

# GOVERNMENT GAZETTE OF THE HELLENIC REPUBLIC

22 June 2016

**VOLUME A**

No. 117

## **LAW 4399**

Institutional framework for establishing Private Investment Aid schemes for the country's regional and economic development - Establishing the Development Council and other provisions.

THE PRESIDENT  
OF THE HELLENIC REPUBLIC

We issue the following law that was passed by Parliament:

### SECTION A INSTITUTIONAL FRAMEWORK FOR ESTABLISHING PRIVATE INVESTMENT AID SCHEMES FOR THE COUNTRY'S REGIONAL AND ECONOMIC DEVELOPMENT

#### Article 1 Purpose

The purpose of this law is to promote the balanced development with respect to the environmental resources and support the country's less favoured areas, increase employment, improve cooperation and increase the average size of undertakings, achieve technological upgrading, form a new extrovert national identity (branding), improve competitiveness in high value-added and knowledge-intensive sectors, shift the value in the production chain for the production of more complex products, save natural resources in the perspective of a circular economy, offer better services, attract direct foreign investments and, ultimately, ensure better positioning of the country in the International Division of Labour. The achievement of these objectives is pursued by the aids hereof through the schemes provided for in the Special Part hereof, namely by:

(a) openness and innovativeness; (b) creating new jobs;  
(c) developing the country's human resources with an emphasis on the employment of trained human resources to reverse the current exodus of young scientists;

(d) attracting direct foreign investments; (e) high added value; (f) improving the technological level and the competitiveness of enterprises; (g) smart specialisation;  
(h) developing networks, synergies, cooperative initiatives and generally supporting the social and solidarity economy;  
(i) encouraging mergers; (j) developing sections and interventions to enhance healthy and targeted entrepreneurship with a special emphasis on small and medium entrepreneurship;  
(k) re-industrialisation of the country; (l) supporting areas with reduced growth potential and reducing regional disparities.

#### Article 2 Definitions

For the purposes hereof, in addition to the definitions contained therein, the definitions of Article 2 of the General Block Exemption Regulation shall apply (GBER - Regulation 651/2014 of the Commission).

#### Article 3 Applicable Law

1. The aids for the aid schemes hereof shall be provided without prejudice to the provisions of the GBER. The provisions of the above Regulation shall apply to all matters not expressly regulated in this law.

2. The aid schemes hereof, for which resources of the European Structural and Investment Funds are also used, shall be subject to the additional terms and conditions of the EU and national law governing such aids.

3. This law may also apply to investment projects for aids granted under schemes covered in other rules of EU law, after prior notification and approval process by the European Commission. Specific matters, and any differences arising from the application of the relevant EU rules shall be defined by decisions of the Minister of Economy, Development and Tourism, or any other competent Minister.

### GENERAL PART COMMON PROVISIONS

#### CHAPTER I TERMS AND CONDITIONS OF AID

#### Article 4 General rules for granting aid

The aid schemes hereof are subject to the following general rules:

1. Single Investment Project (Article 14 para. 13 first sentence GBER)

For the purpose of applying the aid scheme hereof, it shall be deemed that a single investment project is also any initial investment started by the same beneficiary (at group level) including affiliated or associated undertakings, starting within three (3) years from the date of commencement of works for another aided investment in the same region (Nuts 3) of Regulation (EC) 1059/2003 of the European Parliament and of the Council (OJ L 154).

#### 2. Cumulation

(a) Investment projects aided under the schemes hereof shall not be included in any other de minimis aid scheme or schemes. Exceptionally, the decision of notice regarding the schemes hereof may provide for the possibility of cumulating the aids under this scheme with the aids of other schemes, only if such cumulation does not result in exceeding the highest aid intensity or aid amounts specified in the GBER or the relevant Commission Decision (Article 8 para. 3, 4 and 5 GBER).

(b) In determining whether the thresholds on maximum aid intensities and maximum aid amounts provided for in the GBER for the schemes hereof are complied with, the total amount of aids provided, as appropriate, for the aided investment project or undertaking shall be taken into account, and the case of artificial splitting up shall be checked (Article 4 para. 2 and Article 8 para. 1 GBER).

(c) In cases of aid combination of the aids hereof with EU funding, which is subject to centralised management by the institutions, organisations, joint ventures or other EU bodies and not under the direct or indirect control of the State, the provisions of Article 8 para. 2 GBER shall apply.

#### 3. The "Deggendorf" principle

Projects of entities that are subject to a pending recovery order after a previous Commission decision declaring an aid illegal and incompatible with the internal market shall not be included in the aid schemes hereof (Article 1 para. 4 GBER). Every investor, when submitting the application for inclusion in this law, must declare that it has not received any State aid against which the procedure of the previous section has been initiated.

#### 4. Incentive Effect

The aids of the schemes hereof operate as an incentive within the meaning of Article 6 GBER, for the further development of activities or works and are not provided for activities, which the beneficiary would in any case develop, even without being granted the aid. The aids shall have an incentive effect, only if the beneficiary has submitted a written application for the aid before the start of the works on the project. The application for the aid shall contain at least the following information: (a) the undertaking's name and size; (b) description of the project, including its start and end dates; (c) the location of the project; (d) the list of project costs; (e) the type and amount of aid, and (f) the funding of the investment project.

Start of works is the earlier of either the start of construction works relating to the investment, or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible. Buying

land and preparatory works such as obtaining permits and conducting feasibility studies are not considered start of works. For take-overs, "start of works" means the moment of acquiring the assets directly linked to the acquired establishment (Article 2 point (23) GBER). The start of works of the investment project before requesting the aid results in the rejection of the entire investment project.

5. Rule of non-discrimination and accessibility of people with disabilities.

The investment projects included in the aid schemes hereof should ensure the necessary conditions to avoid discrimination against vulnerable groups, particularly regarding accessibility to infrastructure, services and goods.

#### Article 5

##### Terms and conditions of inclusion

1. Participation of aid beneficiary in the cost of the investment project

The aid beneficiary may participate in the cost of the investment project either through its own resources or by external financing, provided that at least twenty-five percent (25%) of the total investment cost does not contain any State aid, public support or provision (Article 14 para. 14 GBER).

##### 2. Minimum threshold of investment projects

The minimum eligible threshold of investment for inclusion of investment projects in the aid schemes hereof shall be defined by the size of the aid beneficiary, namely:

(a) for large enterprises, in the amount of five hundred thousand (500,000) euros; (b) for medium-sized enterprises, cooperatives and clusters of Article 52, in the amount of two hundred fifty thousand (250,000) euros; (c) for small enterprises, in the amount of one hundred fifty thousand (150,000) euros; (d) for micro enterprises, in the amount of one hundred thousand (100,000) euros;

(e) for the Social Cooperative Enterprises of Law 4019/2011 (Gov. Gaz. 216, Vol. A) and the Agricultural Cooperatives, the Producers Groups and the Rural Partnership of Law 4384/2016 (Gov. Gaz. 78, Vol. A), in the amount of fifty thousand (50,000) euros.

3. Content of investment projects The investment projects falling under the aid schemes hereof should be an initial investment (Article 2 point 49 GBER); in particular, they should meet one of the following conditions: (a) setting-up a new establishment; (b) extension of the capacity of an existing establishment; (c) diversification of the output of an establishment into products not previously produced in the establishment provided that the eligible costs are higher than 200% of the book value of assets used again as recorded in the fiscal year preceding the application for inclusion of the investment project; (d) fundamental change in the overall production process of an existing establishment, provided that the eligible costs exceed the depreciation during the three previous fiscal years of the assets related to the activity, which is to be modernised; (e) an acquisition of assets belonging to an establishment that has closed or would have closed had it not been purchased by an investor unrelated to the seller and excludes sole acquisition of the shares of an undertaking.

#### CHAPTER II

##### AIDED INVESTMENTS -

## OPERATORS OF INVESTMENT PROJECTS - ELIGIBLE COSTS

### Article 6

#### Beneficiaries of included investment projects

1. Aid beneficiaries of these aid schemes are enterprises established or having a branch in the Greek territory at the time of start of works of the investment project in one of the following forms: (a) personal business; (b) trading company; (c) cooperative;

(d) Social Cooperative Enterprises of Law 4019/2011 (Gov. Gaz. 216, Vol. A), Agricultural Cooperatives, Producers Groups, Rural Partnerships of Law 4384/2016 (Gov. Gaz. 78, Vol. A);

(e) companies under establishment or merging companies, with the obligation to have completed the publicity procedures before the start of works of the investment project;

(f) businesses operating as a joint venture provided they are registered with the General Commercial Registry (GCR);

(g) public and municipal companies and their subsidiaries, provided that:

(aa) they have not been assigned to serve the public purpose;

(bb) they have not been exclusively assigned by the state to provide services; (c) their operation is not funded by public funds for the period of compliance with the long-term obligations of Article 21.

2. Businesses, whose eligible amount of investment projects exceeds five hundred thousand (500,000) euros and are included in the aid schemes hereof are required to take the legal form of a commercial company or cooperative before the start of works of the investment project.

3. The following shall not be considered beneficiaries and shall be excluded from the aid schemes hereof:

(a) undertakings in difficulty, as defined in Article 2 paragraph 18 GBER (Article 1 para. 4 point (c) GBER);

(b) undertakings which have closed down the same or a similar activity in the European Economic Area in the two years preceding its application for regional investment aid or which, at the time of the aid application, have concrete plans to close down such an activity within a period of up to two (2) years after completion of the investment project for which aid is requested in the area concerned (Article 13 point (d) GBER); (c) undertakings implementing investment projects carried out on the initiative and behalf of the State, on a contract of work, concession or supply of services.

### Article 7

#### Included and excluded investment projects

1. The aid schemes hereof shall apply to investment projects of all economic sectors, subject to the provisions in the following paragraphs.

2. The aid schemes hereof shall not apply to the following investment projects:

A. According to point (a) of Article 13 GBER by category:

(aa) in the steel sector, as defined in point 43 of Article 2 GBER, by category; (bb) in synthetic fibers, as defined in point 44 of Article 2 GBER, by category; (cc) in the coal sector, as coal is defined in point 13 of Article 2 GBER on State aid to the coal industry;

(dd) in the shipbuilding sector. By way of derogation, an aid scheme may be announced in the shipbuilding sector by joint ministerial decision with the prior approval of the European Commission;

(ee) in the production, distribution and energy infrastructure sectors, subject to item (a) of paragraph 4;

(ff) in the transport sector (and related infrastructure), as defined in point 45 of Article 2 GBER, by category.

B. Based on the "National Nomenclature of Economic Activities - Activity Code Numbers 2008" [Ministerial Decision No. 1100330/1954 /AM/2008 (Gov. Gaz. 2149, Vol. B) and Circular Pol. No. 1133/2008], and subject to Articles 52-58:

-05- (Coal and lignite mining) to -09- (Mining support activities).

-36- Collection, processing and supply of water excluding seawater desalination services exclusively using RES.

-41- Construction of buildings.

-42- Civil engineering.

-43- Specialised construction activities.

-45- Wholesale and retail trade, repair of motor vehicles and motorcycles.

-46- Wholesale.

-47- Retail.

-52- Warehousing and support activities for transportation, without prejudice to point (b) of paragraph 4.

-53- Postal and courier activities.

-55- Accommodation, subject to point (c) of paragraph 4.

-56- Food service activities.

-60- Programming and broadcasting activities.

-64- Financial service activities.

-65- Insurance, reinsurance and pension funds.

-66- Activities auxiliary to financial services and insurance activities.

-68- Real estate.

-69- Legal and accounting activities.

-70- Activities of head offices - management consultancy activities.

-71- Architectural and engineering activities - technical testing and analyses.

-72- Scientific research and development.

-73- Advertising and market research.

-75- Veterinary activities.

-77- Rental and letting activities.

-78- Employment activities.

-79- Travel agencies, tour operators and booking services and related activities.

-80- Protection and investigation activities.

-81- Services to buildings and outdoors.

-82- Office administrative activities, office secretarial support and other business support activities to undertakings.

-84- Public administration and defence - compulsory social insurance.

-85- Education.

-86- Human health activities, excluding investment health tourism and medical tourism projects.

-87- Assistance activities with accommodation, excluding investment projects of health tourism and medical tourism. The terms and conditions of the included investment projects of ACN -86- and -87-, and other related matters regarding

their implementation shall be defined by joint decision of the Ministers of Economy, Development and Tourism, and the co-responsible Ministers, as appropriate.

-88- Social work activities without accommodation.

-90- Creative activities, arts and entertainment.

-91- Library, archives, museum and other cultural activities, subject to paragraph 3.

-92- Gambling and betting.

-93- Sports activities and amusement and recreation activities, subject to instance (g) of item (c) of paragraph 4.

-94- Organisation activities.

-95- Repair of computers and personal and household goods.

96- Other activities of personal services, subject to instance (g) of item (c) of paragraph 4.

-97- Activities of households as employers of domestic personnel.

-98- Activities of private households, on the production of non-distinct goods and services for own use.

-99- Activities of offshore organisations and entities.

3. By way of derogation from ACN -91-, which is excluded from the aid schemes, the following activities shall be aided:

(a) 91.01.11 (library services)

(b) 91.02 (museum activities).

4. By way of derogation from the sector of paragraph 2, which is excluded from the aid schemes, the following activities shall be aided:

(a) In the production, distribution and energy infrastructure sector, the following investment projects shall be exceptionally aided:

(aa) Small Hydropower plants with an installed capacity of up to 15MW, under Article 41 GBER and Law 3468/2006 (Gov. Gaz. 129, Vol. A), as applicable;

(bb) cogeneration units of high efficiency by RES under Article 40 GBER;

(cc) hybrid RES plants in non-interconnected islands with a guaranteed capacity of up to 5 MW, under Article 41 GBER;

(dd) generation of heat and cooling from renewable energy sources under Article 41 GBER; (ee) energy efficient district heating and cooling under Law 4342/2015 (Gov. Gaz. 143, Vol. A) and Article 46 GBER;

(ff) production of sustainable biofuels which are not based on edible plants and are not subject to an obligation of supply or blending, under Article 41 GBER, as well as conversion of existing biofuel plants based on edible plants in sustainable biofuel production plants, which are not based on edible plants and are not subject to supply and blending obligation under Article 41 GBER.

(b) In the sector of warehousing and support activities for transportation the following sectors shall be exceptionally aided:

(aa) 52.22.11.05 [Touristic port services (marinas)];

(bb) 52.22.11.06 (Water airport operation services) and,

(cc) 52.29.19.03 [Transportation services with logistics].

(c) In the tourism sector, the following investment projects shall be included in the aid schemes: (aa) establishment or extension of hotel units of at least three (3) stars; (bb) comprehensive modernisation of hotel units which belong or

are upgraded to a class of at least three (3) stars, after five years from the start of the unit or from the date of completion of the previous investment of comprehensive modernisation of the unit;

(cc) extension and comprehensive modernisation of hotel facilities that have ceased operations, provided that during the cessation period the use of the building has remained unchanged and that through the extension or the comprehensive modernisation they are upgraded to a class of at least three (3) stars;

(d) establishment, extension and comprehensive modernisation of tourism camping sites, which belong or are upgraded to a class of at least three (3) stars; (ee) establishment and comprehensive modernisation of hotel units in designated traditional or listed buildings, which belong or are upgraded to a category of at least two (2) stars;

(ff) complex tourism accommodation, as defined in Law 4276/2014 (Gov. Gaz. 155, Vol. A), except the part thereof relating to buildings and facilities to be transferred or leased on a long-term and provided they are submitted as single investment projects under Articles 65-69;

(gg) Special Tourism Infrastructure facilities (conference centres, golf courses, touristic ports, ski resorts, theme parks, spa tourism facilities [spa care units, spa tourism centres - thermalism, thalassotherapy centres, spas], coaching sports tourism centres, mountain refuges, car racing), as defined in Law 4276/2014 (Gov. Gaz. 155, Vol. A); (dd) agritourism facilities or wine tourism for investment projects submitted by clusters;

(i) establishing of youth hostels, if the beneficiaries are those referred to in points (c) and (d) of paragraph 1 of Article 6.

