenic Republic exists when the transfer of shares or company units is due to succession.

5. The Regulation on the Conduct and Control of Gambling regulates the procedure and conditions for issuing, extending and revoking licences for the conduct of online gambling, the conditions that must be contained in such licences, the procedure for the imposition of sanctions and any other relevant issue relating to the issuance of licences and the obligations of the shareholders of the companies holding the licence.

6. The following shall be paid for the granting of
the licence: a) the licence fee,
(b) an advance payment of an amount against the
participation of the
The Commission shall, in accordance with paragraph 5 of Article 50, make a declaration of compliance with Article 50.

7. The websites on which internet gambling is conducted are required to have a name ending in .gr.

8. The licence holder is required to store in a hardware device located in Greece the data relating to the conduct of internet gambling, as well as the data exchanged between the player, the licence holder, the internet service provider and financial institutions in relation to these games. The data shall be stored on secure media which allow the accurate reproduction of the stored data by the NCP for a period of at least ten (10) years. A longer period may be specified in the Regulation on the Conduct and Control of Games of Chance.

9. With the Regulation on the Conduct and Control of Children's
This Regulation lays down the minimum content of the home page of internet gambling websites.

10. Licensees are required to have and comply with the legal and financial obligations of this law throughout the term of the license.

11. The letter of guarantee is forfeited if the conditions of the licences are not complied with, if the winnings are not paid to the players immediately, as well as in all cases specified in this law, in the Regulation on the Conduct and Control of Gaming and in the terms of the licence.

12. The letter of guarantee shall be returned to the licence holder one year after the expiry of the licence and provided that there is no reason for partial or total forfeiture.

Article 48
Obligations - Prohibitions - Player details

1. Betting of any type on financial instruments traded on a regulated market operating in Greece is prohibited. This prohibition does not apply to the financial instruments provided for in Article 5 of Law No. 3606/2007 (A´ 195).

2. The person who operates gambling websites must also operate these websites.

3. The creation and operation of websites by non-licensees is prohibited.

4. The operation of betting exchanges is prohibited.
it's burped.

5. The conduct of games of chance in the Greek Territory through other audiovisual and electromagnetic media is permitted only after the granting of a special licence issued by the E.E.E.P.

6. Licensees are prohibited from allowing participation in the games of chance offered through their websites to natural persons under the age of twenty-one and to unregistered users. Before creating a player account for participation in any online gaming, the player shall enter into a contract of membership of the game.

With the Regulation on the Conduct and Control of Gambling
the method of certification of the age of the players and the specific content of the membership contract.

Article 49
Money transfers

1. Payments of participation amounts and winnings resulting from participation in online gambling must be made through credit institutions or payment institutions legally established and operating in Greece. The account number of the licence holders shall be assigned a special code, which shall be communicated to the National Gaming Authority under their responsibility. Each transaction involving Internet gambling shall be recorded separately under the responsibility of the credit institutions or payment institutions concerned.

2. The licensee maintains a single account and a separate player account at a credit institution or payment institution legally established and operating in Greece. The amounts deposited in the players' account must be at least equal to the total amount credited to the players' online accounts. If the amount deposited in the players' account is in deficit in relation to the total amount credited to the players' online accounts held by the cardholder, the cardholder shall be entitled to receive a refund of the amount deposited in the players' account.

licence, the licence holder is obliged to make up the shortfall with his own funds within three (3) days.

3. The payment of the price for participation in a random game via the internet is obligatory to a licensed licensee, without the mediation of a third party, except for credit institutions or payment institutions legally established and operating in Greece, in a manner that ensures the identification of the player, as specified in particular in the Regulation on the Conduct and Control of Games.

4. Credit institutions or payment institutions legally established and operating in Greece are prohibited from making payments of participation and winnings resulting from participation in games of chance to accounts held by illegal gambling providers via the internet, as listed in the relevant black list maintained by the European Commission.A credit or payment institution which contravenes the provision of this paragraph shall be subject to a fine of
a fine equal to ten times the amount unlawfully moved, subject to a minimum of five hundred (500) euros.

Article 50
Fees - Fees - Public participation in revenue - Taxes

1. For the issue and renewal of the terms of the licence to operate technical and recreational games with gaming machines and for the operation of technical and recreational gaming machines, the following shall be paid:

(a) a one-off fee payable in advance for the issue or renewal of the conditions of the licence for the operation of technical and recreational games, depending on the number of gaming machines and the population of the place where they are installed,

(b) an annual fee payable in advance for the operation of technical and recreational games with slot machines, depending on the number of slot machines and the number of people in the place where they are installed.

2. For the issuance and renewal of a licence to conduct games of chance with gaming machines or via the internet, as well as for the operation of such gaming machines, the following shall be paid:

(a) a fee for participation in the licensing competition, in accordance with Articles 39 and 46,

(b) the price for the granting of the authorisation, as determined in the tendering procedure in accordance with Articles 39 and 46,

c) in the case of renewal of the licence, an amount in return for the State's share of the proceeds of gambling, in accordance with paragraph 5 of this article.

3. For the certification of games, amusement machines and establishments in which technical - recreational or gambling games with amusement machines are conducted, the following shall be paid:

a) a fee upon submission of the application, in accordance with
Articles 42(1) and (3) and 44(1)
up to 4,

(b) a one-off fee for the certification of a game, gaming machine and establishment in accordance with Articles 42(1) and (3) and 44(1) to (4).

4. For the registration and maintenance of manufacturers, technicians and importers of games and gaming machines in the registers of the NECP, the following shall be paid:

a) a fee upon submission of the application, in accordance with

in accordance with Article 29(3),

(b) an annual fee payable in advance for the maintenance of the registration in accordance with Article 29(3).

5. For all games of chance, the Greek State's participation in the revenue is set at thirty per cent (30%) of the gross profit on the amounts derived from the exploitation of the licensee's activity.

This revenue shall be paid to the State each quarter and in any case not later than 16 January, 16 April, 16 July and 16 October of each year for the previous calendar quarter. The licence holder, if he has granted the right of exploitation, shall be jointly and severally liable with the operator for the payment of the contribution referred to in the first subparagraph.

6. A joint decision by the Ministers of Finance, Tourism and Tourism and the Minister responsible for the matter determines a portion of these revenues of the Greek State, amounting to at least 20%, which is earmarked for social policies, such as the support of policy measures for persons with disabilities, the fight against unemployment, the rehabilitation of gambling and other forms of addiction, sport, culture, and for the local authorities of the first and second degree in relation to the above policies and the procedural measures provided for

in point (k) of Article 28(3),

and any other relevant matter.

7. The amounts paid in accordance with the provisions of paragraphs 1 to 6 of this article shall be considered an expense of the enterprise and shall be deductible from the gross income of enterprises in cases where their net income is determined on an accounting basis, or from the total profits of enterprises in cases where their net income is determined off-balance sheet, in accordance with the provisions of Law No. 2238/1994. The above amounts shall not be offset against other taxes or other charges and shall not be refunded.

8. Profits arising from the operation of games of chance regulated in accordance with paragraph 1 of Article 26 shall be taxed in accordance with the general income tax provisions.

General management expenses and various other organisational and operating expenses of a foreign company that has a permanent establishment in Greece and is a holder of a licence under this law, which are incurred from the head office of the company located in the foreign country, are not taken into account for the purpose of determining the net profit arising in Greece from the permanent establishment of the foreign company.

9. Players' winnings from gambling conducted in Greece, whether by means of gambling machines or via the Internet, are subject to tax, calculated at a rate of ten per cent (10%), in accordance with the provisions of paragraphs 2, 3 and 4.

Article 58, paragraph 1 of Article 91 and Articles 92 to 97 of the Code on the Taxation of Inheritances, Gifts, Parental Benefits and Lottery Winnings, which was ratified by Law No. 2961/2001 (A´ 266). This tax is withheld and paid monthly to the State by the holders of the licences.

10. A decision of the Minister of Finance, issued on the basis of a recommendation from the E.E.P.P., shall determine the amounts of the fees, charges and contributions, as well as the time, the payment procedure, the collection bodies and any other relevant matter for the application of the preceding paragraphs, in accordance with a relevant financial study based on appropriate data, which shall be based on the following reflect the cost of the procedures required for this purpose.

11. A decision of the Minister of Finance, which is issued on the recommendation of the N.E.E.P., defines all the documents, mechanical or electronic means, for the certification of all types of public revenue, in addition to those

of the general provisions.

12. Companies providing betting and gambling services via the internet that are legally established in member states of the European Union and the European Economic Area and hold a legal licence to operate and provide such services, may continue to provide services during the transitional period until the application of the provisions of this Act governing Internet betting and the granting of the relevant licences only if they are immediately and voluntarily subject to the tax regime of Articles 45 to 50 of this Act, with retroactive effect under Article 78(1)(b) of this Act. 2 of the Constitution. All relevant details shall be determined by decision of the Minister of Finance. The application of this paragraph is without prejudice to the relevant exclusionary jurisdiction of the Greek State, in accordance with the provisions of this Law, and does not prejudge the granting of authorisation under Article 45.

Article 51
Administrative sanctions

1. If the provisions of this Law or the regulatory decisions issued under its authority or the terms of the permits are violated, the NECP shall, by decision:

a) impose a lump sum fine of between 1.000 and EUR 2,000,000 or a percentage of the gross receipts, per infringement or per gaming machine, depending on the gravity and frequency of the infringement, or

(b) suspend the licence for up to 3 months or withdraw it permanently, depending on the seriousness and frequency of the infringement.

An appeal, as a dispute on the merits, against a decision of the CEEP shall be brought before the ordinary administrative courts in accordance with the general provisions.

The Regulation on the Conduct and Control of Games of Chance defines the cases in which the fine is imposed per violation or per game machine and specifies the administrative sanctions imposed.

of this paragraph by infringement or categories of infringements and all details necessary for the implementation of this paragraph.

2. If it is established that games are being played without the licence provided for by the provisions of this Act, or without the prior appropriate certification of the establishment, the control bodies, irrespective of the administrative sanctions provided for in this Act and in the Regulation on the Conduct and Control of Games, shall immediately seal the gaming establishment.

3. Anyone who conducts gambling without using and checking the individual player cards of the participants is punished with a fine of five thousand (5,000) euros up to seven thousand (7,000) euros per established violation. The frequent and frequent failure to require a player card may result in the suspension of the licence, up to and including its permanent revocation, as well as in the temporary or permanent closure of the establishment.

4. Those who breach the obligations provided for in paragraph 5 of Article 32 shall be punished by a fine of between one thousand (1,000) and two thousand (2,000) euros per infringement established.

5. Internet service providers (ISPs) with their registered office or place of effective management or permanent establishment in Greece are prohibited from providing Internet services in accordance with the general provisions of Law no. 2238/1994, to allow access to illegal gambling providers via the Internet, as listed in the black list maintained by the E.E.P.P. The black list shall contain the following information
An internet service provider who fails to comply with this obligation shall be subject to a fine set out in the Regulation on the Conduct and Control of Gambling.

6. Any person who fails to comply with the obligations provided for in paragraph 2 of Article 49 shall be liable to a fine of one thousand (1,000) euros up to one thousand five hundred (1,500) euros per infringement established.

7. In the event that license holders do not install a technical infrastructure for the conduct of gaming with gaming machines or via the Internet, which is connected via Central Information Systems to the P.S.E.E.E., they are subject to a fine of between one hundred thousand (100,000) and five hundred thousand (100,000).
(500.000) euros, as well as temporary suspension of operation or permanent withdrawal of the licence, by the E.E.E.P.

8. With the Regulation on the Conduct and Control of Children's
The procedure and the bodies responsible for verifying the infringement, the procedure for checking, certifying infringements and imposing fines, the amount and the criteria for calculating fines, the procedure for collecting fines, and the procedure for collecting fines are laid down in the
the method of payment and the specific procedure for compulsory collection, in accordance with the provisions of the Public Revenue Code (C.E.R.C.), as well as any other relevant matter for the application of this Article.

Article 52
Criminal sanctions

1. Anyone who conducts gambling without having the required licence shall be punished with a minimum of three years' imprisonment and a fine of
100,000 to 200,000 euros per gaming machine or, in the case of games conducted via the Internet, a prison sentence and a fine of between two hundred thousand (200,000) and five hundred thousand (200,000) euros.
(500,000) EUR. If the game being played is lucky, the offence shall be punishable by a term of imprisonment of at least ten years.

2. Anyone who engages in commercial communication about games of chance organised or conducted without a licence, either as an advertiser or as an advertiser, is liable to a minimum of two years' imprisonment and a fine of between 100,000 and 200,000 euros.

3. Anyone who participates in a game of chance, which is organised without a licence from the Hellenic Republic, is liable to a prison sentence of up to three (3) months and a fine of between 5,000 and 20,000 euros.

4. Anyone who installs or operates technical - recreational games without the appropriate certification of either the game or the game machine or the place, shall be punished with a minimum of two years' imprisonment.
and a fine of between EUR 5,000 and EUR 50,000 per gaming machine.

5. Anyone who installs or operates games of chance with gaming machines without the appropriate certification of either the game, the gaming machine or the establishment is punishable by a minimum of three years' imprisonment and a fine of between 150,000 and 200,000 euros per gaming machine.

6. Anyone who allows access to gambling by persons referred to in paragraph 1 of Article 33 shall be punished by imprisonment for a minimum of three years and a fine of
100.000 to 200.000 euros.

7. Anyone who participates in gambling through a natural or legal person shall be punished with imprisonment of up to two (2) years and a fine of between 100,000 and
200,000 euros. The same penalties shall be imposed on the natural person who committed the offence and, if a legal person, on the persons identified as perpetrators with paragraph 11.

8. Anyone who, even if he or she holds a gaming licence, converts a technical - recreational gaming machine into a gaming machine, shall be punished with imprisonment of up to ten years and a fine of between 200,000 and
300,000 euros.

9. As of the publication of this law, credit institutions or payment institutions legally established and operating in Greece are prohibited from making payments of participation and winnings resulting from participation in games of chance to the accounts held with them by internet gambling providers who are not licensed in accordance with the provisions of this law. If the provision of the preceding subparagraph is violated, the persons referred to in paragraph 11 shall be punished with imprisonment of at least two years and a fine equal to ten times the amount illegally transacted and at least equal to one hundred thousand (100,000) euros per violation.

10. As of the entry into force of this law, Internet service providers (ISPs) with registered office or place of effective management or permanent establishment in Greece are prohibited from using the Internet in accordance with the general provisions of Law no. 2238/1994, to allow access to Internet gambling service providers who are not licensed in accordance with the provisions of this Act. If the provision of the preceding subparagraph is violated, the persons defined in paragraph 11 shall be punished by imprisonment of the

at least two years and a fine of between one hundred thousand (100,000) euros and five hundred thousand (500,000) euros per offence.

11. In the case of legal persons, the persons who commit the offences referred to in the preceding paragraphs are deemed to be the directors, appointed and co-opted advisers or the chairmen of the boards of directors or the general managers and directors or, in general, any person appointed either directly by law, by private will or by court order to take part in the administration or management of the legal person. In the absence of all of the above persons, the members of the boards of directors of such legal persons shall be deemed to be perpetrators, provided that they actually exercise, temporarily or permanently, one of the abovementioned functions.

12. Technical equipment of any kind and play- ing machines used for the commission of the offences referred to in this Article shall be confiscated and confiscated after the adoption of a final criminal judgment.

Article 53
Conduct of gambling by broadcasters

1. The conduct of any game of chance by television media, in which players participate either in person or by telephone participation or by participation via the internet or by television interaction, requires a special licence granted by the N.E.E.P., after the consent of the National Broadcasting Council (N.R.C.R.).

2. The licence shall include the conditions for the conduct of

of such games, which shall be determined on a case-by-case basis for each game or category of games authorised.

3. With the Regulation on the Conduct and Control of Children's

The specific conditions and any other relevant matters for the application of this Article shall be determined by the Commission.

Article 54
Final and transitional provisions

1. The E.E.E.P. exercises the powers of the Casino Supervision Directorate of the Ministry of Culture and Tourism and the other operating control bodies within one year of the appointment of its members. By decree of the Minister of Finance, this period may be extended in total or per body.

2. Until such time as the Directorate for Casino Supervision takes over the responsibilities of the E.E.E.P., the responsibilities of the

these continue to be exercised by the Casino Supervision Directorate.

3. Pending the assumption of the responsibilities of the other

In the event that the NECA does not operate control bodies, these powers will continue to be exercised by these bodies.

4. Within six months of the appointment of the members of the H.E.E.P., the technical - recreational games that are already being played with gaming machines without a licence from the Greek state and in violation of national legislation, receive all the required certifications and licences from this law. Otherwise, the penalties provided for in Articles 51 and 52 shall apply.

5. Pending the adoption of the Statute of the N.E.E.P., the Regulation on the Conduct and Control of Games and the Code of Conduct for Games, the matters governed by them shall be regulated by a decision of the NECP.

6. The members of the E.E.T.P. at the entry into force of this Law shall continue their term of office as members of the E.E.T.P. for four years from the date of their appointment.

7. The second subparagraph of point (a) of Article 1(a) 17 of Law no. 3229/2004 shall be replaced as follows:

"The games of chance, the control of which falls within the jurisdiction of the Commission are: the State Lotteries, the Racecourse, Scratch, Lotto, First, PROPO, Joker, as well as any game of chance already in operation or which has been put into operation until the entry into force of this subsection."

8. The provisions of this Law shall not affect the provisions of OPAP S.A. and O.D.I.E. S.A., subject to the provisions on the powers of the E.E.E.P. and the other provisions of this Law relating to them.

9. For the installation and operation of technical-recreational or gambling games with gaming machines in the premises of O.D.I.E. and through the network of O.D.I.E. S.A., according to case d´ of par. 1 of Article 2 of Act No. 598/1968, as well as via the Internet, compliance with the licensing, certification and operational requirements of this Act is required.

10. In the case of horse races and related betting, a percentage shall be added to the amount remaining after the distribution of the winnings to the players and the return of the State's participation in favour of the domestic horse racing operators, as defined in cases b, c and d of par. 1 of Article 5 of Act No. 598/1968 (A 256) and shall be attributed in accordance with paragraph 5 of Article 50.

11. The provisions of this law do not affect the provisions of Law no. 2206/1994 (A´ 62), as well as the other provisions on casinos, subject to the provisions on the competences of the E.E.E.P. and the provisions amended in accordance with this law.

12. The first subparagraph of paragraph 10 of Article 10 3 of Law no. 2206/1994 is amended as follows:

"The casino is open to persons who have reached the age of twenty-one years."

13. The provisions of this Act shall not affect the existing provisions on the allocation of funds to third parties from the profits of the supervised bodies and organisations for the conduct and operation of games of chance and betting.

14. Case (g) of paragraph 1 of Article 22 of the VAT Code, ratified by Law No. 2859/2000 (A' 248) shall be replaced by the following

"kz) state lotteries and games of chance and bets conducted by the companies O.P.A.P. S.A. and O.D.I.E. S.A., as well as games of chance conducted by means of gaming machines or via the internet, based on the relevant provisions of the law "Regulation of the gaming market",".

15. In Article 232 of the Code of Basic Planning Legislation (D 580, Article 3 of Decree 23.2/6.3.1987, D 166), the following indent 15 is added:

"15. Conduct of games of chance".

b) In Article 233 of the Basic Planning Code (Article 4 of Decree 23.2/6.3.1987), the following indent 20 shall be added to Article 233 of the Code of Basic Planning Legislation (Article 4 of Decree 23.2/6.3.1987):

"20. Conducting games of chance and technical games".

c) In article 237 of the Code of Basic Urban Planning Legislation (article 8 of decree 23.2/6.3.1987, article 6 par. 18a of Law No. 2160/1993, (A 118), the following paragraph 20 is added

"20. Conducting games of chance and technical games".

16. As of the entry into force of this Act, Articles 1, 2, 3, first and second subparagraphs, 4, 5, 6, 7(2), 8 and 9 of Act No. 3037/2002 (A´ 174).

17. Article 19 and paragraphs 2 and 3 of Article 19 23 of Law no. 3229/2004 are repealed.

Article 55

1. The General Directorate of Tax Controls (Article 2, case 2 of Decree 167/1996 - A 128) is reorganised and renamed the 'General Directorate of Tax Controls and Collection of Public Revenue', under the authority of the General Secretariat for Tax and Customs Matters, with responsibilities:

α) The strategic planning of audits, the preparation of operational programmes and the participation, in certain cases, in the conduct of audits and inspections, on the instructions of the Minister of Finance, in the field of direct taxation, VAT and other indirect taxes, in cooperation with other competent services, regional audit units and EU institutions.

b) The definition and application of criteria for risk analysis and performance measurement in direct and indirect tax matters and the extraction of statistics.

c) The preparation of operational plans for the collection of general revenues of the State Budget and arrears.

d) The drawing up of performance contracts with the tax control and enforcement services for the collection of overdue revenue, as well as an evaluation of the efficiency of these services, their employees and their supervisors.

e) Monitoring national legislation and the European Union directives, for the certification of

- voluntary and compulsory collection, recovery and disposition of public revenues, control of the correct application of the law by all the services involved and the recommendation for the adoption of measures to safeguard the interests of the State, as well as the monitoring of legislation on the collection of debts of special categories of debtors, such as bankrupt or liquidating companies.

f) The monitoring of the central and local accounting of the Public Revenue Offices, with regard to public revenues and informing the leadership of the Ministry, as well as the Budget Directorate, of any data not received by computer.

g) Taking measures that contribute to the voluntary compliance of taxpayers-debtors and taking measures for the training of officials responsible for the control and collection of revenues.

η) Recommending the adoption of decisions and circulars concerning the registration of taxpayers, natural and legal persons or other legal entities in the computerised system, the support of these procedures and the development of electronic control techniques.

ι) The recommendation for the issuance of decisions and circulars on issues relating to the criminal punishment of tax evasion offences, the monitoring of the administrative, arbitration and judicial resolution of tax cases, as well as the supervision, as the competent authority, of the persons liable, as defined in Article 5 of Law No. 3691/2008 (A´166).

ι) Recommending the adoption of decisions and circulars on matters relating to the collection of revenue, the suspension or extension of payment in exceptional cases, and the facilitation of partial payment of overdue revenue.

2. The General Directorate of Tax Audits and Public Revenue Collection shall be subordinate to the Audit Centres referred to in par. 1 of Article 3 of Law No. 2343/1995 and Article 23 of Law 23. 3259/2004, as well as the following Directorates, which are established by this Decree and structured in the following sections:

A. Operational Planning Directorate

α) Section A - Statistical analysis and performance measurement.

b) Section B - Training and monitoring of companies Residential projects.

c) Section C - Registration and monitoring of taxpayers.

d) Section D - Cross-checks and evaluation of analytical findings.

(e) Section E - Preparation of auditing standards.

B. Audit Directorate

α) Section A - Special operational actions of direct tax control.

b) Section B - Special operational actions for the control of VAT and other indirect taxes.

c) Section C - Special operational actions for the control of e-commerce and intra-group transactions.

d) Section D´- Special operational actions to control Greek residents for income of foreign origin and foreign residents for domestic income.

The competence of Department D - Administrative Cooperation and Exchange of Information - VIES (Article 7, paragraph 1b of Decree 249/1998) of the Directorate of Value Added Tax (VAT) of the General Directorate of Taxation, which is abolished and ceases to operate from the date of the entry into operation of Department B of the Directorate of Controls, is transferred to Department B.

Γ. Directorate for Collection Policy

α) Department A - Development and monitoring of the institutional framework for the voluntary collection of public revenues.

b) Section B´- Development and monitoring of the institutional framework for the forced collection of public revenues.

c) Section C - Debtors of special categories.

d) Section D - Revenue Accounting and monitoring of electronic receipts and refunds.

(e) Section E - Administrative support for the institutions and e the control and recovery committees.

By decision of the Minister of Finance, published in the Government Gazette, an office shall be established: a) of Section A, with the responsibility for the administration of the

(b) the office of Section B, which is responsible for the monitoring and assessment of overdue debts and (c) the office of Section D, which is responsible for the monitoring of electronic collections and electronic refunds of revenue and the correct return of revenue collected by entities other than the tax authorities.

D. Directorate for the Monitoring of Legal Enforcement and Recovery.

α) Section A - Monitoring of criminal tax and collection cases.

b) Section B - Monitoring the administrative, arbitration and judicial resolution of tax cases.

c) Section C - Monitoring of administrative and injunctive measures to combat tax evasion and the collection of public revenues.

(d) Section D - Evaluation of judicial decisions on control and recovery matters.

E. Tax Compliance Directorate.

α) Section A - Advisory services and awareness-raising for taxpayers - debtors.

b) Section B - Preventive and repressive evaluation of taxpayers, audited persons and debtors.

(c) Section C - Data processing and compliance measurement.

F. Operational Collection Unit, which is a special decentralised service, at the level of a Directorate, responsible for pursuing the collection of debts, anywhere in the territory, defined as being of a particularly significant amount, as the debts and debtors are defined and redefined by a decision of the Minister of Finance, published in the Government Gazette, as well as for taking targeted collection measures, in accordance with the applicable regulations. The Head of the Operational Unit has all the powers of the Head of the Tax Office to take enforcement or administrative or safeguard measures, irrespective of the Tax Office or Customs Office where the debts have been established.

The Operational Unit for Recovery is structured in four Departments:

α) Section A - Administration and legal support Support

b) Section B - Operational planning for the enforcement of large debts

c) Section C - Operational planning of debt collection debts of special categories of debtors

d) Section D - Operational planning of targeted enforcement actions on groups of debtors.