(d) The areas of the territory that will be excluded from the scope of one or more instances of point (c) of this paragraph may be defined by joint decision of the Minister of Economy, Development and Tourism and the co-responsible Ministers, which shall not be changed before the lapse of two years from its adoption.

5. The content, specific terms, conditions, requirements and limitations on the investment projects of paragraphs 2, 3 and 4 may be defined by decision of the Minister of Economy, Development and Tourism and the co-responsible Minister.

6. (a) The specific terms, conditions, requirements and limitations on the inclusion in the aid schemes hereof of the investment projects in the sector of processing and trading of agricultural products as defined in points 8 and 10 of Article 2 GBER shall be determined by joint decision of the Ministers of Economy, Development and Tourism and Agriculture. The above joint ministerial decision regulates solely the cases where the aid of the project is determined based on the eligible costs of the project or the wage costs from job creation as a result of the implementation of the project and not: (a) based on the price or quantity of such products purchased by primary producers or put on the market by the undertakings concerned; or (b) when the aid is accompanied by the obligation to allocate it, in whole or in part, to primary producers (Article 1 para. 3 item (c) GBER).

(b) It is also possible to include, by joint decision of the

Ministers of Economy, Development and Tourism and Agriculture, in the aid schemes hereof, investment projects belonging to the following fields: (aa) fisheries and aquaculture, as provided for in European Parliament and Council Regulation 1379/2013 (OJ L 354) and subject to the provisions in the GBER and Commission Regulation (EU) No. 1388/2014 (EU L 369) of 16 December 2014; (bb) agriculture, as defined in point 9 of Article 2 GBER.

The requirements, additional terms, the legal form of the aided undertakings, the restrictions and conditions as well as any relevant issue for the provision of aids for investment projects in these sectors shall be defined by a similar decision.

#### Article 8

##### Eligible costs of regional aids

1. Eligible costs of investment projects for the implementation of aid schemes shall mean the following, under the terms and conditions in the paragraphs below:

(a) capital expenditure in tangible assets;

(b) capital expenditure in intangible assets; (c) the wage cost of new jobs created as a result of the implementation of the investment project, calculated over a period of two (2) years from the creation of each position. The above wage cost shall be eligible cost only separately and not in conjunction with the cases under points (a) and/or (b).

2. The eligible cost is defined as the cost of expenses, which may be reinforced on the basis of EU and national law. The aided cost is defined as the part of the eligible costs, which is ultimately reinforced based on the limits and restrictions hereof.

3. The eligible costs in tangible assets shall be as follows:

(a) The construction, extension and modernisation of building facilities and special and auxiliary facilities of buildings and structures to ensure accessibility for people with disabilities, as well as landscaping. This expenditure cannot cumulatively exceed 45% of the total regional aid eligible costs. This rate stands at 60% for the corresponding expenditure of the investment projects under point (c) of paragraph 4 of Article 7 and 70% for the corresponding expenditure of the investment projects under instance (cc) of point (b) of paragraph 4. The above rate stands at 80% for investment projects carried out in listed buildings.

(b) The purchase of all existing fixed assets (buildings, machinery and other equipment), or part of the assets of a production plant, in the case of an aided SME, directly related to a production facility, provided the following cumulative conditions are met:

(aa) this plant has ceased its operation; (bb) the purchase is made by the operator unrelated to the seller; (cc) the transaction concerned was carried out under normal market conditions; (dd) the machinery and other equipment cannot be older than seven (7) years from the date of first purchase. Where assets have previously received grants or have been subsidised through investment laws or other aid schemes, they shall be excluded from the eligible costs of the submitted investment project.

(c) The purchase and installation of new machinery and other equipment, including technical installations and vehicles moving within the site of the plant being included.

(d) The payments under the leasing of new modern machinery and other equipment whose use is obtained, and provided that the leasing contract provides that ownership of the equipment will pass to the lessee at the end of the contract.

(e) The modernisation expenditure of special facilities (unrelated to buildings) and mechanical installations.

4. The eligible costs in intangible assets shall be as

follows:

(a) transfer of technology through the acquisition of copyrights, licences, patents, know-how or unpatented technical knowledge;

(b) security and quality control systems, certification systems, software procurement and installation and business organisation systems.

The above described expenditure must cumulatively meet the following conditions: (aa) they must be used exclusively in the establishment receiving the aid and must remain associated with the project for which the aid is granted for at least five years or three years in the case of SMEs; (bb) they must be included in the amortisable assets of the undertaking to which the aid is granted;

(cc) they must be purchased under market conditions from third parties unrelated to the buyer.

For large undertakings, eligible costs of intangible assets cannot exceed 50 % of the total eligible costs of the regional aids. For SMEs the maximum rate stands at 75%.

5. Where eligible costs are calculated based on the estimated wage costs from job creation as a result of an investment project, the following conditions must be cumulatively met:

(a) the investment project involves a net increase in the number of workers depicted in the Annual Work Units (AWU) in the establishment and respectively in the undertaking, compared with the AWU for the previous twelve months from the date of submission of the inclusion application; (b) filling all jobs within three (3) years from the date of completion and commissioning of the investment;

(c) each job created by the investment shall be maintained in the region for at least five (5) years for large and medium-sized enterprises and three (3) years for small businesses, from the date of first filling.

6. The following costs are not aided:

(a) the operating costs of the investment; (b) the purchase of passenger cars up to six (6) seats; (c) the purchase of furniture and office furnishings, except as part of the hotel equipment; (d) the purchase of land plots and parcels. In the event of purchase of building facilities, the proportion of the expenditure relating to the value of the land plot, on which they are erected, cannot be aided;

(e) the contribution to the share capital of the value of machinery and other fixed assets; (f) the construction or extension of buildings on land plot not owned by the operator, unless it is granted by the State or institution of the public sector or is leased for this purpose for at least fifteen (15) years from the date of the inclusion decision and has been legally transcribed.

7. Cumulation of aids for the expenditure of this Article with the aids for the expenditure of Article 9 for the same eligible costs is not permitted.

#### Article 9

##### Eligible costs

##### except for regional aids

The categories of eligible costs of investment projects for which aids, other than regional, are provided in application of the special arrangements hereof, under the terms and conditions set out in the GBER, shall be as follows:

1. Investment costs for consultancy in favour of SMEs (Article 18 GBER). They relate to studies and consultancy fees for new investment projects of small and medium enterprises and cannot be subject to continuous or periodic activity nor relate to the usual operating expenditure of the business.

2. Start-up costs (Article 22 GBER) for small and micro enterprises under establishment.

3. Innovation costs for SMEs (Article 28 GBER), as specified below:

(a) costs for obtaining, validating and defending patents and other intangible assets;

(b) costs for secondment of highly qualified personnel from a research and knowledge-dissemination organisation or a large enterprise, working on research, development and innovation activities in a newly created function within the beneficiary and not replacing other personnel;

(c) costs for innovation advisory and support services.

4. Costs for process and organisational innovation for SMEs (Article 29 GBER), as specified below:

(a) personnel costs;

(b) costs of instruments, equipment, buildings and land to the extent and for the period used for the project;

(c) costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions;

(d) additional overheads and other operating costs, including costs of materials, supplies and similar products, incurred directly as a result of the project.

5. Expenditure on innovation clusters (Article 27, paragraphs 7 and 8 GBER): (a) for investment aid, the investment expenditure in intangible and tangible assets for the creation or upgrade of innovation clusters, and (b) for operating aid, personnel and administrative costs (including overhead costs) relating to:

(aa) coordination of the cluster to facilitate collaboration, information sharing and the provision or channelling of specialised and customised business support services;

(bb) marketing of the cluster to increase participation of new undertakings or organisations and to increase visibility;

(cc) management of the cluster's facilities; organisation of training programmes, workshops and conferences to support knowledge sharing and networking and transnational cooperation.

The operating aid for the operation of innovation clusters may be granted for a period not exceeding ten (10) years.

6. Investment costs for energy efficiency measures (Article 38 GBER). The eligible costs shall be the extra investment costs necessary to achieve the higher level of energy efficiency. Costs not directly associated with a higher energy efficiency level shall not constitute eligible costs. Aid shall not be granted where improvements are undertaken to ensure that undertakings comply with Union standards already adopted, even if they are not yet in force.

7. Investment costs for high-efficiency cogeneration from renewable energy sources (Article 40 GBER). Investment aid is granted only in respect of newly installed or refurbished capacities only.

The eligible costs shall be the extra investment costs for the equipment needed for the installation to operate as a high-efficiency cogeneration installation, compared to conventional electricity or heating installations of the same capacity or the extra investment cost to upgrade to a higher efficiency when an existing installation already meets the high-efficiency threshold. In the case of power plants over 1MW, the eligible costs shall be only those corresponding to heat production used for heating of processes or sites.

8. Costs for energy production from renewable sources (Article 41 GBER). For self-production of electricity and/or heating/cooling production from RES for own use, for investment projects in electricity production from small hydropower projects, for investment projects in heating/cooling production from renewable sources, as well as investment projects for the production of sustainable biofuels that are not based on edible plants and are not subject to supply and blending obligation, the extra investment costs that are necessary for the promotion of energy production from renewable sources shall be eligible, provided they are only granted to new installations. Especially for investment projects in RES Hybrid Plants in Non-Interconnected Islands, the warehousing system costs shall be eligible, provided they are only granted to new installations. Costs not directly associated with a higher level of environmental protection shall not be eligible.

9. Costs for the installation of energy efficient district heating and cooling (Article 46 GBER). The eligible costs for the production plant shall be the extra costs needed for the construction, expansion and refurbishment of one or more generation units to operate as an energy efficient district heating and cooling system, as provided for in Article 3 of Law 4342/2015 (Gov. Gaz. 143, Vol. A), compared to a conventional production plant. The investment shall be an integral part of the energy efficient district heating and cooling system. The eligible costs for the distribution network shall be the investment costs.

10. Costs for remediation of contaminated sites (Article 45 GBER). The eligible costs shall be the costs incurred for the remediation work, less the increase in the value of the land. All expenditure incurred by an undertaking in remediating its site, whether or not such expenditure can be shown as a fixed asset on its balance sheet, may be considered as eligible investment in the case of the remediation of contaminated sites.

11. Any expenditure may be considered eligible only if it relates exclusively to one of the above categories of expenditure.

12. The eligible costs of paragraphs 6-10 of this Article shall be specified by a joint decision of the Ministers of Economy, Development and Tourism and Environment and Energy determining the manner of calculation and arranging any related issue for the implementation of the relevant provisions.

### CHAPTER III GRANTED AIDS

#### Article 10 Types of Aids

1. The types of aids granted for investment projects included in the aid schemes are as follows:

(a) Tax exemption consisting of the exemption from paying income tax on earnings before tax, which arise under the tax legislation from all business activities having deducted the tax of the legal person or legal entity tax corresponding to the profits distributed or received by the partners. The amount of tax exemption shall be calculated as a percentage on the value of the aided expenditure of the investment project or the value of new machinery and other equipment acquired under leasing agreement and constitutes equivalent reserve; (b) grant, which consists of the free provision by the governments of funds to cover part of the aided expenditure of the investment project and is determined as a percentage thereon; (c) leasing subsidy, which consists of the payment by the government of part of the instalments paid for the leasing agreement concluded for the acquisition of new machinery and other equipment and shall be determined as a percentage on the acquisition value of those included in the instalments paid. The grant of the lease may not exceed seven (7) years;

(d) the job creation cost subsidy, which consists of the coverage by the government of part of the wage costs (Article 2 para. 31 GBER) for new jobs created and associated with the investment project, which do not receive any other state aid; (e) stabilisation of income tax rate (tax system), according to para. 1 of Article 67;

(f) risk finance through equity fund in accordance with Article 21 GBER, with the following forms:

(aa) equity or quasi-equity, or financial endowment to provide risk finance investments directly or indirectly to eligible undertakings;



(bb) loans to provide risk finance investments directly or indirectly to eligible undertakings.

2. All types of aids of paragraph 1 aid shall be provided separately or combined and are accounted for in determining the total aid amount for each investment project, under the terms of paragraph 1 of Article 8.

3. To qualify for the aids under points (b) and (c) of paragraph 1, the included undertakings must have displayed profits in at least one fiscal year out of the last seven (7) prior to the fiscal year of the inclusion application.

The term of the previous sentence does not cover the entities of point (d) of paragraph 1 of Article 6 and the undertakings established within the last seven (7) years prior to the submission of the inclusion application.

#### Article 11

##### Aid intensities and aid amounts

Aid intensities and maximum aid amounts of investment projects of each aid scheme are specified in the relevant Chapter in the Special Part, in the context of the provisions in the following paragraphs.

##### 1. Aid intensities and aid amounts

(a) The maximum aid intensities for regional investments (approved regional aid ceilings) are defined in C (2014) 2642/7.5.2014 Regional Aid Map (RAM) The respective current RAM shall be posted on relevant website of the investment law. The maximum aid intensities for large enterprises, which are listed in the RAM, shall be increased by 10 percent for medium-sized enterprises and 20 percent for small and micro enterprises subject to para. 2 of Article 67.

(b) The RAM's increased aid intensities referring to SMEs shall not apply to investment projects with eligible costs in excess of fifty million (50,000,000) euros. That limitation also applies to eligible costs except for regional aids of Article 9.

(c) In assisted regions qualifying under Article 107 paragraph 3 point (a) of the Treaty, as identified in the RAM, aids may be granted for initial investments, regardless of the beneficiary's size. In assisted areas qualifying under Article 107 paragraph 3 point (c) of the Treaty, aids may be granted to SMEs for any form of initial investment, whilst, as regards large enterprises, the aids shall only be granted for an initial investment for a new economic activity in the region.

(d) For investment projects with eligible costs in excess of fifty million (50,000,000) euros (large investment projects), the maximum aid amount shall be determined as follows:

(aa) the entire maximum permitted regional aid intensity for the region concerned shall be provided as regards the part of the cost up to fifty million (50,000,000) euros, excluding the increased aid intensity for SMEs (regional ceiling); (bb) fifty percent (50%) of the regional ceiling shall be provided as regards the part of the cost in excess of fifty million (50,000,000) euros and up to one hundred million (100,000,000) euros; (c) as regards the part of the cost in excess of one hundred million (100,000,000) euros, no aid rate shall be provided.

2. Aid intensities and amounts except for regional aids (a) The aid intensity of the costs of paragraph 1 of Article 9 shall be set at 50% thereof. These costs shall be aided up to 5 percent of the total aided cost of the regional aids and up to the amount of fifty thousand (50,000) euros; (b) The costs of

paragraph 2 of Article 9 shall be aided up to 10 percent of the aided cost of the regional aids and up to the amount of one hundred thousand (100,000) euros. For innovative small and very small enterprises these limits are doubled.

(c) The aid intensity of the costs of paragraph 3 of Article 9 shall be set at 50 percent thereof. These costs shall be aided up to 1 percent of the total aided cost of the regional aids and up to the amount of one hundred thousand (100,000) euros.

(d) The aid intensity of the costs of paragraph 4 of Article 9 set at 50 percent thereof. These costs shall be aided up to 20 percent of the total aided cost of the regional aids.

(e) The intensity of the investment aids for the innovation clusters of the first sentence of paragraph 5 of Article 9 shall be set at 50 percent thereof. The aid intensity shall be increased by fifteen (15) percent for innovation clusters located in assisted areas qualifying under Article 107 paragraph 3 point (a) of the Treaty and by five (5) percent for innovation clusters located in assisted areas qualifying under Article 107 paragraph 3 point (c) of the Treaty. The intensity of the operating aids of the second sentence of paragraph 5 of Article 9 shall be set at 50 percent of total eligible costs during the period in which the aid is granted.

(f) The aid intensity of the costs of paragraph 6 of Article 9 shall be set at 30 percent thereof. The aid intensity shall be increased by 20 percent for small enterprises and by 10 percent in medium-sized enterprises. The aid intensity shall be increased by 15 percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (a) of the Treaty and by 5 percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (c) of the Treaty. These costs shall be aided up to 5 percent of the total aided cost of regional aids.

(g) The aid intensity of the costs of paragraph 7 of Article 9 shall be set at 45 percent thereof. The aid intensity may be increased by 20 percent for aids granted to small enterprises and by 10 percent for aids granted to medium-sized enterprises. The aid intensity may be increased by 15 percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (a) of the Treaty and by 5 percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (c) of the Treaty.

(h) For the costs of paragraph 8 of Article 9 the aid intensity shall be set at: (aa) forty-five percent (45%) of the eligible costs, if the eligible costs are calculated based on point (a) or (b) of paragraph 6 of Article 41 GBER, (b) thirty percent (30%) of the eligible costs, if the eligible costs are calculated pursuant to point (c) of para. 6 of Article 41 GBER. The aid intensity may be increased by twenty (20) percent for aid awarded to small enterprises and by ten (10) percent for aid awarded to medium-sized enterprises. The aid intensity may be increased by fifteen (15) percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (a) of the Treaty and by five (5) percent for investments in assisted areas that meet the conditions of Article 107 paragraph 3 point (c) of the Treaty, according to the RAM. Costs of paragraph 8 of Article 9, in the case of electricity self-production and/or production of heating/cooling for own use from RES, shall be aided up to fifteen percent (15%) of the total aided costs of regional aids.

(i) The aid intensity of the costs of paragraph 9 of Article 9 shall be set at forty-five percent (45%) thereof. The aid intensity may be increased by twenty (20) percent for aid awarded to small enterprises and by ten (10) percent for aid awarded to medium-sized enterprises. The aid intensity for the production plant may be increased by fifteen (15) percent for investments in assisted areas qualifying under Article 107 paragraph 3 point (a) of the Treaty and by five (5) percent for investments in assisted areas fulfilling the conditions of Article 107 paragraph 3 point (c) of the Treaty. The aid amount for the distribution network shall not exceed the difference between the eligible costs and the operating profit. The operating profit is deducted from the eligible costs in advance or through a recovery mechanism.

(j) The aid intensity of costs of para. 10 of Article 9 shall be set at 50 percent thereof. These costs shall be aided up to 10 percent of the total aided costs of regional aids.

3. The total amount of aid per submitted investment project cannot exceed the amount of five million (5,000,000) euros, subject to Article 67. The aids provided to each operator including aids in associated or affiliated undertakings cannot cumulatively exceed ten million (10,000,000) euros for individual undertakings and twenty million (20,000,000) euros for all cooperating or associated undertakings, subject to the limitations of Article 4 GBER.

#### Article 12

##### Special aid categories

Special aid categories, as defined in the various schemes of the Special Part, shall be provided to:

(a) extrovert: SMEs, which increased their outreach, namely the ration of value of their exports to their turnover, either at an average rate of at least 10% over the last three years preceding the year of inclusion application of the investment project, or at least 5% on average over the last three years preceding the year of the inclusion application of the investment project, if their exports cover more than 70% of their turnover in the third year preceding the year of the inclusion application of the investment project; (b) innovative: SMEs, whose research and development costs have exceeded 10% of their total operating expenses for at least one (1) one year of the last three before the submission of the application for inclusion in the provisions hereof; (c) independent SMEs, which, after the entry into force of the law proceed with merger either by absorption or by establishing a new company, expressly excluding the acquisition;

(d) undertakings with increased employment: SMEs that increased their employment (on the basis of Annual Work Units) at least 10% over the last three years prior to the application for inclusion of the investment project to the provisions of this law; (e) cooperatives, Social Cooperative Enterprises of Law 4019/2011 (Gov. Gaz. 216, Vol. A), Agricultural Cooperatives, Producers Groups, Rural Partnerships of Law 4384/2016 (Gov. Gaz. 78, Vol. A); (f) undertakings, whose investment projects are implemented in one of the sectors of Information and Communications Technology (ICT) and agri-foods, as their principal activity sector; (g) undertakings that achieve high added value, as determined by the Hellenic

Statistical Authority at the time of adoption of the decision of notice, in relation to the average of their sector; (h) undertakings whose investment project is implemented in Industrial and Business Zones, Business Parks, with the exception of Business Parks of Intermediate Degree of Organisation, Technology Parks and Pockets of Innovation, that are not related to modernisation or extension of existing structures of the aided undertaking; (i) undertakings whose investment project is implemented in specific areas, as indicated in the relevant Appendix. A region is characterised as special, if it satisfies at least one of the following criteria:

(aa) mountainous areas, according to the classification of the Hellenic Statistical Authority, excluding the Municipal Units that are part of the urban complex of Athens;

(bb) border areas, i.e. areas within thirty (30) kilometers from the border, as well as the islands of the North Aegean, the island of Samothrace in the Prefecture of Evros, and the Prefecture of the Dodecanese;

(cc) island areas, i.e. the islands with a population of less than three thousand one hundred (3.100) residents, and

(dd) areas with a population decline, as this follows from the two most recent censuses (2001 and 2011), and involves decline in the permanent residents by more than 30%; (i) undertakings whose investment project is implemented in areas with particularly high refugee and migration flows and in particular: Agathonisi, Kalymnos, Kastelorizo, Kos, Leros, Lesvos, Samos, Symi, Chios. The above areas may be re-determined by joint decision of the Ministers of Economy, Development and Tourism and the Interior, according to the migratory flows;

(k) The kind of undertakings of point (f) of this Article or any other relevant issue for the purposes of this article may be further specified by decision of the Minister of Economy, Development and Tourism and/or the co-responsible Minister.

#### CHAPTER IV PROCEDURES OF APPLICATION AND EVALUATION OF INVESTMENT PROJECTS

##### Article 13

##### Submission of the inclusion application

1. All procedures provided for in this law shall be conducted through the State Aid Information System of the Ministry of Economy, Development and Tourism, whose operation is governed by the provisions of Law 4314/2014 (Gov. Gaz. 265, Vol. A).

2. The applications for inclusion of the investment projects shall be submitted as follows:

(a) eligible investment projects of up to three million (3,000,000) euros, implemented within the boundaries of each Region shall be submitted to the Directorates of Development Planning of the Regions of the Country. Especially for the Region of the South Aegean, the applications of investment projects implemented in the Regional Unit of the Dodecanese shall be submitted to the Directorate of Development Planning of the Dodecanese;

(b) eligible investment projects worth over three million (3,000,000) euros, implemented in the regions of the Western and Central Macedonia and Eastern Macedonia and Thrace, shall be submitted to the Directorate of Regional

Development Policy of the Ministry of the Interior and Administrative Reconstruction (formerly Macedonia and Thrace);

(c) all other investment projects, to the Directorate General for Private Investments of the Ministry of Economy, Development and Tourism.

3. The inclusion application and the related documentation must be submitted through the State Aid Information System and the applicant shall be electronically informed of the receipt and registration thereof. All applications for inclusion with the accompanying documentation shall be kept electronically in the competent receiving agency. The documents required and the content of the application are specified in the notice of the aid schemes.

4. The same operator is not allowed to apply for several aid schemes for the same investment project or the same eligible costs. Likewise, it is not permitted to apply for inclusion of investment, which has been, either in whole or in part, included in the aids hereof or in other aid schemes. The above applications shall be rejected by reasoned decision of the competent authority and the relevant fee shall be forfeited to the State.

5. The application of the investment projects, with the exception of major scale investments of Articles 65-69 require a fee set at 0.005 of the eligible amount of the investment project. In any case, that amount may not be less than three hundred (300) euros and more than five thousand (5,000) euros. For major investments of Articles 65-69 the required fee shall be set at 0.001 of the eligible amount of the investment project. In any case, the above amount may not exceed fifty thousand (50,000) euros. The above amounts may be reviewed by joint decision of the Minister of Economy, Development and Tourism and Finance.

6. The relevant notice may provide for different host agencies of the applications

for inclusion of investment projects and the corresponding threshold of paragraph 2.

#### **Article 14 Evaluation process**

##### **A. Stage of completeness and legality check**

1. The completeness of the submitted applications and the related supporting documents shall be checked by the competent Agency of paragraph 2 of Article 13, based on standard completeness control system. If the application is rejected on grounds of incompleteness of the file, the applicant shall be informed to the email address stated when registering in the State Aid Information System.

2. Every investment project shall, under penalty of exclusion, comply with the following conditions:

(a) full agreement of the application for inclusion and the investment project to be approved with the terms hereof;

(b) documentation of the solvency of the project operator by producing the relevant certificates, such as particularly tax and social security clearance and any other certificate as defined in the notice;

(c) documentation of the financing ability of the cost of the investment project either through own resources or by external financing.

3. If clarifications are needed concerning the contents of the dossier, the operator will be given a period of ten (10) days to provide them to the Agency. If the deadline lapses, or if after the clarifications it follows that the conditions of the above provisions of para. 2 are not met, the application shall be rejected by reasoned decision of the Head of the Host Agency, and the relevant fee shall be forfeited to the State. The rejection decision shall be posted on the State Aid Information System and communicated to the project operator by sending it to the email address thereof. The applicant may lodge a complaint against the rejection decision, as defined in Article 15.

4. The process of the completeness and legality check shall be completed within twenty (20) days from the closing date of the application cycle, if the benchmarking process is followed, as defined in the following paragraphs. If the immediate evaluation process provided for in the following paragraphs is followed, the stage of completeness and legality check shall be completed within twenty (20) days from the date of submission of the application for inclusion.

##### **B. Evaluation stage**

1. The evaluation of the application is entrusted to one (1) evaluator, selected from the relevant Registry of Article 24 by random electronic selection via the State Aid Information System. The evaluation shall be carried out either by the method of benchmarking or by the method of direct evaluation, as specified in the relevant decision of notice regarding the aid schemes.

The result of the evaluation shall be checked by the Investment Projects Evaluation Committee, which is established by decision of the competent body of paragraph 7 of this Article and composed of two (2) members of the relevant Agency and one (1) member of the relevant Registry of Evaluators by random electronic selection via the State Aid Information System. To facilitate and speed up the control work of the Committee, the aforementioned competent body may designate special rapporteurs, who are not members

thereof.

2. The process of benchmarking provides an evaluation of all applications meeting the terms and conditions hereof and the notice, based on the following indicative criteria:

(a) financial performance of the operator (indicators of liquidity, leverage, capital efficiency);

(b) available shareholder/partner capital; (c) cover own participation with foreign capital; (d) indicators of sustainability and return on investment; (e) indicators of sustainability and performance of the operator after completion of the investment; (f) jobs created, focusing on specialised manpower; (g) implementation of investment projects in special aid areas of point (h) of Article 12; (i) implementation of investment projects in line with the special cases of aid of point (i) of Article 12;

(i) development of unutilised buildings.

A provisional list containing the evaluation results shall be drawn up in the State Aid Information System based on the results of the evaluation. The applicant may lodge a complaint against the provisional list under the provisions of Article 15. After examining the complaints, the final ranking list shall be drawn up, in descending order.

In the event of a tie, the investment projects that received the highest marks in most sub-criteria shall precede. In the event of a new tie, the investment projects shall be ranked on the basis of the smallest aided investment cost. The investment projects, based on their ranking in the final table, shall be included in the aid scheme, until the exhaustion of the corresponding budget in the notice.

3. In the process of direct evaluation, an independent evaluation shall be carried out of all legal and timely applications for inclusion, based on the principle of time priority and available resources, and the relevant reasoned decision shall be issued. The applicant may lodge a complaint against the rejection decision under the provisions of Article 15.

4. The decision of notice shall specify the criteria, methodology and evaluation process, setting out the individual evaluation items, the required documentation, the scoring indicators and their weighting, as well as the minimum score the investment project must satisfy, in order to be included in the ranking tables.

5. An Evaluation Guide for Investment Projects shall be issued and published by the Minister of Economy, Development and Tourism, which includes the evaluation methods, standards costs for types of investment projects and other instructions for the proper performance of the evaluation work.

6. The evaluation procedure shall be completed within thirty (30) days of completion of the completeness and legality check, as laid down in paras. 1-4.

7. The investment projects that meet the legal requirements may qualify for the aid schemes hereof by individual inclusion decisions. The bodies responsible for issuing such decisions are:

(a) the Minister of Economy, Development and Tourism, for investment projects submitted to the Directorate General for Private Investments of the Ministry of Economy, Development and Tourism;

(b) the Minister of the Interior and Administrative Reconstruction, for investment projects submitted to the Directorate of Regional Development Policy of the Ministry of the Interior and Administrative Reconstruction, and

(c) The Regional Governors, for investment projects submitted to the respective Directorates of Development Planning and Programming of the Regions.

8. If the investment plan is not approved, the rejection decision shall be communicated to the email address of the person concerned.

#### Article 15 Appeals

1. The appeals provided for in Article 14 are adjudicatory appeals filed electronically through the State Aid Information System within ten (10) days of the notification of the related act.

2. The Committee considering the appeals shall be established by decision of the competent bodies of paragraph 7 of Article 14 and is composed of three (3) members from the competent agencies of paragraph 2 of Article 13. The Committee shall rule within fifteen (15) days from the date of filing the appeal.

3. The composition, the conditions and the operating rules of the Appeals Committee shall be set out in the relevant decision of notice.

#### CHAPTER V IMPLEMENTATION AND COMPLETION OF INVESTMENT PROJECTS

#### Article 16 Control of investment projects

1. Investment projects under aid schemes shall be checked during their implementation, upon completion and commissioning of the investment and for meeting their long-term obligations. The control may pertain to the documents of the dossier ("administrative control") and/or may consist of on-site control. The administrative control shall be carried out either by the Agency or by an authorised control body, as provided for in paragraph 8. The on-site control shall be carried out exclusively by the above authorised control body.

2. The purpose of the control is:

(a) determining compliance of the operator of the project with the provisions hereof, as well as compliance with the requirements and conditions of the decision of notice and the inclusion;

(b) determining compliance with the long-term obligations.

3. Regular control shall be conducted at the request of the operator of the investment project accompanied by the supporting documents specified in the decision of notice, for the purpose of certifying, by decision of the competent bodies of paragraph 7 of Article 14, that:

(a) the physical and financial subject of the investment has been implemented at least by 50% on the date of filing the request for control, in order to activate the process of payment of the aid, under Article 20, or

(b) the investment project has been completed and the productive operation of the investment has started on the date of filing the request, under Article 19. Costs or other acts performed after the date of filing the request for control shall be taken into account for the completion of the investment

project, without being included in the finalisation of the aided investment cost.