3. The General Directorate for Tax Controls and Revenue Collection, the Directorates, the Business Collection Unit and their Departments are headed by officials of the category of Tax Officers and their respective temporary positions, with the exception of Sections B - Development and monitoring of the legal framework for the forced collection of public revenue and C - Special categories of debtors of the Directorate for Collection Policy of the Directorate for the Monitoring of the Collection of Public Debts.

The Commission shall be responsible for the Legal Affairs of Control and Enforcement and its Departments, as well as Department A - Administration and Legal Support of the Operational Unit for Recovery, which shall be headed by tax officials, preferably with a degree in law and relevant experience.

4. The Directorate for the Collection of Public Revenue (Article 18 of Decree No 284/1988), the Directorate of the Registry (Article 1(1)(c) of Decree No 167/1996 - A΄128) and the Directorate of Control (Article 1(1)(b) and (3) of Decree No 167/1996, as in force with para. 8 του άρθρου 7 του π.δ. 249/1998 , το άρθρο 28 παρ. 4 of Law No. 3016 /2002, A 110 and Article 53 par. 2 of Law No. 3691/2008, (A 166) are abolished and cease to operate from the date of the entry into operation of the General Directorate for Tax Controls and Collection of Public Revenue, its Directorates and Departments.

5. α) By decisions of the Minister of Finance, which are published in the Government Gazette, the operation of an Audit Department or a Judicial Department or an Audit Office or a Judicial Office of the Tax Office may be abolished or suspended. and its powers may be transferred to and exercised by a Tax Office of the regional unit of the headquarters of the same prefecture, with the exception of the Prefectures of Attica and Thessaloniki, where a similar decision may designate more Tax Offices, to which the above responsibilities are transferred and exercised.

b) The responsibility for the monitoring and processing of all pending cases of the organisational units whose operation is suspended, as well as for the issuance of the relevant tax or fine acts and collection measures, shall be transferred to the host organisational units.

The Head of the organisational unit to which the responsibility is transferred becomes responsible for issuing the relevant acts of imputation, for the execution of the decisions and for the

The Commission shall be responsible for the settlement of disputes, the assessment and collection of taxes and other charges, and for taking all necessary measures for the collection of taxes and other charges against debtors and their assets.

c) The Departments "Judicial and Accounting", "Accounting and Judicial" and "Revenue and Judicial", as well as the Department "Control of the Book and Data Code" of the Tax Offices. The 'Accounting', 'Revenue' and 'Book and Data Code' departments of the Tax Administration Offices, whose responsibilities are transferred, are renamed 'Accounting', 'Revenue' and 'Book and Data Code' departments, respectively, and the 'Accounting - Judicial - Secretariat' offices of the Tax Administration Offices are renamed 'Accounting - Judicial - Secretariat'. The second-tier offices whose responsibilities are transferred shall be renamed 'Accounting - Registry' offices and shall operate under the new title from the date of suspension of operation, from which date the responsibilities shall be transferred in accordance with the above.

d) The Control Divisions, which are established after transfer of powers pursuant to the provisions of this paragraph shall be headed by officials in the category of senior officials in the Tax Section and the corresponding temporary staff, and the judicial sections resulting from the application of the same provisions shall be headed by officials in the category of senior officials in the Tax Section and the corresponding temporary staff, preferably with a law degree and equivalent experience.

6. α) The Public Financial Service for the Taxation of Industrial Joint Stock Companies (D.O.Y. F.A.B.E.) of Athens shall have overall responsibility for the large enterprises of the whole State, as defined or redefined by decisions of the Minister of Finance, published in the Government Gazette, by all the D.O.Y. and the Audit Centres, following their designation as large enterprises.

The Athens Tax Office of Taxes on Large Enterprises is renamed "Tax Office of Large Enterprises" and is structured into two Sub-Directorates, ten Departments, two of which are independent, and one Office, as follows:

aa) Audit Directorate

i. Section A - Tariff Practices and Sub- payment

ii. Section B - Audit of Financial Services

iii. Department C - Control of Industrial Enterprises

iv. Section D - Control of Commercial and Other Businesses

bb) Directorate of Taxation and Administrative Me-by

i. Section E - Tax Procedure

ii. Section F - Administrative Support and Computerisation

iii. Section G - Judicial and Legal Support

iv. Section H - Revenue

cc) The Head of the D.O.Y. shall be subject to the Head of the D.O.Y., upon request:

i. Operational Planning Department

ii. Taxpayer Relations and Advisory Services Department

iii. Management Office.

b) The responsibilities of the Large Enterprises D.O.Y. are allocated to its organisational units, as follows:

aa) Section A - Tariff Practices and Sub- payment and Sections B - Financial Services Control, C - Industrial Operations and D - Commercial and Other Operations

Responsibilities identical to the responsibilities of the Audit Departments of the D.O.Y. first class, in accordance with the provisions in force.

b) Section E - Tax Procedure Responsibilities identical to those of the Sections Income and Property Tax, Capital, Intermediate and Special Taxes, Income Tax and Real Estate Tax and the Register of the Tax Offices. Class A, in accordance with the provisions in force.

c) Section F - Administrative Support and Computerisation

Administrative and computer support of the D.O.Y. dd) Department G - Judicial and Legal Support

Responsibilities identical to those of the Department Judge of the D.O.Y. First Class, in accordance with the provisions in force and legal support of the D.O.Y..

(e) Section H - Revenue

Responsibilities identical to those of the departments "Revenue" and "Accounting" of the Tax Administration. First Class, in accordance with the provisions in force.

f) Operational Planning Department Operational planning of the controls and control of the collection of overdue debts.

g) Taxpayer Relations and Advisory Services Department

Monitoring the tax compliance of taxpayers with particularly significant tax debts, providing them with advisory services, creating and maintaining the general tax image of the company.

hh) Management Office

Responsibilities identical to those of the Office of the same name of the D.O.Y. First Class Office, in accordance with the provisions in force.

(c) The existing, at the start of the operation of the "Large Enterprises" pending cases of the Tax Offices and the Audit Centres, as well as pending cases of future large enterprises, are completed by the Large Enterprises Tax Office, to which their responsibilities are transferred, together with the relevant file. The Large Enterprises Directorate also represents the tax authority in the courts in these cases.

Decisions of the Minister of Finance, which shall be published in the Government Gazette, shall determine the procedure and method of transfer of cases and any other matter necessary for the application of this paragraph.

d) The Large Enterprises Tax Office, its Subdivisions, Departments and Autonomous Departments are headed by employees, category PE, of the Tax Officer branch or the corresponding temporary branches, with the exception of the "Judicial and Legal Support" Department, which is headed by an employee, category PE, of the Tax Officer branch and the corresponding temporary branches, preferably with a degree in law and corresponding experience.

7. The Athens Tax Office of Public Commercial Companies (C.T.O.C.) is renamed the Athens Tax Office of Public Companies (C.T.O.C.) and its jurisdiction includes the enterprises under the jurisdiction of the Athens Tax Office of Public Companies (C.T.O.C.), whose jurisdiction is not transferred to the Athens Tax Office of Large Enterprises (C.T.O.C.).
Sessions.

8. α) Decisions of the Minister of Finance, published in the Government Gazette, shall determine or redefine the specification of responsibilities and their allocation to the organisational units of the preceding paragraphs, may regulate other issues of the operation of the Audit and Legal Departments, caused by the transfer of responsibilities of departments and offices of other Tax Offices, as well as of the Tax Office of Large Enterprises, the operating rules and the job description of these departments.

b) The organic staff positions, by category, branch and speciality of the Large Enterprises Tax Office are determined and redefined by a decision of the Minister of Finance, published in the Government Gazette, and the positions of the auditors for the certification and compulsory collection of State revenues, by the joint ministerial decision of par. 1 of Article 4 of Law No. 4. 3943/2011 (A´66).

9. The Price Research and Control Service - YP.E.E.T. (paragraph B of Article 1 of P.D. 343/1998, A 229) is abolished and its competences, as far as they relate to Section B - Customs Assistance to Customs Officers, are transferred to the Customs Service.

Services (case 2 of paragraph B), as well as the provision of data and information on the prices of the goods, in support of customs control and for the determination of the customs value of the goods, are entrusted to the Customs Value for Tax Purposes Departments of the Attica and Thessaloniki Customs Directorates of Decree 263/1999 (A´ 215).

10. The Scientific Documentation Unit (Art. 8 of Law No. 2343/1995, A' 211 and Article 1 (d.3) of Decree 37/1997, A' 37) of the General Secretariat for Fiscal Policy and the Fiscal Data Bank (Article 57 of Law 2343/1995, A' 211 and Article 1 (d.3) of Decree 37/1997, A' 37) of the General Secretariat for Fiscal Policy. 2214/1994, A' 75, Article 1 par. 6 of Law No. 57, Article 57 (1) of Law No. 2214/1992, Article 1(6) of Law No. 1 of Law No. 2214/1992. 2343/1995, Article 1(d.1) of Decree No 37/1997 and Article 24(d.1) of Decree No 37/1997 and Article 24(2) of Decree No 37/1997. 5 of Act No. 3492/2006, A 210) of the Treasury and Accounting Directorate General of the same General Secretariat shall be abolished.

11. By decisions of the Minister of Finance, published in the Government Gazette, the collective bodies in which employees of the General Directorate of Tax Audits and the Directorate of Public Revenue Collection participated are reconstituted and the Head or the employee of the service units of the General Directorate of Tax Audits and Public Revenue Collection who participates in them is appointed.

12. α) The provisions of subparagraphs (a) and (b) of Article 32 of Law No. 1828/1989 (A´2) shall include the suspension of the operation of organisational units at any level of the Ministry of Finance.

(b) The provisions of this paragraph shall enter into force on 1 January 2011.

13. If in a D.O.Y. A' Class A departments operate fewer departments than those provided for in subparagraph a) of paragraph 3 of article 60 of Law No. 3283/2004 (A´210), following the abolition or suspension of the operation of Departments, the Audit and Tax Sub-Directorates of these Departments shall be abolished as of the date of commencement of the operation of the organisational unit to which the responsibilities are transferred.

14. By the decision of the Minister of Finance, published in the Government Gazette, by which
which suspends the operation of organic customs units, the post of Deputy Director of paragraph 6 of Article 20 of Law No. 2753/1999 (A´ 249).

15. α) By decisions of the Minister of Finance, published in the Government Gazette, a Tax Office or a Customs Office may be converted from class A to class B or from class B to an Independent Office, or abolished, as the case may be.

(b) Subparagraph (b) of paragraph (b) shall be replaced by the following. 5 shall apply in all cases of conversion or abolition of any organisational unit.

16. α) The first sentence of paragraph 2 of Article 4 of Article 4 of Legislative Decree 189/2009 (A221) shall be replaced by the following:

"2. They are services of the Ministry of Finance, to which they belong as a set of competences, and they set up the
and staff, the following departments of the former Ministry of Economy and Finance: ".

b) The validity of paragraph 2 of Article 4 of Decree Law 189/2009, as amended by the preceding subparagraph, shall commence from the entry into force of Decree Law 189/2009.

c) A decision of the Minister of Finance, published in the Government Gazette, determines the number of posts referred to in paragraph 2 of article 4 of Decree 189/2009, of permanent and private law staff, by category, branch and speciality, the required qualifications, the Directorate to which the staff of these posts belong, as regards their status and disciplinary issues, as well as the competent Staff Council. By a decree of the Minister of Finance, published in the Official Gazette, the above-mentioned staff shall be assigned to the posts in the categories and specialisations referred to in this paragraph.

17. After par. 21 of article 2 of Law no. 2343/1995 (A 211), paragraph 22 is added, as follows:

"22. A permanent, unpaid committee shall be set up at the Directorate General of Financial Inspection, entitled "Committee for the Evaluation of Financial Inspectors' Final Reports", whose members shall consist of Financial Inspectors.

Ministerial decisions shall determine the composition, the appointment of its members and all necessary details for the operation of the Commission."

18. The provisions of Article 5(2) and (3)
of Art. 3943/2011 are replaced as follows:

"2. The Internal Affairs Service is responsible for investigating and establishing criminal offences and disciplinary misconduct involving employees of the Ministry of Finance and the legal entities supervised by the Ministry of Finance, involving bribery, corruption and particularly serious offences, which are referred to it by the Financial Inspectorate. In order to fulfil its mission: a) to investigate, collect, evaluate and evaluate information and data concerning the operation of the above-mentioned Services and the activities of their employees; and b) to take the necessary steps for the disciplinary and criminal prosecution of the above-mentioned employees.

3. The Internal Affairs Service shall carry out targeted background checks (i.e. asset checks) on the officials referred to in paragraph 2 of this Article. The checks shall be carried out on an annual basis and in accordance with a predetermined procedure for their implementation and planning, on the basis of criteria to be laid down by a decision of the Minister of Finance, published in the Official Gazette.