If the information provided with the request for control are not verified by the control body, the penalties of Article 23 shall apply. The verification of the completeness of the request for control by the competent Agency secures for the investment operator absolute priority in the time ranking of requests for control, by aid scheme, for the payment of the aid provided for in Article 20. Derogation from the priority order is permitted for unforeseen or emergency reasons, related to a specific investment project, which would result in undue delay or interruption of the aid payment procedure for the other beneficiaries. The unforeseen and emergency reasons, as well as any other related issue of implementation of this provision shall be determined by decision of the Minister of Development and Tourism.

4. Exceptional control may be carried out whenever necessary by decision of the Agency.

5. Completion of the administrative or on-site control is followed by drafting a relevant report to be submitted to the competent authority through the State Aid Information System.

6. The competent authority shall check the completeness of the control report and the compliance with the conditions of the inclusion decision and take the following actions:

(a) if the control report is complete, it proposes the adoption of the relevant decision;

(b) if it finds minor deficiencies relating either to the control report or to the investment, it orders the presentation of a supplementary control report;

(c) if it finds serious deficiencies in the control report, it orders control anew by a body with a different composition;

(d) if it finds serious deficiencies in the investment, it may propose taking action in accordance with the provisions of Articles 18, 21 and 23.

7. The fee for filing the request for control shall be set at 0.005 of the eligible cost of the project. In any case, the above amount cannot be less than one hundred fifty (150) euros and more than two thousand five hundred (2,500) euros. The fee for filing the request for control of major scale projects of Articles 65-69 shall be set at 0,005 of the cost of the investment project which, in any case, cannot exceed the amount of twenty-five thousand (25,000) euros. The fee for filing a fresh request for control of point (d) of paragraph 6 shall be set at twice the amount specified above. The above amounts may be reviewed by joint decision of the Minister of Economy, Development and Tourism and Finance.

8. The Investment Inspection Bodies hereof are composed of no less than two auditors and established by decision of the competent bodies of paragraph 7 of Article 14. This decision shall set the time and manner of their establishment depending on the type of control, their responsibilities, the number and capacity of the members according to the specific characteristics of the controlled investment, the scope of the control, the time within which they are required to perform the control and deliver their report, and any other detail for implementing the provisions of this Article.

9. The Minister of Economy, Development and Tourism shall issue and publish the Manual of Investment Control, which specifies the method and any other matter relating to the proper execution of the control and the equal treatment of operators of investment projects.

#### **Article 17**

##### **Amendments to the inclusion decision**

##### **Approval of changes after completion**

1. The inclusion decision may be amended at the request of the operator of the investment, which may be made submitted throughout the course of the implementation of the investment project until submission of the final request for control. Following the adoption of the completion decision, it is possible to request approval of change of the details of the investment project, which the operator is required to keep until the end of the long-term obligations, as defined in Article 21.

2. Requests to amend, or approve the change in, the details of paragraph 1 shall be submitted with respect to the following:

(a) substantial variations of the physical and financial object or decrease of the investment project capacity;

(b) change in the investment operator by reason of merger or spin-off of the industry, in which the aided investment is included, according to point (h) of paragraph 3 of Article 21;

(c) change in the location of the establishment, according to point (f) of paragraph 3 Article 21; (d) change in the mode of investment financing; (e) extension of the investment's completion time, in accordance with paragraph 2 of Article 18; (f) change in other conditions of the approval decision, which may be determined in more detail in the scheme notice decision; (g) letting the aided investment, as defined in point (g) of Article 21.

3. The requests of paragraph 2 shall be submitted through the State Aid Investment System and admitted, provided that the following conditions are cumulatively met:

(a) the terms and conditions of the decision of notice and the approval decision are still met;

(b) the original objectives of the investment are still served and its integrated nature maintained;

(c) the eligibility and inclusion criteria are not varied, as provided for in the decision of notice;

(d) there is no increase in the total aided cost of the investment project, the total amount of aid or individual aid rates per group of eligible costs; (e) the specific conditions for each case of amendment/change, set out in the relevant provisions hereof, are met.

4. The above requests shall be accompanied by a reasoning of their feasibility and all supporting documentation, as defined in the decision of notice specifying the conditions and evaluation criteria. The competent Agency shall reply within ninety (90) days of receiving the request. If the Agency accepts the request for amendment, in whole or in part, it will make the relevant recommendation to the body responsible for the amendment of the inclusion decision or the issue of the approval of the change respectively. Otherwise, a reasoned rejection decision is issued, which is communicated to the operator, to the email address stated when registering in the State Aid Information System. A fresh

request of the same operator for

amending the terms of the inclusion decision with the same content shall not be examined on the merits and shall be filed.

5. The inclusion decision may also be amended automatically by the competent authority, if it is found that the terms of the inclusion decision have changed.

6. The amount of the fee for filing the requests of paragraph 1 shall be determined by a joint decision of the Ministers of Economy, Development and Tourism and Finance.

### **Article 18 Completion of investment projects and commissioning of the investment**

1. The investment project shall be completed with the implementation of the physical and financial object and the commissioning of the investment, provided the initial productive operation objectives and the integrated nature of the investment are served, within the period set out in the inclusion decision, which cannot exceed three (3) years from the date of publication of the above decision. The completion and commissioning of the investment shall be certified by decision issued by the competent bodies of Article 14 paragraph 7.

2. (a) The period set out in the inclusion decision for completion of the investment project may be extended once up to two (2) years maximum, provided that the following conditions are cumulatively met:

(aa) Electronic filing of the relevant request before the expiry of the completion period, as set out in the original inclusion decision;

(bb) implementation of 50% of the physical and financial object.

(b) The completion period set out in the inclusion decision may also be extended for reasons of force majeure for a period equal to that of the suspension or delay, provided that the ability of completing the investment project within the new period will be documented.

3. For the certification of the commissioning of the investment, it shall be required to document the operation of the plant, especially by the sale of products or the provision of services and the issue of all authorisation permits.

4. The investor shall file an application electronically through the State Aid Information System to certify completion and commissioning of the investment and for the certification of the implementation of 50% of the physical and financial subject, no later than sixty (60) days from the expiry of the investment's completion period, as defined in Article 19. If the operator of the project does not file the request of the preceding paragraph together with the required supporting documents and within the above period, the investment shall be considered as incomplete. In this case, the inclusion decision shall be revoked and the aid amounts that may have been awarded shall be recovered, as provided for in paragraphs 9 and 10 of Article 23.

5. With the decision of notice setting out the conditions of completion of investment projects.

### **Article 19 Certification process of completion and**

### **commissioning of the investment**

1. The control of completion and commissioning of the investment shall be made upon filing the request of Article 18, in accordance with the procedure of Article 16.

2. The decision of completion and commissioning of the investment shall set out the time of completion of the investment project and the final amount of aid. Time of completion shall mean the actual time for completion of the physical and financial subject, not the time of publication of the inclusion decision.

3. The decision of completion and commissioning of the investment cannot result in the increase of the total aided cost of the investment project or the total amount of aid or the individual aid rates per group of eligible costs, as originally defined in the inclusion decision.

### **Article 20 Payment of aid**

Payment of the aid or use of the benefit by the beneficiary may be performed either once with the issue of the decision of completion and commissioning of the investment project or gradually, provided the conditions in the following paragraphs are met. The amounts of the awarded aid per type of aid shall be determined based on the individual aid rates per group of eligible costs, as defined in the inclusion decision.

#### **1. Tax exemption**

(a) The right to start using the benefit of the tax exemption incentive is established with the certification of implementation of 50% of the investment project cost by the competent control body. The operator may use the entire receiving aid of the tax exemption within fifteen (15) tax years from the year of establishing the benefit of use of the benefit, under the following restrictions that apply cumulatively:

(aa) the receiving aid shall not exceed, annually, twenty percent (20%) of the total approved amount of the tax exemption, except in the case of incomplete use in the previous tax years due to lack of adequate profits. In this case, any remaining amount of aid from previous tax years shall be added up to the maximum annual amount of receiving aid, as calculated above;

(bb) the receiving aid shall not exceed fifty percent (50%) of the total approved amount of the tax exemption until the tax year of the issue of the decision on completion and commissioning of the investment.

(b) The amount of the receiving aid of the tax exemption for the part of the equipment of the investment project acquired under a leasing agreement shall be determined for each tax year as a percentage on the part of the purchase price of the equipment, which is included in the rents paid by the end of the tax year.

(c) The yearly spent amount of the tax exemption shall appear on the special reserve and the respective account in the books of the company, formed by the income tax which was not paid because of the provided tax exemption.

(d) The method of calculating the amount of the tax exemption aid for each tax year, any supporting documents required for using the tax benefit, the content of the Statement of Tax Exemption of point (l) of paragraph 3 of Article 21 and any related issue for the implementation of the provisions of this paragraph shall be specified by joint

decision of the Ministers of Economy, Development and Tourism and Finance.

## 2. Grant

(a) An amount up to fifty percent (50%) of the approved grant may, following relevant request, be paid to the beneficiary after the certification by the competent auditing body of the implementation of the 50% of the total cost of the project.

(b) The remaining amount of the grant, or the entire amount thereof in case point (a) has not been applied, shall be paid after the issue of the decision on completion and commissioning of the investment.

(c) The amounts of the grant shall not be deducted from the value of the investment costs in order to determine the taxable profits.

(d) The grant shall be paid directly by electronic payment to a bank account of the project operator and cannot be assigned to third parties. Exceptionally, it is possible to assign the claim to the amount of the grant to the Banking Institutions for the purpose of providing a short-term loan of an amount equal to the grant assigned for the implementation of the investment project. In these cases, the payment of the grant shall be made directly to the Bank with which the agreement for the assignment of claim has been signed, provided that, each time, at least an equivalent amount to the grant paid will have been withdrawn by this short-term loan.

## 3. Leasing Subsidy

(a) The commencement of payment of the leasing subsidy may take place after the competent auditing body has certified that all leased equipment has been installed at the plant as provided for in the leasing contract.

(b) The subsidy shall be paid every six months and after each payment of the rent instalments by the investor operator. The amount payable shall be calculated on the equipment acquisition value, which is included in the instalments paid, in accordance with the approved aid rates and with the limitation of not exceeding the payment of sixty percent (60%) of the approved amount until the issue of the decision on completion and commissioning of the investment project.

(c) The leasing instalments may be discounted by the investment operator only for the last twelve (12) months of the lease contract, as approved by the competent department.

(d) The amounts of the leasing subsidy shall not be deducted from the value of the investment costs in order to determine the taxable profits.

## 4. Job creation cost subsidy

(a) The start of the job creation cost subsidy may take place after the certification by the competent auditing body of the creation of jobs associated with the investment project.

(b) The subsidy shall be paid every six months and after each payment of wage costs by the investment operator, with the limitation of not exceeding the payment of sixty percent (60%) of the approved amount until the issue of the decision on completion and commissioning of the investment.

5. The necessary supporting documents and any necessary details regarding the payment of the grant, the

leasing subsidy and the job creation cost subsidy shall be set out in the decision of notice.

6. The grants, leasing subsidies and wage cost subsidies provided for in this law shall be covered by the Budget of Public Investment, in which the related estimated expenditure will be entered for each fiscal year and derive from national funds or European Structural and Investment Funds or other financial institutions, in accordance with applicable provisions of national and EU law.

7. The amounts of the received grant, leasing subsidy, job creation cost subsidy, and tax exemption, shall be shown on a special reserve account and in case of distribution or capitalisation thereof, within the period provided for in paragraph 2 of Article 21, they shall be returned and penalties will apply as laid down in Law 4174/2013 (Gov. Gaz. 170, Vol. A). In the event of distribution or capitalisation of all or part of the reserve after the lapse of the above period, it shall be added to the undertaking's profits and taxed in the tax year in which the distribution or withdrawal of the corresponding amount of the reserve took place, in accordance with the relevant provisions of tax law.

## CHAPTER VI OBLIGATIONS - PENALTIES

### Article 21 Obligations of assisted entities

Subject to the provisions in the Special Part, the following provisions shall apply to the aided investment projects:

1. The entities, whose investment projects are included in the provisions hereof, shall, in addition to the requirements of Article 6, have, from the start time of the investment project works, a double-entry book keeping system (books of category C) or a single-entry book keeping system (books of category B) for the investment projects with eligible costs not exceeding three hundred thousand (300,000) euros, as well as a separate accounting monitoring of sizes related to the project implementation and the terms of the inclusion decision. The decisions of the notice may set additional accounting books and other obligations the investment project operators must observe, with single-entry book keeping system (books of category B), as well as cases where the investment project operators must have double-entry book keeping system (books of category C) before submitting the inclusion application.

2. The time for keeping long-term obligations of the entities after the completion of the investment project and the certification of the commissioning shall be set as follows: three (3) years from the date of completion of the investment project for Micro and Small Enterprises, five (5) years for Medium-sized enterprises and seven (7) years for Large enterprises. In the event of leasing, the above period shall be extended for the duration of the term of the leasing contract. In the event of job creation, the above time shall be adjusted, in accordance with the provisions of point (c) of paragraph 5 of Article 8.

3. The entities, after their inclusion in this law and until the expiry of the time of compliance with the long-term obligations, are required:

- (a) to comply with the terms of the inclusion decision;
- (b) not to cease the operation of the undertaking;



(c) not to cease the production activity of the investment;

(d) to acquire ownership of the leased equipment at the end of the leasing agreement concerned;

(e) not to transfer for any reason fixed assets, which have received aid, unless they are replaced within six months with other new, owned by the operator and of similar value, to cover the needs of the production of the undertaking. The operator is obliged to notify of the replacement of the above assets, as defined in paragraph 4.

The above prohibition does not include the fixed assets of undertakings for investment projects of power generation from Renewable Energy Sources (RES) that are aided by this law and correspond to the costs of extension works for their connection to the network. These assets may be transferred to the system or network owner, if there is an obligation in the applicable provisions; (f) not to change the location of the investment facility without prior authorisation by the competent body, in accordance with Article 17 and on the condition of keeping the investment in the same Region, within which the aid was awarded and not change the type and percentage thereof; (g) not to let part or all of the aided investment after the completion of the investment project and up to the end of compliance with the long-term obligations, without prior authorisation of the change, in accordance with Article 17 and on the condition of the lessee's solvency and continuity of operation of the aided investment in the same production subject. The responsibility for compliance with the inclusion requirements shall be borne by the lessor. The obligation of previous amendment also applies in case of letting the investment before the completion of the project, if the lease term extends beyond completion of the investment; (h) not to merge, absorb or being absorbed by another company or split a sector, which is included in the aided investment, without prior authorisation of the competent Agency, in accordance with Article 17. The authorisation is given on the condition of completion of the investment project or continuation of the investment in the same production subject, as well as on the condition that the new operator assumes all obligations arising from the inclusion decision; (i) to notify of any change in their details, such as corporate name, legal form, registered office, contact information and more, as well as any change in their corporate composition. If, upon completion of the investment, it is found that, due to a change in the corporate composition, the operator of the project ceased to be an SME, then the corresponding rate of aid will be reduced, as defined in paragraph 5 of Article 17; (j) to maintain their Annual Work Units (AWU), as provided for in the inclusion decision,

until expiry of the prescribed period of compliance with the long-term obligations;

(k) to display at the location of the investment facility a sign containing the reference of the investment inclusion in the Special Regime of Investment Law;

(l) to submit a Statement of Tax Exemption through the State Aid Information System on the designated income tax return deadlines, from the first year of using the benefit and each year until the exhaustion of the receiving amount or until the lapse of fifteen (15) years from establishing the right to use the benefit. The information submitted in the Statement of Tax Exemption shall be cross checked by the competent department against those of the corresponding tax return. This obligation shall apply only to operators using tax exemption;

(m) to maintain the characteristics and properties on which they received special treatment in the evaluation and provided aids under points (c), (e), (f), (h), (i) and (j) of Article 12.