19. The Committee referred to in paragraph 6 of Article 16 of Law 2873/2000 (A 285) is attached to the General Directorate of Financial Inspection. Until the adoption of the decisions of the Minister of Finance provided for in the second subparagraph of the same paragraph, the Committee shall operate with the composition determined by the relevant decisions already adopted.

20. An unpaid committee shall be set up within the Directorate-General for Financial Control to examine old cases, with a view to further auditing or not auditing those which, because of their age and the doubtful benefit to the State or the discovery of irregularities, are deemed ineffective. The Commission makes a recommendation to the Inspector-General of Public Administration, who decides whether or not to proceed with the audit. Ministerial decisions shall determine the coordination

the appointment, the appointment of members and all necessary details concerning the Commission's affairs.

21. From the entry into force of this Law and throughout the duration of the Medium-Term Fiscal Strategy Framework, the appointment and termination of the term of office of the heads of the following organisational units, at the level of Department, Sub-Directorate and Directorate of the Ministry of Finance, shall be carried out without the procedure provided for in the provisions of articles
84, 85 and 86 of the Civil Service Code (Law 3528/2007, A' 26) and article five of Law No. 3839/2010 (A΄51), by a single decision of the Minister of Finance, published in the Government Gazette, for a one-year term of office, which may be renewed one or more times or terminated before expiry, by a similar decision, the main criterion being the achievement of the qualitative and quantitative objectives set for them. Officials appointed as heads of these units must possess the qualifications required for the post they occupy in accordance with Article 84(1), (2) and (3) of the Staff Regulations, must not have been subject to any penalty and must not be under disciplinary proceedings.

The secondment decision shall set quantitative and qualitative objectives for each organisational unit, which shall be monitored quarterly.

A decision of the Minister of Finance, published in the Government Gazette, determines the
the manner, procedure and bodies responsible for monitoring the achievement of the objectives and all the details necessary for regulating the matters referred to in this paragraph.

The organisational units to which they have been applied shall
The provisions of the preceding subparagraphs shall apply:

α) The organisational units set up, renamed or created following the transfer of responsibilities from other organisational units, in application of the provisions of the preceding paragraphs of this Article.

b) The organisational units of the Special Secretariat of the Financial Crime Unit.

c) The organisational units of the Audit Services Customs.

(d) The organisational units of the Class A Customs Offices.

ε) The organisational units of the Inter-Regional Audit Centres, the Regional Audit Centres, the Large Enterprises Tax Offices, the Tax Offices of the Tax Administration of Large Enterprises, the Tax Administration of the Tax Administration of the Republic of Cyprus. Athens, Piraeus Tax Office, Thessaloniki Tax Office, A' Athens, D' Athens, I' Athens, Ag. Paraskevi, Maroussi, Acharnon, Glyfada, Elefsina, Kifissia, Koropi, Moschato, N. Filadelfia, Pallini, P. Falira, Halandri, A' Piraeus, Psychiko, A' Heraklion, B' Heraklion, A' Thessaloniki, B' Thessaloniki, Z' Thessaloniki, Z' Thessaloniki, Kalamaria, Corinth, Rhodes, Chalkida, A' Patras, A' Ioannina, A' Volos, A' Kavala, B' Larissa, A' Serres.

f) The organizational units of the Tax Offices that acquire extended Audit and Judicial Departments, due to the subordination of the responsibilities of audit and judicial departments or offices of other Tax Offices, which are abolished or reorganized.
their operation is sent.

g) The heads of all levels of the Directorate of Internal Affairs of Law No. 3943/2011.

22. In those of the organisational units referred to in the previous paragraph, supervisors have been selected and appointed in accordance with the procedure provided for in Articles 84, 85 and 86 of the Civil Service Code (Law 3528/2007, A' 26) and the fifth article of Law 3528/2007, A' 26. 3839/2010 (A51), their term of office shall expire as of the publication of this Law and they shall continue to perform their duties until the appointment of supervisors in accordance with the provisions of this Law.

23. Reduced by a percentage from 1.7.2011:

a) 50% of the amount of paragraph 1 of article 12 of Law 3205/2003 (A΄ 297), as in force.

b) 30% of the amount of paragraph 3 of article 47 of Law 3205/2003, as in force.

c) 25% of the amounts of case ii of subparagraph c of paragraph 3 of article 38 and of case i of subparagraph c of paragraph 3 of paragraph 3 of article 38 of Law 3205/2003, as applicable.

d) 20% of the amounts of subparagraph d΄ of paragraph 2 of article 36, subparagraph d΄ of paragraph 2 of article 37, subparagraph c΄ of paragraph 2 of article 40, subparagraph e΄ of paragraph 2 of article 41, subparagraph c΄ of paragraph 2 of article 42, paragraph A.3 of article 44, subparagraph c΄ of paragraph 2 of article 48, subparagraph d΄ of paragraph 2 of article 11 of Law No. 3450/2006 (A΄ 64), του ε- δαφίου δ΄ της παραγράφου 2 του άρθρου 30 του ν.3187/2003 (Α΄ 233) και του εδαφίου ε΄ της παραγρά- φου 5 του άρθρου 30 του ν.3187/2003, του εδαφίου δ΄ της παραγράφου 2 του άρθρου 16 του ν.3432/2006 (Α' 14), subparagraph (c) of paragraph 15 of Article 11 of Article 11 of Law 3966/2011 (A' 118), paragraph 4 of Article 3 of Decree 118/2002 (A' 99), as applicable, and the
the amounts of the special research allowance referred to in Article 29 of Law 3370/2005 (A΄176).

e) 15% of the amounts of paragraph A.3 of article 30, paragraph A.3 of article 33, paragraph A.4 of article 35 and subparagraph c of paragraph 3 of article 49 of Law No. 3205/2003, as applicable.

f) 10% of the amounts granted as special additional remuneration or efficiency and productivity allowance to the special scientific staff of the Independent Administrative Authorities and the amounts referred to in paragraph A.4 of article 51 of Law No. 3205/2003.

g) 30% of the amounts provided for as an incentive or productivity bonus by collective labour agreements or arbitration decisions or joint ministerial decisions and paid to staff with an employment relationship under private law in the public sector, public bodies and local authorities. If the amounts in this case exceed two hundred (200) euros per month, the above percentage shall be set at 15%.

CHAPTER I
ABOLITION AND MERGER OF PUBLIC SECTOR BODIES AND LEGAL PERSONS

Article 56
Abolition of council, public sector departments and legal entities

1. From the publication of this Regulation, the following shall be repealed

the following public sector agencies, councils and legal entities, as well as the provisions providing for their establishment, powers and administrative bodies, governing their operation and regulating related matters, as follows:

α) Articles 1 and 3 to 6 of Law No. 3438/2006 (A 33) concerning the establishment and operation of the National Energy Strategy Council (NESC) at the Ministry of Environment, Energy and Climate Change. The powers of the abolished Council, as provided for in Article 2 of Law No. 3438/2006 (A 33), shall henceforth be exercised by the National Energy Planning Committee, an advisory body to the Ministry of Environment, Energy and Climate Change established by Act No. 17/2.6.2010 of the Ministry of Environment, Energy and Climate Change. (A 98).

b) Articles 19 to 24 of Law No. 3653/2008 (A´ 49) concerning the establishment and operation of the National Research and Technology Organization (NRTO), supervised by the Minister of Education, Lifelong Learning and Religious Affairs.

c) Decree 51/1997 (A´ 48) on the establishment and operation of the "Educational Centre for the Training of Forestry Officers" (E.K.E.D.Y.), with its headquarters in VILLIA, Attica, supervised by the Ministers of Environment, Energy and Climate Change and Rural Development and Food.

d) Decree 389/1997 (A´ 272) on the establishment and operation of the Capra Control Station, a General Regional Service of the Ministry of Agricultural Development and Food, based in Megara, Attica.

e) Articles 1 to 12 of Law No. 3565/2007 (A' 112) concerning the establishment and operation of the National Centre for Theatre and Dance (N.P.I.D.) with its seat in Athens, supervised by the Minister of Culture and Tourism.

The functions of the Centre shall be transferred and shall be
are henceforth administered by the Directorate of Theatre and Dance of the Ministry of Culture and Tourism. These transferred responsibilities shall be allocated to the departments of the Directorate for Theatre and Dance by decision of the Minister for Culture and Tourism.

Employees with fixed-term employment contracts and work contracts in the abolished legal entity are transferred to the Ministry of Culture and Tourism and provide their services until the expiry of their contract in service units placed by decision of the Minister of Culture and Tourism.

f) Articles 1 to 15 of Law No. 3390/2005 (A 233) concerning the establishment and operation of the NGO "Citizens' Project", based in Athens and supervised by the Minister of Culture and Tourism.

g) The No. GGA32327/23.12.1969 ministerial decision on the establishment of the National Stadium of Nea Ionia Volos PANTHESSALIKO, based in Volos, under the authority of the Minister of Culture and Tourism. The permanent and permanent staff of the abolished N.P.D.D., who are employed under private law for an indefinite period of time, are transferred or reassigned by joint decision of the Ministers of Administrative Reform and Electronic Government and Culture and Tourism, with the by employment relationship in vacant posts of the corresponding category, branch, grade and speciality for which he/she possesses the formal qualifications of staff in the Central Administration of Thessaly - Central Greece. If there are no vacant posts, the transfer or transfer shall be made to temporary posts created by the decision to transfer or transfer.

η) Decree 86/1986 on the establishment of a National Gymnastics Centre of a non-governmental organization under the name "Centre for Equestrian Training", with its headquarters in Markopoulo, Attica, supervised by the Minister of Culture and Tourism.

The permanent and permanent staff of the abolished Centre with a private employment relationship of indefinite duration shall be transferred or transferred automatically, with the same employment relationship, to the Central Service of the Ministry of Culture and Tourism.

By decision of the Minister of Culture and Tourism shall determine the procedure and conditions for the classification of officials who are transferred or reassigned to vacant posts in the same category of education and, if there are no vacancies, to staff posts of the same or a related category and speciality for which they are qualified and for the allocation of such posts, depending on the existing conditions of employment.
service needs in departments and supervised services and bodies of that Ministry.

2. From the publication of the present law, the term of office of the members of the Board of Directors and the staff with a term of office of the legal persons abolished by sub- paragraph 1 shall expire, without prejudice to the Greek State.

3. The permanent staff and staff employed under private law for an indefinite period of time of the abolished services and bodies referred to in sub-paragraph 1 and the lawyers employed by them under an indirect mandate, without prejudice to more specific provisions of sub-paragraph 1 of this paragraph, shall be reclassified or transferred by joint decision of the Minister of Administrative Reform and Electronic Communications
Governance and the Minister supervising the body being abolished or the Minister to whom the abolished service is attached, as the case may be, at the Central Service of the Ministry concerned and occupies vacant posts of the corresponding category, branch, grade and speciality for which he or she is qualified. If there are no vacant posts, the transfer or transfer shall be made to staff posts created by the decision to transfer or transfer.

4. In particular, questions relating to the abolition of the abovementioned departments and legal persons and of the Council referred to in point (a) of subparagraph 1, as well as the exercise of the powers transferred, where the transfer of powers is expressly provided for in subparagraph 1, the date from which they are to be exercised, where it does not coincide with the entry into force of this Act, matters relating to the status of the staff transferred or reassigned, the fate of the files and any other relevant matters shall be regulated, where appropriate, by a decision of the Ministers to whom the powers are transferred or who are in charge of the bodies and departments abolished.

5. α) ownership and all other rights in rem in all movable and immovable property

of the entities that are abolished, shall automatically pass to the Greek State without any form, deed or contract and without consideration, without prejudice to the provisions of the applicable legislation on donations, legacies and bequests and their exclusive use and management belongs to the institutions to which their relevant responsibilities have been transferred, or else to the Ministries supervising the abolished institutions, which are henceforth also responsible for the preservation and management of the existing archive.

Within one month of the publication of this law, the Minister responsible in accordance with the preceding subparagraph shall carry out an inventory of all movable and immovable property which, in accordance with the provisions of the present article, shall become the property of the Hellenic State. The inventory report shall be approved by a decision of the competent Minister and an extract of the report describing the real estate acquired by ownership and other rights in rem over real estate, with the summary provided for in Article 9 of Decree-Law No 533/1963, shall be entered free of charge in the relevant transfer books of the competent mortgage office. The required cadastral registrations shall also be made free of charge.

b) Cash balances and bank account balances of the legal persons that are being abolished shall, subject to any more specific regulations, be transferred within two months of the publication of the present decree, by order of the Minister supervising the case, to a State account and shall constitute revenue of the State Budget and shall be entered as corresponding appropriations in the expenditure budget of the Ministry or of the body that undertakes the payments.

c) A joint decision of the Minister of Finance and the Minister responsible for the case may regulate specific issues concerning movable and immovable property, the manner of disposal of the cash balances of the abolished bodies and any other relevant issue.