4. Notification of changes under points (e) and (i) of the previous paragraph, with the related supporting documents, shall be made through the State Aid Information System within two months of occurrence thereof.

5. The operators of investment projects included in the provisions hereof shall keep detailed records of the information and the supporting documents needed to verify compliance with all the terms and conditions of inclusion, in order to respond to checks carried out by the competent national authorities or agencies of the European Union. The above records shall be kept for ten (10) years from the date on which the last payment was made.

6. The decision of notice shall set out additional obligations under EU law for the delivery of the aids and the operators, whose investment projects are included in the provisions hereof and have joined co-financing arrangements.

#### Article 22

1. Monitoring of compliance with the long-term obligations of the operators for implementing the investment projects shall be carried out annually by sending information from the operators to the relevant department of paragraph 2 of Article 13, within two (2) months from completion of each year of operation of the aided investment based on the completion date and until expiry of the prescribed period of compliance with the long-term obligations. The information shall be submitted through the State Aid Information System and pertain to the following:

(a) documentation of the legal operation of the operator of the investment project;

b) documentation of the solvency of the project operator;

(c) documentation of the productive operation of the aided investment; (d) documentation of jobs; (e) any specific information defined in the decision of notice.

2. The information shall be checked annually on a random sample, which amounts to 10% of the investment projects submitting information, in accordance with the preceding paragraph, from a list drawn up by the State Aid Information System. The list may be amended to include

investment projects for which there is evidence that they do not meet their long term commitments. The control shall be carried out as specified in Article 16.

3. The procedure and any other matter relating to monitoring compliance with the long-term obligations shall be defined by decision of the Minister of Economy, Development and Tourism.

#### Article 23

##### Penalties

1. In the event of breach of points (b), (c), (d), (e), (f) and (j) (for supporting wage costs) of paragraph 3 of Article 21 or breach, in general, of the terms of compatibility with the GBER, the inclusion decision shall be revoked and the entire aid shall be recovered under the process of public revenue collection, plus the amount of statutory interest from the respective payment. The relevant proof of payment of the aid from the State serve as acknowledgment of debt by the competent Tax Office.

2. In other cases of Article 21, the inclusion decision may be revoked and the aid may be recovered or withheld or recovered in part, increased by the amount of statutory interest from the respective payment. In the event that the undertaking makes use of the tax exemption incentive, the penalty of the total or partial loss of the tax benefit or payment of all or part of any non remitted tax increased by the amount of statutory interest for each year of using the benefit shall be imposed.

3. If the term of inclusion of Article 12 are not complied with, the additional amount of aid shall be reimbursed increased by 10%.

4. If it is found that false or misleading information has been submitted to the agency or that information has been concealed, which, if it had been disclosed, it would have resulted in the exclusion of the project from the provisions hereof, or in the inclusion under different terms, or in non-certification of completion, the inclusion decision:

(a) if the investment has not been completed and part of the aid has been paid, the inclusion decision shall be revoked and the aid granted shall be returned; (b) if the investment has been complete, the entire aid granted shall be returned.

5. The consequences set out in paragraphs 1,2 and 3 shall occur, if the breach is found within ten years from the date of publication of the abstract of the completion and commissioning decision.

6. Failing to submit information, as defined in point (l) of paragraph 3 and in paragraph 4 of Article 21, the operator shall be fined between 0.5% and 3% of the aid approved for each year of non-compliance with the reporting obligations, taking into account the particular circumstances of each case. The repeated breach of the above obligation results in ordering control, under Article 16, and imposing the corresponding penalties of this Article.

7. To impose the penalties of paragraphs 2 and 3, the particular circumstances of each individual case shall be assessed, as appropriate, taking into account criteria such as the time of breach, the amount of the stake in the corporate structure of the company, the amount of the aided investment that was let, the amount of value of fixed assets assisted and transferred, as well as the degree of reversal of the

implementation and operation of the investment under the terms of the inclusion. Imposing partial repayment of the aid approved may vary between 0.5% and 30%, based on the criteria mentioned in the preceding sentence.

8. The procedures for revoking the inclusion decisions and recovery of aids, the manner of imposing and collecting the penalties and other matters relating to the implementation of this Article shall be defined by decision of the Minister of Economy, Development and Tourism.

9. The procedure and the manner for revoking the tax benefits, the payment of taxes due, the type and content of the statement of remittance of the tax due, and any other related matter shall be defined by joint decision of the Ministers of Economy, Development and Tourism and Finance.

## **CHAPTER VII INSTITUTIONALISING BODIES AND SYSTEMS EVALUATION AND CONTROL**

### **Article 24 Registry of Evaluators**

1. The evaluators of investment projects come from the National Registry of Certified Evaluators (NRCE) of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A), based on electronic draw unless otherwise specified in the decision of notice.

2. The Directorate General for Private Investments ensures the training of evaluators and periodic certification of their skills.

3. A Code of Ethics for Evaluators shall be issued by the Directorate General for Private Investments, specifying the evaluators' obligations in the performance of their duties and the consequences of failure to comply thereto, which is posted online on the site of the investment law.

4. The compensation of the NRCE members for their participation in the evaluation procedure of Article 14 shall be defined by joint decision of the Ministers of Finance and Economy, Development and Tourism.

5. The members of the Registry of Evaluators who will act as evaluators will be subject to the provisions of Articles 1-3 of Law 3213/2003 (Gov. Gaz. 309, Vol. A).

### **Article 25 Registry of Auditors**

1. The National Registry of Certified Auditors of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A) shall be used to serve the needs of monitoring and control of investment project, unless otherwise specified in the decision of notice.

2. The Directorate General for Private Investments shall ensure the training of auditors and periodic certification of their skills.

3. A Code of Ethics for Auditors shall be issued by the Directorate General for Private Investments, specifying the auditors' obligations in the performance of their duties and the consequences of failure to comply thereto, which is posted online on the site of the investment law.

4. The compensation of the NRCE members for their participation in the process of audit and the monitoring of the investment projects, as well as the amount of the daily

compensation and overtime, shall be defined by joint decision of the Ministers of Finance and Economy, Development and Tourism. The compensation of civil servants and employees with indefinite private law employment contracts shall be determined according to the provisions of Article 21 of Law 4354/2015 (Gov. Gaz. 176, Vol. A).

5. The members of the Registry of Auditors shall be subject to the provisions of Articles 1-3 of Law 3213/2003 (Gov. Gaz. 309, Vol. A) in accordance with Article 229 of Law 4281/2014.

### **Article 26 Management Committee for Registries and Process Control**

1. A Management Committee for Registries and Process Control shall be established by decision of the Minister of Economy, Development and Tourism. The committee is composed of five members officials of the above Ministry or the Regions. The Committee acts in cooperation with the competent agencies of paragraph 2 of Article 13 with the following responsibilities:

(a) it considers the applications of candidate evaluators and auditors and makes a recommendation to the appropriate Minister, by decision of which they are entered into the Registries;

(b) it monitors compliance of those who are entered in the Registries with the provisions hereof, as well as the proper application thereby of the regulatory framework;

(c) it may make recommendations to those who are entered in the Registries, impose temporary pause, and recommend to the Minister their permanent removal, in the event of deficient or late fulfilment of their duties;

(d) it carries out checks in the evaluation or audit reports submitted by the member of the Registries;

(e) it prepares the Management Guide for both Registries, which includes the details on qualification and evaluation of those registered therein.

2. The Committee shall, at the end of each year, submit a report to the Minister of Economy, Development and Tourism on the efficiency of the processes of implementing the investment law, as well as proposals for their improvement.

3. The responsibilities and operating procedures of the Committee will be specified in the decision of its establishment.

4. The compensation of the members of the above Committee shall be defined by joint decision of the Ministers of Finance and Economy, Development and Tourism, subject to the provisions of Article 21 of Law 4354/2015 (Gov. Gaz. 176, Vol. A).

### **Article 27 Advisory Committee**

1. The decisions on the revocation and repayment of aids, other than those issued at the request of the operators of the investments, as well as the manner of compliance with the court decisions and the recommendations of the auditing bodies for investment projects included in the provisions hereof shall be issued after the recommendation of the

Advisory Committees. These Committees shall be set up and established by decision of the competent body of Article 14 paragraph 7. The establishment decision shall set out the composition of the Committee, any specific cases regarding the issue of decisions on amendments, completion and commissioning of the investment, for which a prior recommendation is required, as well as any matter on the modality of function thereof. The number of the members of the Committee with voting rights may not exceed fifteen (15). These members come from the executives of the bodies specified in Article 13 paragraph 2, co-responsible ministries and supervised agencies, with experience in the matters of this law, and representatives of the social partners and experts in investments for a two-year term of office.

2. The compensation of the members of the above Committees shall be defined by joint decision of the Ministers of Finance and Economy, Development and Tourism. The compensation of civil servants and employees with indefinite private law employment contracts shall be determined according to the provisions of Article 21 of Law 4354/2015 (Gov. Gaz. 176, Vol. A).

## **CHAPTER VIII GENERAL PROVISIONS**

### **Article 28 Fixing aid amounts in the sub-schemes**

1. The amount by type of aid to be granted per scheme, consisting and issued hereunder, shall be defined annually by joint decision of the Ministers of Finance and Economy, Development and Tourism. A similar decision may provide for the adjustment of the above amounts up to the threshold provided for in the GBER per scheme.

2. The amounts of paragraph 1 of this Article shall be allocated among the bodies responsible for implementing paragraph 2 of Article 13 by decision of the Minister of Economy, Development and Tourism.

### **Article 29 Establishment and notice of schemes**

1. The aid schemes hereof shall be announced by decisions of the Minister of Economy, Development and Tourism or by joint decision of the Minister of Economy, Development and Tourism and any other co-responsible Ministers, where necessary.

2. The decision of notice shall include at least the following:

(a) the objective of the scheme; (b) the duration of the scheme and the inclusion application cycles; (c) the total budget of the scheme and the source of public funding for each application cycle;

(d) the relevant aid implementing agencies;

(e) the participation conditions and the specifications of projects that are eligible; (f) the expenditure eligibility rules, where necessary;

(g) the evaluation criteria and the minimum score required in order for the project to be eligible;

(h) the form and amount of the aids awarded;

(i) the obligations of the assisted entities, both during the implementation phase of the project and after its completion;

(j) the amount of the fee for submitting the inclusion applications, requests for amendment to the inclusion decisions, as well as control of investment projects; (k) the accompanying documents for the submission of an application for inclusion, amendment, control, completion and monitoring of compliance with long-term obligations;

(l) the terms and conditions for the certification of completion and commissioning of the investment.

3. The decision of notice of the aid scheme constitutes an automatic registration proposal of a numbered project in the Public Investment Programme. The amount

of aid of the grant, leasing subsidy and wage cost subsidy, as defined in the joint ministerial decision of paragraph 1 of Article 28 shall constitute the budget of the numbered project.

**Article 30**  
**Evaluation of aid impact**

The competent Agencies implementing the provisions hereof, under the coordination and with the cooperation of the General Secretariat of Strategic and Private Investments, shall collect, process and analyse the quantitative and qualitative data of the aided investments and prepare reports on an annual basis, which indicatively include information on resources allocated, the investments subsidised, jobs created by industry and region, the impact of the aid on the undertakings receiving it, the impact on development and the financial implications for both the Regular Budget and the Public Investment Programme. The Minister of Economy, Development and Tourism shall submit to the Greek Parliament, in the first quarter of each year, a report - account on the implementation hereof.

**Article 31**  
**Limits of Notification - Monitoring -**  
**Publicity**

1. The inclusion of investment projects in the current aid schemes shall be subject to the notification limit set out in paragraph 1 of Article 4 GBER.

2. A summary of the inclusion decision and the decision on completion and commissioning of the investment shall be published in the Government Gazette and posted on the Transparency Programme.

3. The implementing agencies of aid schemes shall maintain detailed records of the investment projects in order to respond to controls by the competent national authorities or agencies of the European Union. The above records shall be kept for ten (10) years from the date on which the last aid was granted under such scheme.

4. Any information relating to the implementation of the schemes hereof shall be posted on the webpage, the website of which shall be announced through the webpage of the Ministry of Economy, Development and Tourism. Announcements, invitations and generally information posts of the agencies on this website shall serve as a publication.

5. The investment project agencies may monitor through the State Aid Information System the course of all their requests.

6. For the purposes of this Article, Article 9 GBER shall apply.

**SPECIAL PART**  
**AID SCHEMES**

**CHAPTER IX**  
**GENERAL AIDS**

**PART A**  
**AID FOR MECHANICAL EQUIPMENT**

**Article 32**  
**Beneficiaries and included investment projects**

1. The beneficiaries of the "Mechanical Equipment Aid" scheme shall be the undertakings defined in Article 6, subject

to the provisions of Article 33 point (b) instance (ee).

2. The provisions of this scheme shall apply to the investment projects of Article 7, with the exception of the provisions in Article 7 paragraph 4 point (a).

**Article 33**  
**Eligible Costs**

The investment projects included in this scheme shall be assisted for the following costs of regional aid under Article 8: (a) purchase and installation of new machinery; (b) purchase and installation of machinery not older than seven (7) years from the date of first purchase, deriving from the production plant for which the following requirements are cumulatively met: (aa) the plant concerned has ceased its operation; (bb) the purchase is made by the operator of the project unrelated to the seller; (cc) the transaction concerned was carried out under normal market conditions;

(dd) assets that have received grants in the past by other aid schemes shall be excluded from the eligible costs, and (ee) the purchase is made by SMEs; (c) leasing rents for new machinery with the obligation that they will pass to the lessee at the expiry of the leasing contract; (d) purchase of means of transport, subject to the restrictions of Article 8 para. 3 point (c) and para. 6 point (b).

**Article 34**  
**Type of aid**

Investment projects under this scheme shall be assisted by the tax exemption incentive, as defined in Article 10 para. 1 point (a).

**Article 35**  
**Amount of aid**

Aid rates for this scheme shall be granted based on the highest rates of the Regional Aid Map of para. 1 of Article 11.

**Article 36**  
**Evaluation and control process**

Investment projects of this scheme shall be evaluated by the method of direct evaluation of Article 14 based on criteria that have been set out in the decision of notice. These investment projects shall be subject to administrative control, as defined in Article 16. On-site controls will be carried out on a random sample of at least twenty percent (20%) of the approved investment projects.

**PART B**  
**GENERAL ENTREPRENEURSHIP**

**Article 37**  
**Beneficiaries and included investment projects**

1. Aid beneficiaries of this scheme shall be undertakings, as defined in Article 6.

2. The provisions of this scheme shall apply to investment projects of Article 7.

**Article 38**  
**Eligible Costs**

1. The investment projects placed under the scheme shall be assisted for all costs of Article 8.

2. In addition and complementary to the regional aid of paragraph 1, the investment projects included in this scheme may be also assisted for: (a) the costs of paragraphs 1, 6 and 10 of Article 9, and (b) for electricity self-production costs and/or heating/cooling production from RES for own use of

Article 9 paragraph 8.

3. Investment projects of small and micro enterprises under establishment may be further assisted and in addition to the regional aid of paragraph 1 with the start-up costs of Article 9 para. 2.

4. Investment cogeneration projects using RES shall be only assisted for the costs of Article 9 para. 7.

5. The investment projects of Small Hydropower Plants, Hybrid Power Plants from RES in Non-Interconnected Islands, biofuels and heating/cooling production from RES shall be only assisted for the costs of Article 9 para. 8.

6. Investment projects of energy efficient district heating and cooling systems shall be only assisted for the costs of Article 9 paragraph 9.

#### **Article 39** **Types of aid**

1. The investment projects included in this scheme shall be assisted by the tax exemption incentive, leasing subsidies and job creation cost subsidy, as defined under points (a), (c) and (d) of Article 10 paragraph 1 and subject to Article 8 paragraph 1.

2. Investment projects included in the provisions of Article 12 shall be further assisted by the grant under Article 10 para. 1 point (b).

#### **Article 40** **Amount of aid**

1. The aid rates for this scheme will be granted:

(a) based on the maximum rates of the Regional Aid Map for the total cost of Article 8, and

(b) based on the maximum rates and amounts of aid, as defined in Article 11, for the costs of Article 38 paras. 2-6.

2. The rate of the grant for investment projects falling within the provisions of Article 12 shall be set at seventy percent (70%) of the maximum allowable aid intensity.

#### **Article 41** **Evaluation and control process**

Investment projects of this scheme shall be evaluated by using the method of benchmarking, as defined in Article 14. These investment projects shall be subject to on-site control, as defined in Article 16.

### **PART III** **NEW INDEPENDENT SMEs**

#### **Article 42** **Definition, beneficiaries and included investment projects**

1. Aid beneficiaries of this scheme shall be Small and Medium-sized Enterprises (SMEs) that cumulatively satisfy the following criteria: (a) they are new. For the purpose hereof "New SMEs" shall mean SMEs under establishment or newly established SMEs, provided that they have been registered with the General Commercial Registry within the last seven years from the date of submitting the inclusion application and have not been established by merger, unless each one of the merged undertakings falls within the seven-year limitation. The SMEs of the preceding paragraph, which are controlled by shareholders of undertakings that have ceased operation in the previous twelve months do not qualify as "New SMEs", if they operate in the same or

adjacent markets; (b) they are not affiliated or associated undertakings, within the meaning of Article 3 of Annex I to the GBER "SME DEFINITION" and furthermore are not linked through natural persons with a big undertaking, regardless of the market they operate in. The group of natural persons acting jointly also includes the relatives of first and second degree and their spouses.

2. Beneficiaries for this scheme shall also be new SMEs, with natural persons in their corporate composition maintaining small sole proprietorships, if the latter are not connected or associated with other undertakings.

3. The provisions of this scheme shall apply to investment projects of Article 7.

#### **Article 43** **Eligible Costs**

1. The investment projects placed under the scheme shall be assisted for all costs of Article 8.

2. In addition and complementary to the regional aid of paragraph 1, the investment projects included in this scheme may be also assisted for: (a) the costs of paragraphs 1, 6 and 10 of Article 9, and (b) for electricity self-production costs and/or heating/cooling production from RES for own use of Article 9 paragraph 8.

3. Investment projects of small and micro enterprises under establishment may be further assisted and in addition to the regional aid of paragraph 1 with the start-up costs of Article 9 para. 2.

4. Investment cogeneration projects using RES shall be only assisted for the costs of Article 9 para. 7.

5. The investment projects of Small Hydropower Plants, Hybrid Power Plants from RES in Non-Interconnected Islands, biofuels and heating/cooling production from RES shall be assisted only for the costs of Article 9 para. 8.

6. Investment projects of energy efficient district heating and cooling systems shall be only assisted for the costs of Article 9 paragraph 9.

#### **Article 44** **Types of aid**

The investment projects included in this scheme shall be assisted by the tax exemption incentive, grant, leasing subsidies and job creation cost subsidy, as defined under points (a), (b), (c) and (d) of para. 1 of Article 10 and subject to Article 8 para. 1.

#### **Article 45** **Amount of aid**

1. The aid rates for this scheme will be granted:

(a) based on the maximum rates of the Regional Aid Map for the total cost of Article 8;

(b) based on the maximum aid rates, as defined in Article 11, for the costs of Article 43 paras. 2-6.

2. The rate of grant for this aid scheme shall be set at seventy percent (70%) of the maximum allowable aid intensity, with the exception of investment projects falling within the provisions of Article 12, for which the grant rate shall be set at one hundred percent (100%).

#### **Article 46** **Evaluation and control process**

Investment projects of this scheme shall be evaluated by using the method of benchmarking, as defined in Article 14.

These investment projects shall be subject to on-site control, as defined in Article 16.

**CHAPTER X  
INNOVATION-RELATED INVESTMENTS,  
SYNERGIES AND NETWORKING**

**PART A  
INNOVATION-RELATED AID  
FOR SMEs**

**Article 47  
Beneficiaries and included investment projects**

1. The beneficiaries of this scheme shall be Small and Medium-Sized Enterprises (SMEs).

2. The investment projects covered by this scheme pertain to the development of technology and/or the provision of services through technological development, production of innovative products or the introduction of procedural or organisational innovations. The above projects must meet one of the following conditions:

(a) they must make use of research and development results, if the relevance of research results and of the product or the service provided is proved and the investment consists in the commercial exploitation of research results produced;

(b) they must seek their technological modernisation using procedural and organisational innovations, with projects and development programmes and use of specialised scientific and research potential;

(c) they must aim to applied use of knowledge for creating new or improved products, processes and services that will be immediately accepted in terms of production and commercially.

3. The designation process for the products, the production processes and the services as innovative shall be defined by joint decision of the Ministers of Economy, Development and Tourism and Education, Research and Religious Affairs

**Article 48  
Eligible costs**

1. The investment projects placed under the scheme shall be assisted for all costs of Article 8.

2. In addition to the regional aid of paragraph 1, the investment projects placed hereunder may be also assisted (a) for the costs of paragraphs 1, 3, 4, 6

and 10 of Article 9, and (b) for electricity self-production costs and/or heat/cooling production from RES for own use of Article 9 paragraph 8.

3. Investment projects of small and micro enterprises under establishment may be further assisted and in addition to the regional aid of paragraph 1 with the start-up costs of Article 9 para. 2.

4. The investment cogeneration projects using RES shall be only assisted for the costs of Article 9 paragraph 3, 4 and 7.

5. The investment projects of Small Hydropower Plants, Hybrid Power Plants from RES in Non-Interconnected Islands, biofuels and heating/cooling production from RES shall be only assisted for the costs of Article 9 paragraph 3,4 and 8.

6. The investment projects of energy efficient district heating and cooling systems shall be only assisted for the costs of Article 9 paragraphs 3,4 and 9.

#### **Article 49** **Types of aid**

The investment projects placed under this scheme shall be assisted by the tax exemption incentive, grant, leasing subsidies and job creation cost subsidy, as defined under points (a), (b), (c) and (d) of paragraph 1 of Article 10 and subject to Article 8 paragraph 1.

#### **Article 50** **Amount of aid**

1. The aid rates shall be granted based on:

(a) the maximum rates of the Regional Aid Map for the total cost of Article 8, and

(b) the maximum aid intensities as defined in Article 11, for the corresponding costs of Article 48 paragraphs 2-6.

2. The rate of grant for this aid scheme shall be set at seventy percent (70%) of the maximum allowable aid intensity, with the exception of investment projects falling within the provisions of Article 12, for which the grant rate shall be set at one hundred percent (100%).

#### **Article 51** **Evaluation and control process**

Investment projects of this scheme shall be evaluated by using the method of benchmarking, as defined in Article 14. These investment projects shall be subject to on-site control, as defined in Article 16.

### **PART B** **SYNERGIES AND NETWORKING**

#### **Article 52** **Beneficiaries of aid**

1. Clusters shall mean, for the purpose hereof, the business networks with the participation of research/education institutions (universities, public and private research and development organisations, legal entities of public and private law, etc.) with thematic focus operating at regional or interregional level. Clusters shall be managed and coordinated by a managing body with legal personality, as provided for in Article 6, in which all its members are participating. The managing body of the cluster shall represent it, develop and implement activities supporting the development and create added value for each of the participants therein.

2. The clusters falling under this scheme must include at least:

(a) six (6) undertakings for investment projects to be implemented in the Region of Attica or in the Prefecture of Thessaloniki, or

(b) four (4) undertakings for investment projects to be implemented in other prefectures of the country.

If combined joint actions are developed in the geographical areas under points (a) and (b) of the preceding paragraph, the minimum required number of participants in the cluster shall be determined, in correspondence with these cases, based on the prefectures into where the investment costs exceeding 50% of eligible costs take place. If associated or affiliated undertakings participate in the cluster, they shall be regarded as one for determining the minimum required number of undertakings of this paragraph.

3. Applications for inclusion in the provisions of this scheme may be submitted by the operator of existing clusters or clusters under establishment, not by individual or potential members thereof. If the managing body has not been already established upon inclusion of the project in the provisions of this scheme, the procedures of its establishment should be completed within the period which is set in the inclusion decision. The managing body shall be the promoter of the aided investment project.

#### **Article 53** **Included investment projects**

This scheme includes investment projects which are joint actions of and are in connection with or serve and support key business activities of undertakings and entities that make up the clusters. The included investment projects shall be as provided for in Article

7. By way of derogation from Article 7 paragraph 2, investment projects may be also included that fall within the aided sectors of Article 7 whose joint action pertains to the following Activity Code Numbers :

-69- Legal and accounting activities.

-70.2- Management consultancy activities.

-71- Architectural and engineering activities - technical testing and analyses.

-73- Advertising and market research.

#### **Article 54 Eligible costs**

1. The investment projects placed under the scheme shall be assisted for all costs of Article 8.

2. In addition and complementary to the regional aid of paragraph 1, the investment projects included in this scheme may be also assisted for: (a) the costs of paragraphs 1, 6 and 10 of Article 9, and (b) for electricity self-production costs and/or heating/cooling production from RES for own use of Article 9 paragraph 8.

3. Investment cogeneration projects using RES shall be only assisted for the costs of Article 9 para. 7.

4. The investment projects of Small Hydropower Plants, Hybrid Power Plants from RES in Non-Interconnected Islands, biofuels and heating/cooling production from RES shall be only assisted for the costs of Article 9 para. 8.

5. Investment projects of energy efficient district heating



and cooling systems shall be only assisted for the costs of Article 9 paragraph 9.

6. Clusters, which are characterised as innovative, shall be further assisted for the costs of Article 9 paragraph 5.

#### **Article 55 Types of aid**

1. The aid shall be granted only to operators managing clusters.

2. Clusters consisting of SMEs shall be assisted by the tax exemption incentive, grant, leasing subsidy and job creation cost subsidy, as defined under points (a), (b), (c) and (d) of para.1 of Article 10 and subject to Article 8 para. 1.

3. Clusters including a large undertaking with a stake in the managing body exceeding 50% shall be granted the tax exemption incentive, the leasing subsidy and the job creation cost subsidy.

#### **Article 56 Amount of aid**

The aid rates shall be granted based on:

(a) the maximum rates of the Regional Aid Map for the total cost of Article 8, and

(b) the maximum aid intensities, as defined in Article 11, for the corresponding costs of Article 54.

#### **Article 57 Aid for innovation clusters**

1. The innovation clusters must also meet, in addition to the conditions of the previous Article, the terms and conditions of Article 27 GBER.

2. Access to facilities, equipment and activities of the innovation cluster shall be open to various users, provided in a transparent and non-discriminatory manner, and its terms shall be published. Undertakings that have funded at least 10% of the investment costs of the innovation cluster can access on more favorable terms. Access is proportional to the contribution of the undertaking in the investment costs to avoid overcompensation.

3. The fees charged for using the cluster's facilities and for participating in its activities correspond to the market price or reflect the costs involved.

The designation process for the products, the production processes and the services as innovative shall be defined by joint decision of the Ministers of Economy, Development and Tourism and the co-responsible Ministers.

#### **Article 58 Evaluation and control process**

Investment projects of this scheme shall be evaluated by using the method of benchmarking, as defined in Article 14. These investment projects shall be subject to on-site control, as defined in Article 16.

### **CHAPTER XI FINANCIAL INTERMEDIARY - FUNDS**

#### **Article 59 Meaning and Purpose**

1. This Chapter provides for the ability by the Greek government to set up financial intermediary agencies

(hereinafter "Funds of Funds"), within the meaning of the definitions in paragraph 34 of Article 2 GBER, of participation or provision of authorisation to existing organisations that invest through new financing tools to strengthen Small and Medium Enterprises. The Funds of Funds shall have the legal form of the alternative investment agency of Law 4209/2013 (Gov. Gaz. 253, Vol. A). The financing of these Funds is done by the National or Co-financed Public Investment Program (PIP).

2. The Funds may establish and participate in other specific funds (hereinafter "Funds"), to achieve specific objectives at sectoral, regional or national level. These specific Funds shall have the legal form of venture funds of Article 7 of Law 2992/2002 (Gov. Gaz. 54, Vol. A) or alternative funds.

3. All these funds will seek leverage of their funds with further investment participation, aiming at the maximum effect on growth.

4. The aims of the financing of these funds shall be indicatively as follows:

(a) the creation of new and the growth of existing undertakings, especially those emphasising in innovation and employment, export-oriented and presenting potential for further growth;

(b) the restructuring of viable businesses;

(c) the development of capital markets for Small and Medium-Sized Enterprises;

(d) the improvement of competitiveness of the undertakings, including those employing between 250-500 workers.

#### **Article 60 Types of aid**

1. The public financing of those funds is provided to independent private investors, according to the risk finance aid of points (a) and (b) of paragraph 2 of Article 21 GBER, namely:

(aa) equity or quasi-equity, or financial endowment to provide risk finance investments directly or indirectly to eligible undertakings;

(bb) loans to provide risk finance investments directly or indirectly to eligible undertakings.

2. Risk finance aid for eligible undertakings may take the form of investments of equity or quasi-equity, loans or a combination thereof, in accordance with paragraph 4 of Article 21 GBER.

#### **Article 61 Management and supervision**

1. The management of the funds of Article 59 may be entrusted to sociétés anonymes of alternative investment fund management. The selection of managers, their remuneration, the level of leverage, control, duration and their operating methods shall be the subject of the Funds of Funds. The necessary administrative structures and agencies for the coordination and supervision of lawful and efficient function of the above Funds shall be established in the General Secretariat of Strategic and Private Investments of the Ministry

of Economy, Development and Tourism by presidential decree, issued upon proposal of the Ministers of Economy,

Development and Tourism, Interior and Administrative Reconstruction and Finance.

2. The specification of criteria for eligible undertakings to be assisted, the quotas of public and private participation, the eligible financial aid form, the maximum financing limit per undertaking, and all the procedural arrangements for the operation and management of these funds shall be determined by decision of the Minister of Economy, Development and Tourism, following a recommendation by the General Secretariat of Strategic and Private Investments, as defined in Article 21 GBER. Following authorisation by the European Commission, a risk finance scheme may be established for large enterprises by decision of the Minister of Economy and Tourism.

## **CHAPTER VII INTEGRATED TERRITORIAL AND SECTORAL PROJECTS**

### **Article 62 Beneficiaries and included investment projects**

1. The proposals shall be submitted by investment vehicles in the form of integrated investment projects, including individual investment projects of undertakings and clusters. The integrated investment projects shall be defined as the overall framework for actions with integrated territorial and/or sectoral development proposal with multiple benefits.