Article 57
Mergers of legal persons

1. α) The Institute of Technical Seismology and Structural Structures (I.T.S.A.K.), a non-governmental organization established by article 16 of the Legislative Content Act of the President of the Republic of 28.7.1978 (A´ 117), as replaced by the seventh article of Law No. 867/1979 (A' 24) and Article 12 of Law 1349/1983 (A' 52), which is based in Thessaloniki and supervised by the Minister of Infrastructure, Transport and Networks, is established as an independent legal entity and merged with the Organisation for Earthquake Planning and Protection (O.A.S.P.), a public limited company established by Article 1 of Law 1349/1983 (A' 52)./1983 and supervised by the Minister of Infrastructure, Transport and Networks.

All the service units of I.T.S.A.K. shall be transferred to the I.T.S.A.K.
shall be transferred to the OASP and their powers shall henceforth be exercised by the latter.

The service units of I.T.S.A.K. continue to operate in Thessaloniki.

b) The permanent staff and the staff of I.T.S.A.K, researcher on a temporary basis and lawyers with a salaried mandate who are employed by the Institute shall be transferred or transferred automatically to the OASP with the same employment relationship and shall occupy the corresponding vacant posts, by category, branch, grade and speciality, for which they are formally qualified and, if there are none, shall occupy the temporary posts created by the act of transfer or transfer.

c) By presidential decree, issued on a proposal of the Ministers of Administrative Reform and e-Government, Finance and Infrastructure, Transport and Networks, the organisation of the O.A.S.P. shall be established, service units, in particular similar ones, shall be abolished or merged, different headquarters and local competence of some of them shall be defined, the transferred competences shall be allocated to service units, issues relating to movable and immovable property and any other relevant details shall be regulated. The special account set up in the I.T.S.A.K. by the provisions of Article 21 of Law No. 3044/2002 shall be transferred to OASP and shall serve the needs of I.T.S.A.K.

2. α) The National Sailing Centre of Piraeus, N.P.D.D., which was established by Ministerial Decision No. 9082/10.8.1969, legalized by Law 650/1970 (A'175) and supervised by the Minister of Culture and Tourism, the National Sports Centre of Glyfada
"Matthaios Liugas" and the National Indoor Gymnasium of Piraeus "Petros Kapagerov", N.P.D.D., which were legalized by Law 650/1970 and supervised by the Minister of Culture and Tourism, are abolished as independent legal entities and merged into the National Youth Sports Centre of Agios Kosmas, N.which was established by Ministerial Decision No 5580/22.7.1959, legalised by Law No 650/1970 and supervised by the same Minister.

The permanent and permanent staff of the legal persons merged in accordance with the previous paragraph, with a private employment relationship of indefinite duration, shall be transferred or transferred automatically with the same employment relationship to the National Youth Sports Centre of Agios Kosmas and shall occupy the corresponding vacant posts by category, rank and speciality for which they are qualified and, if there are none, staff positions created by the act of transfer or transfer.

b) The National Sports and Nautical Centre of Ioannina, N.P.D.D., legalized by Law 650/1970, renamed by case 1 of article 2 of Law 650/1970. 907/1975 (A 289) and supervised by the Minister of Culture and Tourism, is abolished as an independent legal entity and merged with the Pan-epirus National Sports Centre of Ioannina, an N.P.D.D. established by P.D. 52/2000 (A 43) and supervised by the same Minister.

The permanent staff of the National Sports and Nautical Centre of Ioannina, with a private employment relationship of indefinite duration, shall be transferred or transferred automatically with the same employment relationship to the All-Performance National Sports Centre of Ioannina and shall occupy the corresponding vacant posts, according to category, branch, grade and speciality, for which they have been appointed.

have the formal qualifications and, in the absence of such qualifications, the staff constituted by the act of transfer or redeployment.

c) The National Shooting Range of Chania, N.P.D.D., established by Decree 237/1985 (A΄ 88) and supervised by the Minister of Culture and Tourism, is abolished as an independent legal entity and merged with the National Sports Centre of Chania, N.P.D.D., established by Decree 54/2000 (A΄ 43) and supervised by the same Minister.

The permanent and permanent staff of the National Shooting Range of Chania with a private employment relationship of indefinite duration are transferred or transferred automatically to the National Sports Centre of Chania, with the same employment relationship and occupy corresponding vacant posts by category, class, grade and speciality, for which they possess the formal qualifications and, if there are none, temporary posts created by the act of reclassification or transfer.

d) Case b1 of Article 40 of Law No. 1828/1989 (A΄ 2) shall be replaced as follows:

"b) 1. The Peace and Friendship Stadium (S.E.F.) also owns the management and operation of all main and auxiliary areas and facilities (sports, gymnastic, racing) that exist or are to be constructed in the area of the stadium or those that will be granted to it in any way especially by law, regulatory act or contract and are located within the Region of Attica."

ε) Paragraph 1 of Article 14 of Law no. 1646/1986 (A΄ 138) shall be replaced by the following

"1. At the Athens Olympic Sports Centre (O.A.K.A.) owns the management and operation of all main and auxiliary areas and facilities (sports, gymnastic, racing) existing or future of the Athens Olympic Stadium in the area of Maroussi Attica, owned by the Olympic Games Committee (E.O.A.) or those that will be granted to it in any way, especially by law, regulation or contract and located within the Region of Attica."

3. α) Ownership and any other rights in rem in respect of all movable and immovable property of the bodies abolished as autonomous in accordance with the provisions of this Article shall, without any form, deed or contract and without consideration, be transferred by operation of law to the bodies into which they are merged, without prejudice to the legislation in force on donations, inheritances and legacies, which shall henceforth have exclusive use and management of the assets of the bodies abolished and shall also be responsible for the management of the assets of the bodies abolished.

Within one month of the publication of this law, the administrative body of the body into which the bodies being abolished are merged, in accordance with the provisions of this article, shall be obliged to take an inventory of all movable and immovable property coming under its ownership and its exclusive use and management. The inventory report shall be approved by a decision of the Minister supervising the body into which the bodies being abolished are merged and an extract from the approved report, describing the immovable property acquired by way of ownership and the other rights in rem to the real estate, with the summary provided for by the provisions of Article 9 of b.d. 533/1963, as in force, shall be registered free of charge in the relevant transfer books of the competent mortgage office. The required cadastral registrations shall also be made free of charge.

b) By decision of the Minister of Infrastructure, Transport and Communications and Networks, in the case of the merger of I.T.S.A.K. and by decision of the Minister of Culture and Tourism, in the case of the merger of the legal persons referred to in sub-paragraph 2 of this paragraph, all specific, detailed and technical issues of the merger are regulated, in particular issues relating to the fate of the equipment of the abolished bodies, as well as issues relating to the transferred staff and their responsibilities.

4. The term of office of the members of the Board of Directors and the staff with a term of office of the legal persons abolished in accordance with the provisions of this paragraph shall expire from the publication of this law, without prejudice to the Greek State.

Article 58
Merger of the Thessaloniki Chamber Opera

1. The Chamber Opera of Thessaloniki, an independent department of the State Theatre of Northern Greece (K.TH.B.E.), which was established by the provision of case a) of par. 6 of Article 3 of Law No. 2557/1997 (A271), shall be abolished as an independent department and merged with the State Theatre of Northern Greece, a public limited company established by Article 2 of Law 2557/1997 (A271). 2273/1994 (A 233) and supervised by the Minister of Culture and Tourism, which henceforth also fulfils the objectives of the Opera, reproducing the necessary artistic activities, as resulting from case b) of paragraph 2. 6 of Article 3 of the abovementioned Law.

Ownership and all other rights in rem in respect of of all movable and immovable property of the City of Thessaloniki, and in particular of all kinds of equipment, costumes, scenery and other related property, shall pass automatically to the State Theatre of Northern Greece, without any form, deed or contract and without consideration, subject to the applicable legislation on donations, inheritances and legacies, which shall henceforth be excluded.

The Commission shall be responsible for the use and management of the above assets, but shall also be responsible for the preservation and management of the existing archives.

Within one month of the publication of this Law, the governing body of the C.I.B.E. shall make the following decisions to take an inventory of all the immovable and movable property which, in accordance with the provisions of this Article, are in its possession. The inventory report shall be approved by decision of the Minister of Culture and Tourism and an extract of the approved report, which describes the properties and other rights in rem in the properties, with the summary provided for by the provisions of Article 9 of Decree 533/1963, as in force, shall be entered free of charge in the relevant transfer books of the competent mortgage office. The required land registrations shall also be made free of charge.

2. As of the publication of this Law, the following shall be repealed

the five-member Ephorate that supervises the Opera is established and the term of office of its members, as well as that of the other staff with a term of office, expires, without prejudice to the Greek State.

3. The staff of the Opera with a private employment relationship of indefinite duration are automatically transferred to the K.TH.B.E. with the same employment relationship and occupy corresponding vacant posts by educational level, grade and profession, for which they possess the required qualifications and, if there are none, temporary posts created by the transfer act.

4. A decision of the Minister of Culture and Tourism shall regulate all other matters relating to the establishment and merger of the Thessaloniki Opera, in particular the budget, personnel, tenure and duties of its Artistic Director, ensuring the necessary organisational or other conditions for the effective fulfilment of the Opera's purpose by the C.T.B.E.

Article 59
Merger of legal persons into a new entity

1. α) The Organisation for the Development and Management of the Environmental Awareness Park "Antonis Trisis", the Organisation for the Development and Management of the Olive Tree of Attica, the Management and Regeneration Agency of the Kifissos River of Attica and its tributaries, N.P.I.D. established by Presidential Decrees 184/2002 (A172), 205/2002 (A187) and 346/2002 (A 287) respectively and supervised by the Minister of Environment, Energy and Climate Change, are established as independent legal entities and merged into a new legal entity under private law, established by this Act, under the name of the 'Non-professional Agency for the Regeneration and Management of Protected Areas of Attica', which operates in the public interest, with full administrative and financial autonomy, is not for profit and is under the supervision of the Minister for the Environment, Energy and Climate Change. The purposes of the merging bodies shall henceforth be fulfilled by the new body. In particular, the purpose of the body is the administration, management, protection, improvement and promotion of urban green areas, recreational and cultural green parks and parks and pastures of supra-regional importance in the Attica Metropolitan Region. b) By joint decision of the Ministers of Administrative Reform and Electronic Governance, Economics and Environment, Energy and Climate Change, issued on the recommendation of the Board of Directors of the new body, the operating regulations are approved, which define in particular: the objectives of the body, its seat, the composition and the way in which the Board of Directors is constituted, the term of office of its members and the way in which it operates, the responsibilities of the Board of Directors and other administrative bodies, the organisation of the organisation and the management of the organisation, the management of the organisation, the management of the organisation and the management of the organisation, the management of the organisation, the management of the organisation and the management of the organisation, the management of the organisation and the management of the organisation, the management of the organisation and the management of the organisation, the management of the organisation and the management of the organisation. budget and property.

At the time of the first application of this Regulation, the The operating plan shall be approved on the recommendation of the interim administration of the body, by a joint decision adopted within three months of the adoption of the decision referred to in subparagraph 5. This decision shall also regulate the matters relating to the transfer and integration of the staff of the bodies merging into the new body.

c) The decision of case b of sub-paragraph 1 of this paragraph may include other areas of the Metropolitan Region of Attica within the competence of the body, which are designated and delimited by the Athens Regulatory Plan, general urban plans, relevant city plans or other land use plans as metropolitan urban green spaces, green parks for recreation and culture, parks and groves of supra-regional importance.

2. α) The Alexandreio Athletic Club of Thessaloniki, N.P.D.D., which was established by decision 6750/1959 and legalized by Law 650/1970 (A 175), the National Nautical Sports Centre of Thessaloniki, N.N.P.D.D. established by Decree 51/2000 (A΄43), the Regional National Sports Centre of Thessaloniki N.P.D.D. established by Decree 50/2000 (A΄43), the National Gymnasium of Mikra Thessaloniki N.P.D.D. legalised by Law 650/1970, supervised by the Minister of Culture and Tourism, are abolished as separate legal entities and merged into a new legal entity under public law, established by the present law, under the name 'National Sports Centres of Thessaloniki', which is under the supervision of the Minister of Culture and Tourism. The purposes of the merged entities shall henceforth be fulfilled by the new entity.

b) A presidential decree, issued on the proposal of the Ministers of Administrative Reform and Electronic Government, Finance and Culture and Tourism, following a proposal by the Board of Directors of the body, shall establish the operating regulations, which shall determine in particular the purposes and seat of the body, the composition and the way in which the Board of Directors is constituted, the duration of the term of office of its members and the way in which it operates, the powers of the Administrative Board and of the other organs of the body's management, the organisation and structure of its services, the powers, duties, status and disciplinary control of its staff, and matters relating to financial management, budget and property.