2. Except for the assisted undertakings and clusters, the investment schemes may include research and knowledge dissemination organisations, non-profit organisations, local authorities and other relevant economic entities. These entities may participate with a right to aid up to 10% of the total assisted budget and subject to the provisions of Articles 6 and 7. The individually required information and characteristics of each such integrated investment program, as well as any necessary detail, shall be specified in the decision of notice.

3. Aid beneficiaries of this scheme shall be undertakings and clusters of Article 52, which are involved in sectoral or local production systems or individual productive value chains. The above systems or value chains may be developed at regional and interregional level. Every investment scheme must include at least eight (8) of the above beneficiaries.

### **Article 63 Types of aid**

1. Individual investment projects of the participating undertakings are awarded the following types of aid: tax exemption, grant,

leasing subsidy and job creation cost subsidy, as defined in points (a), (b), (c) and (d) of paragraph 1 of Article 10 with the exception of large enterprises, which are not assisted with the incentive of grant.

2. Individual investment projects of clusters shall be awarded the types of aid provided for in Article 55.

#### Article 64

##### Procedure

1. Each investment scheme shall submit an integrated investment programme through the State Aid Information Systems, which includes:

(a) feasibility study regardless of amount of individual projects, based on the specifications and procedures specified in the decision of notice, and

(b) the individual investment projects of undertakings and clusters.

The submission of proposals shall be accompanied by the payment of a fee, the amount of which shall be determined in the decision of notice.

2. An evaluation committee of integrated investment projects and individual programmes shall be established by decision of the Minister of Economy, Development and Tourism. The integrated investment programmes shall be evaluated with the method of benchmarking, whilst individual investment projects shall be evaluated by the method of direct evaluation, as defined in Article 14.

3. In the evaluation of the integrated investment programmes the following criteria shall be taken into account:

(a) documentation of additional benefits resulting from the integrated investment project in relation to the individual investment programme for the national economy, the local economy and the general development of the region; (b) the agreement of the objectives of the integrated program with the national and regional objectives of the development strategy; (c) the creation or maintenance of jobs; (d) the prospects for extroversions whether in finished products or intermediate products of high added value in international chains; (e) the reinforcement of local links and integration of regional economy; (f) the upgrading of exploitation of raw materials and intermediate inputs from the region or country.

4. After the issue of the inclusion decision of the integrated investment programme, a five-member monitoring committee shall be established under the supervision of the General Secretariat of Private and Strategic Investments by decision of the Minister of Economy, Development and Tourism, whose object will be to assist the investment scheme for the implementation of the investment programme. This committee shall be staffed with members of the department and/or the respective Regions.

5. The details on the evaluation and qualification procedures, control procedures, compliance requirements and monitoring of the implementation of investment programmes and projects of this scheme shall be specified in the decision of notice.

#### CHAPTER XIII

#### LARGE INVESTMENTS

#### Article 65

##### Beneficiaries and included investment projects

1. Aid beneficiaries of this scheme shall be undertakings,

as defined in Article 6, subject to the conditions of the following paragraph.

2. The investment projects included in this scheme shall be those detailed in Article 7 with the exception of the provisions in point (a) of paragraph 4 of Article 7, provided the following conditions are cumulatively met:

(a) the total eligible project cost is more than twenty (20) million;

(b) the investment project creates at least two (2) jobs per one (1) million euros of eligible investment costs.

#### Article 66

##### Eligible costs

1. The investment projects placed under the scheme shall be assisted for all costs of Article 8.

2. In addition and complementary to the regional aid of paragraph 1, the investment projects covered by this scheme may be assisted for (a) the costs of paragraphs 6 and 10 of Article 9 and (b) for electricity self-production costs and/or heat/cooling production from RES for own use of Article 9 paragraph 8.

#### Article 67

##### Type of Aid

1. The investment projects included in the scheme shall be assisted with the incentive of the fixed income tax rate for legal persons and legal entities, which applies on the date of the inclusion application, for a period, which is set at twelve (12) years from the completion of the investment project. The operator may make use of the fixed income tax rate from the fiscal year of completion and commissioning of the investment. If the rate is reduced, then the reduced rate shall apply. The use of a fixed income tax rate shall apply until exhaustion of the aid to which the operator is entitled, under the thresholds of the GBER or the relevant decision of the European Commission up to the amount of ten million (10,000,000) euros.

2. Alternatively, the operator of the investment can make use of the tax exemption of point (a) of paragraph 1 of Article 10 at an aid rate of 10% of the investment's aided cost regardless of the investment size by way of derogation from the aid intensities of Article 11 and up to the amount of five million (5,000,000) euros. The right to start using the benefit of the tax exemption incentive shall be based on the issue of the decision on completion and commissioning of the investment.

#### Article 68

##### Accelerated authorisation procedure

The operators of the investment projects included in this scheme may make use of the accelerated authorisation procedure by the Directorate General for Strategic Investments of the Ministry of Economy, Development and Tourism by analogy with Article 22 of Law 3894/2010 (Gov. Gaz. 204, Vol. A) without the inclusion procedures provided for in this law. The operators of the above projects cannot make use of any other favourable arrangement of Law 3894/2010.

#### Article 69

##### Evaluation and control process

1. The inclusion applications must be submitted through the State Aid Information System electronically.

2. Investment projects of this scheme shall be evaluated by using the method of direct evaluation, as defined in Article 14.

3. The investment projects of this scheme shall be subject to on-site control after completion and commissioning of the investment. If the operator makes use of the tax exemption of point (a) of paragraph 1 of Article 10, Articles 14 and 16 shall apply.

4. The decision of notice shall specify the individual evaluation items, the rating indicators and their weighting, the minimum score threshold, and any other necessary information the investment plan must satisfy for consideration under this scheme.

**SECTION B  
ESTABLISHMENT OF THE DEVELOPMENT  
COUNCIL  
MINISTRY OF ECONOMY,  
DEVELOPMENT AND TOURISM**

**Article 70  
Establishment of the Development Council**

A Development Council shall be established in the Ministry of Economy, Development and Tourism. The Development Council is composed of the Scientific Committee and the Social Partners and Public Administration Committee (SPPAC).

**Article 71  
Composition and responsibilities  
of the Scientific Committee**

1. The Scientific Committee of the Development Council is composed of eleven (11) members for a three-year term of office, i.e. the Chairperson, the Vice-Chairperson and nine (9) members. The Vice-Chairperson shall be the Chairperson of the Board and Scientific Director of the Planning and Economic Research Centre (*KEPE*). The Chairperson and members of the Committee shall be nominated by decision of the Minister of Economy, Development and Tourism and shall be prestigious scientists with expertise in development issues. They are required to hold at least a postgraduate degree with special professional experience in development design.

2. The responsibilities of the Scientific Committee shall be, in particular, the following:

(a) The elaboration of positions and the preparation of proposals for national development planning, including the recommendation of specific policy measures for the development and competitiveness by integrating the regional dimension and international experience.

(b) Preparing proposals for the design of national and European development programmes.

(c) Determining guidelines for improving the adopted development actions.

(d) Coordination and executive monitoring of the implementation of development measures and programmes.

(e) Preparing proposals for effective coordination of all development tools of the Ministry of Economy, Development and Tourism.

(f) Preparing proposals for the consolidation and simplification of legislation, with a view to removing obstacles

to achieving growth.

(g) Opining on matters specific to the country's development, following relevant questions submitted by members of the Cabinet or the Prime Minister.

(h) Submitting the annual report of development strategy to the Minister of Economy, Development and Tourism, reflecting proposals for development planning;

(i) Submitting the annual report on the competitiveness of the Greek economy to the Minister of Economy, Development and Tourism; (j) Defining the priorities of the Development Council, under which the dialogue with the social partners and businesses is conducted, as part of the operation of the Social Partners and Public Administration Committee (SPPAC). The Scientific Committee may request SPPAC to submit views on a specific development issue.

(k) Recommendations to the Minister of Economy, Development and Tourism for the commissioning of studies to specialised advisors;

(l) Organising seminars and scientific events on issues of its competence; (m) Collaborating with competitiveness councils

of the EU Member - States for the purpose of exchanging views and best practices.

**Article 72  
Composition and responsibilities of the Social  
Partners and Public Administration Committee  
(SPPAC)**

1. The Social Partners and Public Administration Committee (SPPAC) is composed of twenty-one (21) members. The term of office of the members of the SPPAC shall be three years. The members of the SPPAC shall be representatives of public administration, local and regional authorities of the country and the social partners. Each member of SPPAC may attend with an executive of the originating entity, with special knowledge, that will be designated by decision of the operator and will replace the member in the event of impediment of the latter to attend in person.

The members of the SPPAC shall be: (i) the Secretary General of Private and Strategic Investments of the Ministry of Economy, Development and Tourism, as Chairperson.

(ii) The Chairperson of the Board and Scientific Director of the Planning and Economic Research Centre (*KEPE*), as Vice-Chairperson.

(iii) The Secretary General for Public Investments and NSRF of the Ministry of Economy, Development and Tourism.

(iv) The Secretary General for Industry of the Ministry of Economy, Development and Tourism.

(v) The Secretary General for Economic Policy of the Ministry of Finance.

(vi) The Secretary General for Agricultural Policy and Management of Community Resources of the Ministry of Agriculture.

(vii) The Secretary General of the Ministry of Environment and Energy.

(viii) The Secretary General for Spatial Planning and Urban Environment of the Ministry of Environment and

Energy.

(ix) The Secretary General for Infrastructure of the Ministry of Infrastructure, Transport and Networks.

(x) The Secretary General of the Ministry of Culture and Sport.

(xi) The Secretary General of the Ministry of Labour, Social Insurance and Social Welfare.

(xii) The Secretary General for Research and Technology of the Ministry of Education, Research and Religious Affairs.

(xiii) A representative of the Central Union of Municipalities of Greece (*KEDE*).

(xiv) A representative of the Union of Regions of Greece (*ENPE*).

(xv) A representative of the General Confederation of Greek Workers (*GSEE*).

(xvi) A representative of the General Confederation of Professionals, Craftsmen and Merchants (*GSEVEE*).

(xvii) A representative of the Greek Confederation of Trade and Entrepreneurship (*ESEE*).

(xviii) A representative of the Federation of Enterprises and Industries (*SEV*).

(xix) A representative of the Association of Greek Tourism Enterprises (*SETE*).

(xx) A representative of the Hellenic Banks Association (*EET*).

(xxi) A representative of the Foundation for Economic and Industrial Research (*IOBE*).

2. The responsibilities of the Social Partners and Public Administration Committee (SPPAC) shall be as follows:

(a) Opining to the Scientific Committee on topical development policy issues. When the opinion is submitted at the request of the Scientific Committee, it shall take place within three months of submitting the request.

(b) Evaluating the applied development policy and the emergence of specific practical problems and failures. For this purpose the SPPAC shall submit to the Scientific Committee evaluation reports.

(c) Submitting proposals to the Scientific Committee on the improvement of development planning, including proposing specific measures relating to development programmes.

3. The opinion of SPPAC shall be made by a majority of three fifths (3/5) of all members and the minority views recorded. Each member of the SPPAC may individually submit opinions or recommendations to the Scientific Committee, after informing the other members of the SPPAC.

### **Article 73 Operational Support**

1. The Planning and Economic Research Centre (*KEPE*) shall provide scientific support to the Scientific Committee and assist in the preparation of proposals and the competence reports.

2. The administrative support of the Development Council shall be entrusted to the Coordination Unit of Strategic Development Planning of the Ministry of Economy, Development and Tourism (Article 7A of Presidential Decree 116/2014, Gov. Gaz. 185, Vol. A).

3. The Coordination Unit of Strategic Development Planning has, in addition to the responsibilities of Article 7A

of Presidential Decree 116/2014 (Gov. Gaz. 185, Vol. A), the following responsibilities:

(a) providing secretarial support to the operation of the Development Council, keeping the minutes of the meetings of the Scientific Committee and SPPAC and ensuring the communication coordination both among members of each level of operation of the Council and the coordination between the Scientific Committee and SPPAC;

(b) providing administrative assistance to the Development Council to carry out its functions. For this purpose, it communicates and collaborates with the relevant departments of the Public Administration;

(c) collecting data on development issues, creating a database and informing regularly the members of the Development Council;

(d) handling the online website of the Development Council.

4 The operating regulations of the Scientific Committee and the Social Partners and Public Administration Committee shall be defined by decision of the Minister of Economy, Development and Tourism. This regulation may also provide for the establishment of subcommittees, for the purpose of processing and consultation on specific issues.

5. Public sector agencies, as set out in Article 51 of Law 1892/1990 (Gov. Gaz. 101, Vol. A), shall provide the Scientific Committee of the Development Council with any information or details requested, if such action is not contrary to any statutory provision. If the subject is covered by state secrecy, the provision of details or information requires the prior written approval of the Minister of Finance and of the competent Minister. The members of the Scientific Committee shall keep secret everything that has come to their knowledge in the performance of their duties or in connection with their tasks. This obligation shall continue even after the expiry of their term of office. The same obligation also applies to third parties assisting in the Scientific Committee's work.

#### **Article 74 Operating Resources**

1. The operating costs of the Development Council shall be covered by resources from the regular budget of the Ministry of Economy, Development and Tourism and the Public Investment Programme for the same Ministry.

2. Participation in the Development Council shall not be considered as holding a second position in the public sector.

#### **Article 75 Repealed provisions**

Articles 1-3 and 5, 6 of Law 3279/2004 (Gov. Gaz. 205, Vol. A) shall be repealed.

### **SECTION C ARRANGEMENTS OF COMPETENCE OF THE GENERAL SECRETARIAT OF PRIVATE AND STRATEGIC INVESTMENTS**

#### **Article 76 Extension of completion deadlines for investment projects placed under Law 3299/2004 (Gov. Gaz. 261, Vol. A) and Law 3908/2011 (Gov. Gaz. 8, Vol. A)**

1(a) A fresh completion deadline shall be provided until 31 March 2017 for investment projects placed under the provisions of Law 3299/2004, whose completion date ended on 31 December 2015. If, by that date, it is proved that 50% of the approved cost of the investment project has been implemented, the completion deadline shall be extended by another fifteen (15) months, i.e. until 30 June 2018.

The completion deadline for investment projects placed under the provisions of Law 3299/2004 ending on 31 December 2016, shall be extended until 31 March 2017. If, by that date, it is proved that 50% of the approved cost of the investment project has been implemented, the completion

deadline shall be extended by another fifteen (15) months, i.e. until 30 June 2018.

Implementation of 50% of the approved cost of the investment project shall be established by submitting, by 30 June 2017, a solemn declaration, by the operator of the investment project, accompanied by an aggregate statement of costs and payments for the project. This statement does not replace the obligation to submit the request for control to certify the implementation of 50% of the investment in the event of a request for payment of 50% of the grant or return of the guarantee letter submitted to the competent Agency.

Any additional supporting documents, other procedures and any other necessary arrangements may be defined by decision of the Minister of Economy, Development and Tourism.

(b) Promoters of investment projects that opt to make use of point (a) of paragraph 1 shall not be entitled to the extension of the first sentence of para. 5 of Article 5 of Law 3299/2004.

(c) The period of implementation of the investment projects, whose operators have selected the tax exemption of Law 3299/2004, as the type of aid, cannot be extended beyond 31 December 2016.