During the first application of this Regulation, the operating rules shall be adopted on the basis of a recommendation from the provisional administration of the body, by means of a decree issued within three months of the adoption of the decisions referred to in paragraph 5. This presidential decree shall also regulate the matters relating to the transfer and integration of the staff of the merging bodies into the new body established by this paragraph.

3. α) Permanent staff and staff with a private employment relationship of indefinite duration serving in the institutions which are abolished and merged shall automatically become staff of the new institution to which they are transferred or transferred and provide their services, with the same employment relationship.

The posts of the transferred staff shall be provided for in the operating rules of the new body, which shall be drawn up in accordance with the above. The above staff shall be classified in these posts by an administrative act of the management body, which shall be published in the Official Gazette.

(b) Ownership and any other right in rem of all movable and immovable property of the entities abolished as autonomous in accordance with the provisions of this Article shall be transferred automatically without any form, deed or contract and without consideration, to the new bodies created by merger, subject to the provisions of the legislation in force on donations, legacies and bequests, which shall henceforth have the exclusive use and management of the assets of the bodies abolished and shall be responsible for the preservation and management of their archives.

The management body of the body resulting from the merger carried out in accordance with the provisions of this Article shall, within one month of taking up its duties, be required to carry out a census of all movable and immovable property owned and exclusively used and managed by it. The inventory report is approved by a decree of the Minister supervising the merging bodies and an extract of the approved report, which describes the properties and other legal rights to the properties, with the summary provided for in Article 9 of Decree No 533/1963, as amended, is entered free of charge in the relevant transfer books of the competent mortgage office. The required cadastral registrations shall also be made free of charge.

4. Until the adoption of the joint ministerial decision referred to in point (b) of sub-paragraph 1 and the preliminary decree referred to in point (b) of sub-paragraph 2, the provisions in force at the time of the publication of this Regulation relating to the organisation, operation and staff of the merging bodies shall continue to apply, while specific issues arising which are not covered by these provisions shall be regulated by decisions of the provisional administration of the new bodies.

5. Within one month of the publication of this Law, by decision of the Minister of Environment, Energy and Climate Change for the bodies merged under sub-paragraph 1 of this article and of the Minister of Culture and Tourism for those merged under sub- paragraph 2, which shall be published in the Official Gazette, shall determine the provisional administration of the new legal entity and shall lay down any other necessary details relating to the merger and the establishment of the new bodies. Until the publication of the above ministerial decision, the term of office of the members of the boards of directors of the merging legal entities shall be automatically extended.

Article 60
Dissolution of E.T.A.T. S.A. with transfer of competences, staff and property to E.F.E.T.

1. The Industrial Research and Testing Company, Inc. Hellenic Food Industry Development Corporation (E.T.A.T. S.A.), established by Decree 473/1988 (A´212) and authorized by the Minister of Education, Lifelong Learning and Religious Affairs, is dissolved and liquidated in accordance with the procedure provided for by the present and its founding law, the relevant statutes, the Law of the Republic of Cyprus, the Law of the Republic of Cyprus and the Law of the Republic of Greece. 2190/1920 and the other provisions in force. The purpose of H.T.A.T.T. S.A., as defined in par. 1 of Article 4 of p.d. 473/1988, the purpose of E.F.E.T. A.A.A., established by Article 1 of Law 2741/1999 (A199) and supervised by the Minister of Health and Social Solidarity, shall henceforth be fulfilled by E.F.E.T., a public limited liability company established by Article 1 of Law 2741/1999 (A199), which, for the implementation of this purpose, shall take the actions provided for in par. 2 of Article 4 of P.D. 473/1988.

2. Staff employed under private law of indefinite duration, serving, at the time of publication of the present, in E.T.A.T. S.A., is automatically transferred with the same employment relationship to E.F.E.T. and occupies vacant posts of the corresponding educational level, grade and speciality for which he/she is formally qualified. If there are no vacant posts, the transfer shall be made to temporary posts created by the transfer decision. Part-time employees and hourly-paid employees working for the E.T.A.T. S.A. shall continue to provide their services, under the same employment relationship, to the E.F.E.T. Employees of the E.T.A.T. S.A, nationals of countries outside the European Union who do not have Greek nationality and are spouses of Greeks, shall be transferred to the E.F.E.T. in temporary posts of the same or a related speciality.

A joint decision of the Ministers of Education, Lifelong Learning and Religious Affairs and Health and Social Solidarity, following a reasoned request by the liquidator and after an assessment of the service requirements of the company being wound up and liquidated, determines the minimum number of its staff, which may not exceed two employees, who may be seconded, without request, from the E.F.E.T.T. to the company being wound up and liquidated until the completion of the winding-up proceedings. On completion of the liquidation, the company shall be which is certified by the liquidator, the abovementioned secondments shall be automatically terminated.

3. After the dissolution and liquidation of the company E.T.A.T. S.A., any movable or immovable property of the company shall automatically pass without any form, deed or contract and without any consideration to the E.F.E.T., which shall have exclusive use and management of the company.

Within one month of the completion of the liquidation, the In the event of a change of ownership, the governing body of the E.F.E.T. shall be obliged to take an inventory of all movable and immovable property coming under its ownership and exclusive use and management. The inventory report shall be approved by decision of the Minister of Health and Social Welfare. Solidarity and an extract from the approved report of the land register, describing the real estate and other legal rights to the real estate, with the summary provided for in the provisions of Article 9 of the b.d. 533/1963, as in force, shall be registered free of charge in the relevant transfer books of the competent mortgage office. The required cadastral registrations shall also be made free of charge.

4. By joint decision of the Ministers of Development, A

n Competitiveness and Shipping, Education, Lifelong Learning and Religious Affairs and Health and Social Solidarity, all other matters relating to the dissolution and liquidation of E.T.A.T. S.A. and in particular the date of its commencement and termination shall be regulated.

5. The General Meeting of the shareholders of the company being dissolved and

liquidation of the company, which shall be convened within one month of the publication of this Regulation, shall appoint a liquidator. Within a period of fifteen (15) days from the expiry of this period, the liquidator shall be appointed by joint decision of the Ministers of Economy, Competitiveness and Shipping and Education, Lifelong Learning and Religious Affairs.

6. A presidential decree, issued on the proposal of the Ministers of Administrative Reform and Electronic Government, Finance and Health and Social Solidarity, shall establish a new organisation of the E.F.E.T., abolish or merge service units, in particular similar ones, define different local responsibilities for some of them, allocate the transferred responsibilities and positions in service units and regulate all other relevant details.

Article 61
Merger of the Observatory
for Digital Greece with the Hellenic Statistical
Authority (EL.STAT.)

1. The Observatory for Digital Greece, an Athens-based N.P.I.D., established by article 1 of Law 3059/2002 (A 241) as the Observatory for the Information Society, was renamed by article 53 of Law 3059/2002 (A 241) as the Observatory for the Information Society. 3959/2011 and supervised by the Ministers of Administrative Reform and e-Government and Development, Competitiveness and Shipping, is abolished as an independent legal entity and merged with EL.STAT., N.P.D.D., an independent authority, established by Article 9 of Law 3832/2010 (A´ 38). The powers of the Observatory, set out in par. 2 of Article 1 of Law 3059/2002, as amended by par. 2 of Article 53 of Law No. 3959/ 2011 and in force, shall henceforth be exercised by the EL.STAT. which shall take the actions referred to in par. 3 of Article 1 of Law No. 3059/2002.

2. The staff with a private fixed-term employment relationship who, at the time of the publication of this law, are serving at the Observatory for Digital Greece shall continue to provide their services, under the same employment relationship, to the Hellenic Statistical Office until the expiry of their contract, while retaining the rights and obligations arising from the existing contracts and employment relationships at the time of the merger.

3. From the publication of the present law, the term of office of the members of the Board of Directors and of the staff of the Observatory for Digital Greece expires, without prejudice to the Greek State. At the same time, the employment contracts of the two freely recruited employees who were hired pursuant to paragraph 6 of Article 4 of paragraph 4 of the Regulation of 27.1.2004 of the said N.P.I.D. shall expire by operation of law.

4. The ownership and all other rights in rem of all the movable and immovable property of the Observatory are automatically transferred to EL.STAT. without prejudice to the legislation on donations, inheritances and legacies, which shall henceforth have exclusive use and management of the assets of the merged and merged body and shall be responsible for the preservation and management of its archives.

Within one month of the publication of this law, the administrative body of the EL.STAT. is obliged to carry out an inventory of all movable and immovable property that comes under its ownership and its exclusive use and management. The inventory report is issued by decision of the Ministers supervising the merged entity and an extract of the report, which describes the properties and other rights in rem over the properties, with the summary provided for by the provisions of Article 9 of Decree No 533/1963, as in force, is entered in the relevant transfer books of the competent registry office. The required cadastral registrations shall also be made free of charge.

5. A joint decision of the Ministers of Administrative Reform and e-Government and of Economic Development, Competitiveness and Shipping shall regulate all other matters related to the merger of the legal entity Observatory for Digital Greece with the Hellenic Statistical Office, as well as the transfer of the staff of the Observatory to the Hellenic Statistical Office.

Article 62
Merger of the public limited company
Digital Aid S.A. with the Information
Society S.A.

1. The joint stock company Digital Aid S.A., the establishment of which was provided for by article 32 par. 1 of Law No. 3614/2007 (A´ 267), established by Decision 8491/EGDEKO193 (B´ 347) and supervised by the Minister of Development, Competitiveness and Shipping, is merged by absorption with the Information Society S.A., supervised by the Minister of Administrative Reform and e-Government.

The purposes of the company, as derived from case b' of paragraph 1 of article 32 of Law No. 3614/2007 and Article 2 of Decision 8491/EGDE-KO193 (B 347), shall henceforth be fulfilled by the Information Society S.A.

The merger by absorption shall be carried out in accordance with the provisions set out in this Act and, in addition, in their constitutive laws and statutes, in Articles 69 to 78

of mr. n. 2190/1920 (A´37) and the law of the Republic of Cyprus. 2166/1993 (A´137)

and other relevant legislation.

2. The personnel with an employment relationship under private law for an indefinite period of time who, at the publication of this law, are serving in the joint stock company Digital Solutions S.A. shall be automatically transferred under the same relationship.

The employees of Societas Informatica S.A. are now employed by the Company and are its employees, retaining the rights and obligations arising from the existing contracts and employment relationships in force at the time of the merger.

The personnel with a private-law employment relationship of limited duration who, at the time of the publication of this law, are employed by Digital Aid S.A. shall continue to provide their services, under the same employment relationship, to the Information Society S.A. until the expiry of their contract, while retaining the rights and obligations arising from the existing contracts and employment relationships existing at the time of the merger.

3. The ownership and all other rights in rem of all the movable and immovable property of the Digital Subsidies are automatically transferred to the Information Society S.A. without any form, deed or contract and without any consideration, without prejudice to the applicable legislation on gifts, inheritances and legacies, which shall in turn have exclusive use and management of the assets of the body being abolished and merged by absorption, and shall also be responsible for the preservation and management of its archives.

Within one month of the publication of this Act, the Information Society Management Body shall, within one month of the publication of this Act,
S.A. is obliged to take an inventory of all movable and immovable property that comes under its ownership and exclusive use and management. The inventory report shall be approved by decision of the Minister of
of the Minister for Administrative Reform and e-Government and an extract from the approved report describing the properties and other rights in rem in the properties, with the summary that
provided for by the provisions of article 9 of b.d. 533/1963 shall be entered free of charge in the relevant transfer books of the competent mortgage office. Similarly, the required cadastral entries shall be made free of charge.

4. A joint decision of the Ministers of Administrative Reform and e-Government and of Economic Development, Competitiveness and Shipping shall determine all other matters relating to the merger of Digital Aid S.A. with Information Society S.A., as well as the transfer of the staff of the absorbed company to the acquiring company. The above decision determines the way in which the Information Society S.A. will carry out the current functions of Digital Aid S.A. in accordance with the guidelines of the Minister of Development, Competitiveness and Shipping.

5. A joint decision of the Ministers of Administrative Reform and e-Government and Labour and Social Security shall determine all matters relating to the merger by absorption of the company "Electronic Governance of Social Security S.A." (H.I.K.A. S.A.), established by the first article of Law No. 3607/2007 (A'245) and supervised by the Minister of Labour and Social Security, with Information Society S.A. and in particular the point in time at which the merger will take place
by applying the above provisions mutatis mutandis.

The above decision determines the way in which the Information Society S.A. will perform the functions of the "Electronic Governance of Social Security S.A." (E.DI.KA. S.A.) in accordance with the guidelines issued by the Minister of Labour and Social Security.

Article 63
Merger of the limited liability companies EBETAM SA, EKEPY SA and ETAKEI SA

1. The companies 'Ceramic and refractory technological development joint stock company' (EKEPY SA), established as a joint stock company by Decree Law 420/1986 (A 198) and 'Textile, clothing and fibres technological development company S.A.' (ETAKEI SA), established as a joint stock company by Decree No 385/1986 (A 168), are merged with the 'Joint Stock Company for Bioengineering Research and Technological Development of Metals' (EBETAM SA), established as a joint stock company by Decree No 482/1985 (A 174), which, according to paragraph 1.1 of the same Decree, has been merged with the 'Joint Stock Company for Bioengineering Research and Technological Development of Metals' (EBETAM SA), established as a joint stock company by Decree No 482/1985 (A 174). 18 of Article 45 of Law No. 2992/2002 may amend its articles of association by a decision of the general meeting of shareholders, through the absorption of the first and second by the third. The name of the acquiring company shall be changed to 'Joint Stock Company for Industrial Research, Technological Development and Laboratory Testing, Certification and Quality', while its name shall remain the same.

2. The merger of the above limited liability companies by absorption shall be carried out in accordance with the provisions of the present Articles of Association and, in addition to the provisions of Articles 69 to 78
of mr. n. 2190/1920 (A' 37) and the law of the Republic of Cyprus. 2166/1993 (A´137) and other relevant legislation. The merger must be completed within a period of six months from the entry into force of this Regulation.

3. The staff with an employment relationship under private law for an indefinite period of time of the companies merged by absorption from EBETAM SA and the lawyers employed in these companies with a paid mandate are automatically transferred to the absorbing company with the same employment relationships and are its staff, retaining the rights and obligations arising from the employment relationships in force
at the time of the merger. The Minister for Development, Competitiveness and Shipping shall decide on all matters necessary for the transfer and integration of the staff of the companies being absorbed into the acquiring company.

4. Upon completion of the merger, the acquiring public limited company is automatically and without any other formulation in accordance with the law, substituted for all the rights, obligations and legal relations of the company being acquired and this transfer is effected by universal succession, and the legal proceedings of the company being acquired are continued by the acquiring company without any other formulation and without any violent interruption due to the merger.

5. The acquiring companies transfer all their assets and liabilities

to the acquiring limited liability company and the latter becomes the sole owner, lessee, holder and distributor of all movable and immovable property and all other assets of the acquired company.

6. Within two months of the completion of the con-
by decision of the Board of Directors of ELOT SA, the ELOT laboratories for low voltage, electrical toys and polymers and tyres, with all their equipment, as well as the quality mark for the certification of industrial products, are transferred to the absorbing company. The contribution shall be made following an assessment of the laboratories by the Committee under Article 9 of the Law. 2190/1920 and following a decision by the general meeting of EBETAB SA to increase its share capital by the same amount, with the former shareholders waiving their subscription rights and disposing of the issued shares to ELOT SA.

7. If the merger has not been completed by the expiry of the time limit provided for in sub-paragraph 3, the above companies shall be dissolved automatically and put into liquidation. Liquidators shall be appointed by decisions of the Minister of Development, Competitiveness and Shipping if they have not been appointed within one month of the automatic dissolution of the aforementioned companies by the General Meeting of Shareholders. These decisions shall be adopted fifteen (15) working days after the expiry of the period referred to in the previous subparagraph, within which the General Meeting of Shareholders should have appointed a liquidator.

8. The General Secretariat for Industry of the Ministry of Development, Competitiveness and Shipping exercises the supervisory authority of the above companies during the merger process and of the absorbing company EBETAM SA after the completion of the merger.

Article 64
Dissolution of Public Limited Companies

1. α) The joint-stock company "Institute for Education and Training of the Members of the Economic Chamber of Greece" (IEKEM- OEE), which has been established under the authority of Article 87 of Law 1943/1991 and whose establishment was authorized by Decision 39697/DECO2355/1997 (B´1088) of the Minister of Development, Competitiveness and Shipping, is dissolved and put into liquidation. The Economic Chamber of Greece, a public limited liability company established by Article 1 of Law No. 1100/1980 (A´295) and supervised by the Minister of Development, Competitiveness and Shipping, shall be responsible for covering the operational needs of the liquidation, the salaries of the staff and the repayment of any debts to third parties.

b) The staff with an employment relationship under private law for an indefinite period of time, as well as the lawyer with an indirect mandate relationship serving at IEKEM-UEF shall be transferred, automatically, from the publication of this law with the same employment relationship, to the Hellenic Economic Chamber of Greece. The transfer shall be made to vacant posts of an equivalent or similar speciality, of the same educational level as the postholder's.

applicant or on the basis of his/her qualifications. If there are no vacant posts, the transfer shall be made to staff posts recommended by the transfer act.

c) The staff of IEKEM - AIF and the lawyer with a paid mandate transferred to the AIF shall be transferred to the IEKEM - AIF.
shall be placed in the IEKEM - AIF until the completion of its winding-up and liquidation.

d) After the dissolution and liquidation of IEKEM - AIF, any item of movable or immovable property shall be automatically transferred to the AIF without any form, deed or contract and without any consideration,
which is the sole shareholder and which owns the
their exclusive use and management, unless otherwise provided by more specific provisions.

Within one month of the completion of the liquidation, the the management body of the AIF shall be required to draw up an inventory of all movable and immovable property coming under its ownership, exclusive use and management. The inventory report shall be approved by decision of the Minister for Development, Competitiveness and
and Maritime Affairs and an extract from the approved report, which describes the real estate and other rights in rem to the real estate, with the summary provided for by the provisions of article 9 of b.d. 533/1963, shall be registered free of charge in the relevant registry books of the competent land registry. Similarly, the necessary land registrations are carried out free of charge.
matological records.

e) By decision of the Minister of Development, Competitiveness and Shipping, who supervises the company under dissolution and liquidation of this article, after an opinion of the Board of Directors of the AIF that holds all the shares of the company, the
of its capital, any other necessary details relating to the dissolution and liquidation of the company, and in particular the date on which the liquidation of the company will commence, shall be regulated.
or termination of the winding-up, and any other relevant matter relating to the winding-up. The General Meeting of the shareholders of the company being wound up and liquidated shall appoint the liquidator within one month of the publication of this Regulation. Within a period of fifteen (15) days from the expiry of any such period, the liquidator shall be appointed by decision of the Minister concerned.

2. α) The joint stock company "Organisation for the Promotion of Greek Culture S.A." (OPEP S.A.), renamed in accordance with Article 73(1)(a) of Article 73(1)(a) of the Greek Constitution, which was renamed 'OPEP S.A.'. 16 of Law No. 3028/2002 (A' 153) and which was established by par. 2A of Article 6 of Law No 303030 of 303030. 2557/1997 (A 271), as that paragraph was replaced by par. 1 of Article 6 of Law No. 2819/2000 (A'84) and replaced by par. 11 of Article 1 of Law No. 2833/2000 (A' 150) and par. 23 of Article 80 of Law No. 3057/2002 (A' 239) and whose Board of Directors and other administrative bodies were abolished by Article 7 of Law No. 3895/2010 (A' 206) and the joint stock company 'AGROTIMA', established by Article 41 of Law No. 3734/2009 (A' 8), both supervised by the Minister of Culture and Tourism, are dissolved and put into liquidation.

b) After the dissolution and liquidation of the aforementioned joint stock companies, all their movable or immovable property is automatically transferred, without the observance of any form, deed or contract, free of charge and

free of charge, to the Greek State and its exclusive use and management belongs to the Ministry of Culture and Tourism. Within one month of the completion of the liquidation, the Minister of Culture and Tourism shall take an inventory of all movable and immovable property which comes under its ownership and exclusive use and management. The inventory report is approved by decision of the Minister and an extract from the approved report, which describes the properties and the other legal rights to the properties, with the summary provided for in Article 9 of Decree No 533/1963, is entered free of charge in the relevant transfer books of the competent mortgage office. The required land registrations shall also be made free of charge.

c) A decision of the Minister of Culture and Tourism shall regulate all other necessary details relating to the dissolution and liquidation of the above companies and, in particular, the date on which the liquidation begins or ends, as well as any other specific issue relating to the liquidation. The General Meeting of the shareholders of the companies being wound up and liquidated shall appoint the liquidators within one month of the publication of this Regulation. Within a period of fifteen (15) days from the expiry of any unfulfilled deadline, the liquidators shall be appointed by decision of the aforementioned Minister.

d) Any form of employment contracts of the staff of the above limited liability companies, as well as the work contracts concluded by them, shall be terminated within two months of the entry into force of this Act, subject to the provisions of labour legislation. Lawyers who have been recruited and are serving with a paid mandate at the time of the publication of the present law in the Organisation for the Promotion of Greek Culture S.A. may, at their request, within two months of the notification of the relevant invitation, be transferred in the same relationship to the legal person under public law with the name of the Fund of Archaeological Resources and Expropriations. The transfer is made by joint decisions of the Ministers of Administrative Reform and Electronic Government, Finance and Culture and Tourism.

e) Article 14 of Law No. 3525/2007 (A' 25) is amended as follows:

"A percentage of one per cent (1%) of the amount of each monetary grant submitted to the Bureau of Archaeological Resources and Expropriations (BOP) and falling within the provisions of this Law shall be retained by the Ministry of Culture and Tourism and shall be paid to the Archaeological Resources and Expropriations Fund (ARF) for the fulfilment of its purpose. A joint decision of the Ministers of Finance and Culture and Tourism shall determine the procedure for the withholding of this percentage.

From the publication of this document, the Archaeological Resources and Expropriation Fund (ARF) undertakes to issue the Culture Card."

Article 65
General provisions

1. Transfers and transfers of the above personnel from legal persons under private law and limited liability companies to the State and N.P.D.D. are included in the restrictions of paragraphs 1 and 7 of article 11 of Law No. 3833/2010 (A΄ 40).

2. Where, in accordance with the provisions of this Regulation, there are no vacant posts of the same category, branch and speciality for which the transferee or transferee possesses the requisite qualifications, posts shall be made up of staff. The transfer or redeployment of staff of departments and bodies which are being abolished or merged or are in the process of being wound up or wound up shall be effected by the simultaneous commitment of a vacant permanent staff post which is not filled for as long as the temporary post exists. The commitment of the post shall be explicitly mentioned in the transfer or redeployment decision.

3. As from the publication of this Regulation, secondments of all staff serving in the institutions and departments which are being abolished or merged or which are being wound up or wound up shall automatically cease.

4. The total period of service of staff transferred or reassigned, completed in the institutions of origin and the time recognised as service, shall be regarded as actual service for the purposes of promotion in grade and salary and for all other purposes.

5. Without prejudice to any more specific provisions of this law, staff with fixed-term employment contracts of services and bodies that are being abolished or merged or of public limited companies that are being wound up or liquidated, as well as staff employed under a work contract, shall be dismissed in accordance with the provisions of the relevant legislation in force.

6. Persons transferred or reassigned in accordance with
the provisions of this Regulation, if they do not present themselves within an exclusive period of fifteen (15) working days from the notification of the act of transfer or reassignment to take up their duties, they shall be deemed to have terminated their contract and shall not be entitled to compensation for that reason.

7. The transfer or reassignment of permanent and contract staff
The employment of staff under private law for an indefinite period of time of the services or bodies which are being abolished or merged or which are being wound up and wound up in accordance with the provisions of this Regulation shall be by way of derogation from the provisions in force.

8. For all cases of automatic transfer of staff of bodies abolished or merged or placed in liquidation and winding up in accordance with the provisions of this Act, a declaratory act shall be issued by the Minister supervising the host body or the competent Minister in charge of the host services, which shall be published in the Official Gazette of the Ministry of Justice.

shall be published in a summary in the Official Gazette.

9. Staff on secondment or transfer shall be placed in the salary grades of the relevant category according to their qualifications and total length of service and shall receive the remuneration of the host department. Any additional remuneration or emoluments and special allowances of whatever name shall not be retained as a personal difference.

10. Staff transferred or reassigned in accordance with the provisions of this Act shall continue to be subject to the institutions to which they were subject before their transfer or reassignment as regards main and supplementary insurance.

11. The period between the date of the demo-
The period from the date of entry into force of this Regulation until the date of notification of the transfer or transfer and entry into service of the staff being settled shall be regarded in all cases as the period of actual service of such staff in the host institutions which shall pay their remuneration for that period.

12. α) Lawyers with a salaried mandate of the abolished or merged entities or entities under dissolution and liquidation are required within one month of the publication of this Act to submit to the management body of the entity to which the abolished entities have been merged or to the liquidators or to the Minister supervising the abolished entity: (a) an itemised list of the pending and closed court cases handled by them, signed for accuracy by the head of the legal department of the body, if any, otherwise signed only by the lawyer with a paid mandate. The above list of pending cases shall include a detailed indication of the stage of the proceedings at which the case is currently pending and the date of the next procedural act.
the documents, reports, judgments and supporting documents.

If the above information is not delivered within the prescribed period or is incomplete, subject to the next subparagraph, the contract shall be terminated for cause through the lawyer's fault and no compensation for termination shall be due.

b) Lawyers with a paid mandate are obliged to submit the above information also for cases whose handling has been entrusted to lawyers who were not paid a fixed fee, if the information has come to them. Otherwise, they must ensure that the information is collected and subsequently submitted in accordance with the above. Failure to collect and submit the information referred to in the preceding subparagraph within the prescribed period, through no fault of the lawyer, shall not constitute good cause for terminating the contract of engagement.

13. Existing leases of immovable property of legal persons or companies being abolished or merged which are dissolved and wound up in accordance with the provisions of this Act shall be dissolved within three months of the publication of this Act. By joint decision of the Minister of Finance and the Minister supervising the aforementioned legal persons and companies, the lease may be extended for up to one more month and only once, provided that there is a serious reason mentioned in the decision. A similar decision shall regulate all other details concerning the termination of the leases.

14. Pending trials continued by the successors bodies, without their forcible termination and without any other formality being required for their continuation. All obligations and rights existing upon the abolition or merger or division or dissolution of the institutions shall be transferred in their entirety to the successor institutions, which shall become the universal successors. In the event of an agency being abolished and its competences transferred to units of the Ministry, it shall be considered as the successor agency. If the body is abolished without transferring its competences, the Ministry supervising the abolished body is considered the universal successor.

Article 66
Abolition, merger and restructuring of N.P.I.D. and public enterprises

1. After article 14A of Law no. 3429/2005 (A 314), the following Article 14B is inserted:

"Article 14B
Abolition, merger and restructuring of N.P.I.D. and public enterprises

1. By joint decision of the Minister of Finance and of the Minister supervising the case: a) the senior companies under the name of "State Property Company of the State S.A. (K.E.D. S.A.)", "Public Property Management Organisation S.A. (O.D.D.Y. S.A.)", "Public Property Management Organisation S.A. (O.D.D.Y. S.A.)", "Public Property Management Organisation S.A. (O.D.D.Y. S.A.)», «Ελληνική Ραδιοφωνία Τηλεόραση Α.Ε. (Ε.Ρ.Τ. Α.Ε.)», «Εταιρεία Τουριστικής Ανάπτυξης Α.Ε.», «Οργανισμός Σχολικών Κτιρίων Α.Ε. (Ο.Σ.Κ. Α.Ε.)», «Δημόσια Επιχείρηση Ανέγερσης Νοσηλευτικών Μονάδων Α.Ε. (Δ.ΕΠ.Α.ΝΟ.Μ. S.A.)", "THEMIS CONSTRUCTION S.A.", "Hellenic Organisation of Small and Medium Enterprises and Handicrafts S.A. (E.O.M.M.E.H. S.A.)', (b) the legal entities under private law called 'Institute of Geological and Mining Research (I.G.M.E.)' and 'National Youth Foundation (E.I.N.)' and (c) other legal entities under private law owned by the State, provided that they are regularly subsidised from State resources, and other public undertakings, provided that the Greek State is the owner of all their paid-up share capital, may, if they charge the State Budget directly or indirectly or if they pursue a similar purpose or for the purpose of rationalising their operating costs: (a) be abolished, merged or broken up by absorption or by the formation of new companies or by the absorption and formation of new companies; and/or (b) have assets or business units spun off from them as a branch or division

(d) In particular, the joint decision referred to in this paragraph shall merge into a single body under the name 'Unified Agricultural Organisation - DIMITRA', the legal persons under private law with the following names: aa) 'National Agricultural Research Foundation (NARF)', (b) 'Organisation for Agricultural Vocational Education, Training and Employment (O.G.E.E.E.K.A.) - "DEMITRA"', (c) 'Organisation for Agricultural Research (O.G.E.E.K.A.) - "DEMITRA"', (d) 'Organisation for Agricultural Research (O.G.E.E.K.A.) - "DEMITRA"', (e) 'Organisation for Agricultural Vocational Education, Training and Employment (O.G.E.E.K.A.) - "DEMITRA"', (f) 'Organisation for Agricultural
for the preparation and supervision of agricultural products
(O.P.E.G.P.)" with the distinctive title AGROCERT and dd) the
"Hellenic Milk and Meat Organisation
(EL.O.G.A.K.)".

2. The decision referred to in the preceding paragraph shall determine the fate of the property of the legal person which may be dissolved, the body which becomes the successor to its rights and obligations, the statutes or the body governing it in the event of a merger and any other relevant matter for the application of the preceding paragraph."

2. Within nine months from the date of issue of the
the decision of paragraph 1 of Article 14B of Law No. 3429/2005, the number of surplus staff for which Article 37 par. 7 of Act No. 3986/2011 (A´ 152). This determination shall be made by decision of the Directorate-General or Directorate or department of the successor body responsible for the staff, following a relevant study, including the preparation of a new organisation chart. Pending the identification of any surplus staff and the transfer of non-excess staff in accordance with the provisions of this Article, the Commission shall
hereinafter referred to, the salary shall be paid in the normal way by the
bodies being wound up, merged or divided, the duration of which procedures shall be extended until then.

Article 67
Repealed provisions

As of the entry into force of this Act, any general or specific provision that is contrary to or otherwise regulates the matters regulated by the provisions of the aforementioned Articles 56 to 66 shall be repealed.

Article 68
Other provisions of the Ministry of Administrative Reform and e-Government

1. For the filling of positions in the State, N.P.D.D. and O.T.A. of first and second degree by transfer or transfer of staff with general or special provisions, prior approval by the four-member committee is required in accordance with PY 33/2006 (A 280), as in force at any time. Pending at the time of the publication of this Act, transfers or transfers of staff under private law from the bodies referred to in Article 14(f) to (i) of Law No. 2190/1994 (A 28) to public services, public-law entities and first- and second-tier local authorities shall not be completed.

2. The provision of subparagraph 1 of this paragraph shall not applies to compulsory staff transfers.

3. After the third subparagraph of sub-paragraph 5 of subparagraph c of paragraph 1, the third subparagraph of sub-paragraph 5 of subparagraph c of paragraph 2 and the third subparagraph of sub-paragraph 4 of subparagraph c of paragraph 3 of Article 85 of the Civil Service Code, as replaced by the provisions of Article 1 of Law No. 3839/2010 (A 51), the following subparagraphs are added:

"The grade of the written examination is valid for six (6) years from the date of the results. For staff members who take two or more written examinations, the highest mark shall be taken into account. The written test shall be held at least once every three (3) years, irrespective of the notice of selection of heads of unit. Officials who meet the conditions laid down in Article 84 of this Regulation on the closing date for the submission of applications for the written test and officials who will have met those conditions four (4) years after that date shall be eligible to take the written test.

4. At the end of par. 1 of article 157 of the Civil Service Code, as replaced by the provisions of the second article of Law No. 3839/2010, the following subparagraph is added:

"The NECI may also meet at the seat of the A.S.E.P."

5. In par. 6 of article 37 of Law No. 3986/2011 (A' 152), the phrase "paragraphs 1 and 2" shall be replaced by the phrase "paragraphs 4 and 5".

6. The provisions of Article 2 of P.D. 57/2007 (A´ 59), as in force shall be replaced by the following:

"1. The N.C.D.D.A. is governed by a Board of Directors consisting of:

a) the President,

b) the Secretary General of the Hellenic Republic,

c) the Directors of the educational units of the E.K.D.D.A,

d) the responsible coordinator of the Documentation and Innovation Unit of the E.K.D.D.A,

e) three experts, each in a different field of expertise, with experience mainly in public administration, e-government, consultation, financial management, conflict resolution, social networks, transparency, lifelong learning, at least one of whom must be a graduate of the
N.S.D.A.,

f) one representative of the Central Union of Municipalities of Greece (K.E.D.E.),

g) one representative of the Supreme Administration of Public Employees' Unions of Greece (A.D.E.D.Y.),

h) one representative of the Union of Greek Regions (EN.P.E.),

i) a representative of the Panhellenic Federation of Employees of Local Authorities
(P.O.E. - O.T.A.).

2. The President, the Secretary General and their alternates shall be chosen from among scientists of high standing and specialised experience in the scientific disciplines which

listed in point (e) of paragraph 1 of this Article or from other scientific disciplines, provided that they have exercised high-level administrative responsibilities. In the event of a full-time faculty member being appointed as Chairman of the Board of Directors of the National Centre for Public Administration and Local Government, he shall retain his full-time category and shall be paid, in addition to the remuneration of his main post as provided for by the provisions in force, the monthly allowance provided for the Chairman of the Board of Directors of the National Centre for Public Administration and Local Government, subject to the provisions of paragraph 1. 1 of Article 2 of Law No. 3833/2010 (A´ 40).

3. The President, the Secretary General, as well as the members referred to in points (e), (f), (g), (h) and (i) of paragraph 1 and their alternates shall be appointed for a three-year renewable term of office by decision of the Minister of Administrative Reform and e-Government. A decision of the Ministers of Administrative Reform and e-Government and Finance shall determine the remuneration of the Chairman, the members and the Secretary of the Board and the remuneration of the Secretary General. The President and the members of the Board of Directors of the E.C.D.A. shall continue to exercise their functions after the expiry of their term of office until it is renewed or until new members are appointed in accordance with the provisions of this Regulation.

4. The term of office of the Chairman, the Secretary General and the members of the Board of Directors referred to in point (e) of paragraph 1 may be terminated in the event of serious misconduct or gross negligence in the performance of their duties. Such termination shall be effected by decision of the Minister for Administrative Reform and e-Government.

5. The Board, on a proposal from the Secretary-General, shall appoint an official of the Centre and his/her alternate as Secretary of the Board."

7. At the end of sub-case cc' of case a of paragraph 1 of article 10 A of article 10 A of decree 57/2007 (A 95), added by case d' of paragraph 1 of article 57 of Law No. 3966/2011 (A 118), the following sub- case dd' is added:

"dd) Ensuring the proper functioning and management of the

the website for the publication of calls for expressions of interest for posts of public-sector postholders, as well as of draft legislative and regulatory provisions put out to public consultation."

Article 69
Cleaning of schools

Case c of paragraph 1 of article 18 of Law No. 3870/2010 (A´ 138) shall be replaced by the following:

"c.i. The contracts for work for hire referred to in paragraph 5 of article 113 of Law no. 1892/1990 (A' 101), as amended and in force, shall be drawn up for the academic years 2010-2011 and 2011-2012 in accordance with the provisions of these regulations.

ii. From the beginning of the 2012-2013 school year and if the needs of the municipalities for the cleaning of school units are not covered by existing staff, they may be covered by contracts drawn up by the municipalities concerned, in accordance with the legislation in force.

iii. For the cost of the employment, by contract, of the staff referred to in the preceding subparagraph, for the academic year 2012-2013 and thereafter, a special appropriation shall be entered in the budget of the Ministry of Interior, which shall be allocated, by decision of the Minister, to the municipalities concerned on a pro rata basis. Until the above academic year, paragraph 5 of Article 113 of Law 113 shall continue to apply. 1892/1990, as amended and in force."

Article 70

The contracts concluded during the 2010-2011 school year by the Prefectural Authorities for the transport of primary and secondary school pupils are extended for the period from 1 September to 31 December 2011 by decision of the Regional Council, taken by an absolute majority of its members, and after the Secretary General of the Decentralised Administration has confirmed by an act of the Decentralised Administration that the relevant competitions have been launched by the municipalities concerned without being completed.

Contracts are extended on terms and at a cost lower than those which have expired and are negotiated.

Once the tenders have been completed by the municipalities concerned and the new contractors have been appointed, the above contracts, if the extension period has not been completed, will be terminated automatically and without compensation.

Article 71
Entry into force

This Law shall enter into force on the date of its publication in the Official Gazette, unless otherwise specified in its individual provisions.

We order the publication of this document in the Government Gazette and its execution as a law of the State.

Lefkada, August 18, 2011

THE PRESIDENT OF THE REPUBLIC
CARLOS G. PAPOULIAS

THE MINISTERS

ADMINISTRATIVE REFORM AND E-GOVERNMENT
D. REPPASH

HOME AFFAIRS
. KASTANIDES

VICE PRESIDENT OF THE GOVERNMENT AND MINISTER FOR FINANCE
E. VENIZELOSSP

NATIONAL DEFENCE
. BEGLITIS

DEVELOPMENT, COMPETITIVENESS, ENVIRONMENT, ENERGY AND MARITIME AFFAIRS AND CLIMATE CHANGE
M. CHRYSOCHODIS

. PAPACONSTANTINOU

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A. DIAMOND BOOTS

. RAGUSIS

EMPLOYMENT AND SOCIAL SECURITY
Γ. KUTRUMANISA

HEALTH AND SOCIAL SOLIDARITY
. LOVERDOS

RURAL DEVELOPMENT, AND
MR SCANDALIDESSP

CULTURE FOOD AND TOURISM
. SENATOR

It was considered and set the Great Seal of the State.

Athens, August 19, 2011

THE MINISTER FOR JUSTICE
M. PAPAIOANNOU

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