2(a) The completion deadline for investment projects placed under the provisions of Law 3908/2011 shall be extended:

(aa) until 30 June 2017 for investment projects whose inclusion decision has been issued until 31 December 2012;

(b) until 31 December 2017 for investment projects whose inclusion decision has been issued within 2013 and 2014.

(b) As regards the investment projects of point (a) of this paragraph, the provisions of para. 2 of Article 8 of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A) shall also apply.

#### **Article 77 Instalment grant of investment projects placed under Law 3299/2004 (Gov. Gaz. 261, Vol. A) and Law 3908/2011 (Gov. Gaz. 8, Vol. A)**

1. As regards the investment projects of Law 3299/2004 and Law 3908/2011, the amount of the grant, as specified in the inclusion decision, shall be paid in seven (7) instalments, as follows:

(a) The first instalment, equal to 1/7 of the prescribed grant shall be paid upon submitting the request for control to certify implementation of 50% of the investment project. As regards the investment projects placed under the provisions of Law 3908/2011 where the right to advance has been used, as provided for in paragraph 2 of this Article, payment of the advance shall be deemed as the first instalment.

(b) The second instalment, equal to the first, shall be paid upon submitting the request for control to certify completion and commissioning of the investment. The third instalment, equal to the previous two instalments, shall be paid upon the issue of the decision on completion and commissioning of the investment.

(c) The remaining amount of the grant shall be paid in four (4) equal annual instalments from the year following the

publication of the decision on completion and commissioning of the investment.

2. The ability to grant an advance under Article 8 of Law 3299/2004 and Article 1 of the Presidential Decree 35/2011 (Gov. Gaz. 88, Vol. A) shall henceforth apply only to investment projects placed under the provisions of Law 3908/2011, for an amount not exceeding one seventh of the grant prescribed in the relevant inclusion decision.

The advance shall be granted without requiring presentation of a letter of guarantee. The Operator of the investment project shall submit to the competent Agency, through the State Aid Information System, a solemn declaration accompanied by a detailed statement of costs and payments for the project, amounting to not less than one-seventh (1/7) of the total cost of investment. The process, any additional supporting documents and any other necessary arrangement shall be defined by decision of the Minister of Economy, Development and Tourism issued within two (2) months from the entry into force hereof.

3. (a) The provisions of this Article shall also apply to large investment projects ratified by law in the Greek Parliament, according to para. 3 of Article 9 of Law 3299/2004.

(b) The provisions of this Article shall not apply to investment projects of Law 3299/2004 which have been included in the Operational Programmes of the National Strategic Reference Framework (NSRF) 2007-2013.

4. (a) The provisions of this Article shall also apply to the pending requests to the competent authorities for the payment of advances, payment of 50% or all of the grant. Any letters of guarantee that have been submitted shall be returned by the competent Agencies.

(b) If the decision on completion and commissioning is issued without the operator of the investment project having received any amount of the aid, then upon issue of the decision on completion and commissioning of the investment, a grant amount equivalent to 3/7 of the total amount shall be paid. The remaining amount of the grant shall be paid in four (4) annual instalments from the year following payment of the previous sentence.

(c) As regards investment projects for which a grant or advance has been paid before the issue of the decision on completion and commissioning, the following shall apply: (aa) if this amount exceeds the amount corresponding to 2/7 of the total amount of the grant, the remaining amount shall be paid in five (5) annual instalments, starting upon the issue of the decision on completion and commissioning;

(bb) if the amount is less than the amount corresponding to 2/7 of the total amount of the grant, the remaining amount shall be paid in five (5) annual instalments, starting upon the issue of the decision on completion and commissioning. The first instalment shall be increased by the residual amount up to the rate of 2/7.

(d) If the decision on completion and commissioning of the investment specifies an aid amount less than twenty thousand (20,000) euros or the last instalment paid falls short of the threshold of twenty thousand (20,000) euros, it shall be paid in a lump-sum or added to the previous instalment by way of derogation from the term of para. 1.

(e) A decision of the Minister of Economy, Development and Tourism can provide that the 5th, 6th and 7th instalments be merged as regards investment projects whose promoters are not Large Enterprises and the remaining amount of aid does not exceed five hundred thousand (500,000) euros.

5. As regards the process, the supporting documents and the modality of payment of the grant, the provisions of Law 3299/2004 and Law 3908/2011 and delegated regulations shall apply.

#### Article 78

Regulating matters of Law 3299/2004 (Gov. Gaz. 261, Vol. A) and Law 3908/2011 (Gov. Gaz. 8, Vol. A)

1. The implementation of the investment projects of Law 3908/2011, for which an inclusion decision has been issued taking into account point (d) of para. 7 of Article 8 of Law 3908/2011, does not require prior presentation of the approval of the loan. The issue of the decision on completion and commissioning requires, in addition to the conditions of law and the inclusion decision, compliance with the terms regarding the manner of covering the funding scheme, as provided for in Article 8 of Law 3908/2011 and in the provisions of Article 2 of Presidential Decree 35/2011 (Gov. Gaz. 88, Vol. A).

2. (a) The amount of the advance granted, in accordance with point a(iii) of para. 1 of Article 8 of Law 3299/2004 or point (a) of para. 1 and para. 2 of Article 1 of Presidential Decree 35/2011 (A 88), shall be returned, with interest at the request of the project operator. The amount of corresponding interest shall be calculated from the date of payment of the advance until the date of the request for reimbursement. The interest rate shall be fixed and set as the average rate of 2016, in accordance with Article 9 of Regulation (EC) No. 794/2004, as replaced with para. 3 of Article 1 of Commission Regulation 271/2008 of 30 January 2008. The above advance may only be returned in case of objective inability to realise the investment, for reasons of force majeure from natural phenomena, which are sufficiently documented and directly related to the failure to realise.

(b) After the submission of the relevant payment vouchers of the reimbursement, the submitted letter of guarantee shall be released, by decision of the Minister of Economy, Development and Tourism. In the same request, the project operator may ask for the withdrawal of the inclusion decision.

3. (a) All or part of the grant of the investment projects placed under Law 3299/2004 and Law 3908/2011 that has not been paid until the publication hereof may be granted in the form of tax exemption, as defined in the provisions of point (a) of para. 1 of Article 4 and para. 2 of Article 12 of Law 3908/2011, following request of the project operator. In this case, the total amount of aid shall be specified by the decision on completion and commissioning. If the above decision has already been issued, it shall be amended accordingly. The amount of tax exemption granted each year cannot exceed twenty percent (20%) of the amount of the grant. In the event that the above percentage is not covered, the remaining amount shall be counted with the corresponding percentage of the next fiscal year. After the first five years of the publication hereof, the tax exemption

shall be granted until the completion of the next ten (10) years.

(b) The option given in point (a) cannot be exercised by the investment operator that has assigned the grant for the provision of an equivalent short-term lending to banks, according to para. 5 of article 8 of Law 3299/2004, and para. 3 of Article 1 of Presidential Decree 35/2011 and the related assignment is valid.

(c) The implementation procedure and the necessary supporting documents for the implementation of the arrangements under this paragraph shall be defined by joint decision of the Ministers of Economy, Development and Tourism and Finance.

4. (a) Point (a) para. 1 of Article 4 of Law 3908/2011 (Gov. Gaz. 8, Vol. A) shall be replaced as follows:

"(a) Tax exemption consisting of the exemption from paying income tax on earnings before tax, which arise under the tax legislation from all business activities having deducted the tax of the legal person or legal entity tax corresponding to the profits distributed or received by the partners. The amount of tax exemption shall be calculated as a percentage on the value of the aided costs of the investment project or the value of new machinery and equipment acquired under finance lease and constitutes equivalent reserve."

(b) As regards investment projects that have been placed under Law 3908/2011 irrespective of the time of inclusion and provided they make use of the tax exemption incentive separately or in combination with another incentive, the provisions of point (a) of paragraph 3 shall apply *mutatis mutandis*.

(c) Point (c) of paragraph 1 of Article 20 shall also apply to investment projects of Law 3908/2011 that make use of the tax exemption incentive separately or in combination with other incentive.

(d) Para. 10 of Article 14 of Law 3908/2011 (Gov. Gaz. 8, Vol. A) shall be replaced as follows:

"The amounts of the received grant, leasing subsidy and tax exemption, shall be shown on a special reserve account and in the event of distribution or capitalisation thereof, within the period provided for in paragraph 1 of this Article, shall be returned under the provisions in the following paragraph. In the event of distribution or capitalisation of all or part of the reserve after the expiry of that period, it shall be added to the undertaking's profits and taxed in the tax year in which the distribution or withdrawal of the corresponding amount of the reserve took place, in accordance with the relevant provisions the tax law."

(e) The second sentence of para. 11 of Article 14 of Law 3908/2011 shall be replaced as follows:

"The assessment, payment and audit shall be subject to the provisions of Law 4174/2013 (Gov. Gaz. 170, Vol. A) and Law 2717/1997 (Gov. Gaz. 97, Vol. A). More specifically, in the event of tax exemption for the enforcement of the provisions of Article 53 of Law 4174/2013 (Gov. Gaz. 170, Vol. A), the expiry of the due date by which the income tax of the initial timely tax return should have been paid shall be taken into account as a basis for calculating interest."

5. Paragraph 3.A.b of Article 5 of Law 3299/2004 shall be

replaced as follows:

"3.A.b The percentage of own contribution in the investment approved by the inclusion decision may be decreased after the issue of that decision up to the threshold of paragraph A.a., where the percentage of decrease is covered by a loan, under the terms of paragraph 7 (i, ii, iii), the application of which shall be certified by the project control and completion processes."

6. As regards investment projects placed under the provisions of Law 3299/2004 and Law 3908/2011, the breach of the condition in the inclusion decision on zeroing negative working capital shall not affect completion of the investment, if it has been timely completed, operates productively and all the jobs have been created



as provided for. In these cases, the investment shall be subject to the control of long-term obligations of para. 1 of Article 10 of Law 3299/2004 and Article 14 of Law 3908/2011, which requires verification of proper operation thereof.

7. As regards investment projects of Law 3299/2004, for which inclusion decisions have been issued until 30 June 2014, but a summary thereof has not been published in the Government Gazette, the relevant summary may be published, signed by the Head of the Directorate General for Private Investments of the Ministry of Economy, Development and Tourism. The above decisions shall take effect on the date of issue.

#### Article 79

##### Distinct categories of investment projects

1. Investment projects that have been placed under the provisions of Law 3299/2004 (Gov. Gaz. 261, Vol. A) shall constitute distinct categories if: (a) they have joined NSRF programmes for the period 2007 - 2013; (b) they are implemented on the islands Agathonisi, Kalymnos, Kastelorizo, Kos, Leros, Lesvos, Samos, Symi and Chios; (c) they have received an advance on presentation of a letter of guarantee; (d) 50 percent of the total cost of investment expenditure has been certified. As regards the categories of the previous sentence, a distinct order shall be observed in the control of the investment project and payment of the aid. In these categories, investment projects shall be classified in the existing order of priority.

2. Point (b) of paragraph 1 shall apply mutatis mutandis to investment projects of Law 3908/2011.

3. Additional categories based on geographical or sectoral characteristics or further emergencies may be defined by decision of the Minister of Economy, Development and Tourism.

#### Article 80

##### Specifying administrative fees for control procedures of investment projects placed under Law 3299/2004 (Gov. Gaz. 261, Vol. A) and 3908/2011 (Gov. Gaz. 8, Vol. A)

1. An administrative fee is required for submitting a request for control either for the certification of the 50 percent of the investment cost or for the certification of completion of the investment projects placed under the provisions of Law 3299/2004 and Law 3908/2011, which shall be set at 0.5 percent of the amount of investment projects of up to ten million (10,000,000) euros and 0.2 percent for the surplus of ten million (10,000,000) euros. In any case, the above amount cannot be less than five hundred (500) euros. A copy of the payment of the administrative fee shall accompany the requests concerned.

2. The sums paid in accordance with paragraph 1 of this Article and the amounts paid according to para. 6 of article 21 of Law 4146/2013 (A 90) shall cover the costs of evaluation, monitoring, control and certification of investments assisted under the provisions of Law 3299/2004 and Law 3908/2011. The amounts of the previous sentence shall be deposited to an existing Revenue tax code or one created for this purpose, of the special authority 35/170 of the State Budget.

3. The compensation of members of the institutions involved in the evaluation, control and monitoring of investment projects shall be defined by joint decision of the Ministers of Finance and Economy, Development and Tourism, according to the amount and type of investment projects, as well as the mileage of the investment site, but the amount of the minimum remuneration cannot exceed the ratio of 1 to 5 (1/5) in relation to the maximum remuneration. The compensation of civil servants and employees with indefinite private law employment contracts shall be determined according to the provisions of Article 21 of Law 4354/2015 (Gov. Gaz. 176, Vol. A). The members of the National Registry of Certified Evaluators and Auditors from the private sector shall not be subject to the restrictions of para. 1 of Article 21 of Law 4354/2015 (Gov. Gaz. 176, Vol. A).

#### Article 81

##### Issues of operation of the State Aid Information System of the Investment Law (SAIS)

1. The operation of the State Aid Information System (SAIS) of the investment law on the procedures of implementation of Laws 3908/2011 and 3299/2004, which are already in operation, shall be verified by decision of the Secretary General for Strategic and Private Investments of the Ministry of Economy, Development and Tourism, issued until the entry into force hereof. Each new procedure, which becomes operational in SAIS, shall be followed by a declaratory decision of the preceding paragraph. Any actions that have been implemented until the entry into force hereof outside the SAIS, shall be taken into account for further procedures provided for as part of the application of Laws 3299/2004 and 3908/2011.

2. As regards the investment projects of the special scheme of Entrepreneurship for Youth under para. 1 of Article 13 of Law 3908/2011, it is not mandatory to carry out acts of implementation and completion through the State Aid Information System of the Developmental Law (SAIS).

#### Article 82

##### Amendment to provisions of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A)

1. Paragraph 1 of Article 11 of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A) shall be replaced as follows:

"1. A National Registry of Certified Auditors shall be established, in which the persons entrusted with the monitoring and control of the investment projects shall be entered, after a public call for expression of interest by the Minister of Economy, Development and Tourism, and submission of request by the interested persons. The applicants who wish to register must hold a degree from a university or a Technological Educational Institute and specialise in economics and engineering or as specified in the public call for expression of interest, which may introduce additional skill and suitability qualifications, as well as the manner of documentation thereof. The first call for expression of interest shall be published within 30 days from the publication hereof."

2. The members of the Registry of Evaluators of Article 7 of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A), who evaluated the investment projects of Law 3908/2011 from 30 June 2011 to 30 September 2011, shall be paid the compensation provided for in joint decision No. 2/88585/0022/21.12.2012 of the Ministers of Finance and Development, Competitiveness, Infrastructure, Transport and Networks (Y.O.Δ.Δ. 592).

#### Article 83

##### Amending provisions

of Presidential Decree 157/2013 (Gov. Gaz. 249, Vol. A)

Paragraph 2 of Article 2 of Presidential Decree 157/2013 shall be replaced as follows:

"2. The Directorate General for Strategic Investments shall be headed by a revocable official as per the provision of para. 5 of Article 14 of Law 4146/2013 (Gov. Gaz. 90, Vol. A) with:

(a) A degree from a Greek university or equivalent schools abroad.

(b) A postgraduate degree, relevant to the specialisation or the responsibilities (as subjects) of the Directorate General for Strategic Investments.

(c) Excellent knowledge of English according to the provisions of Articles 28 and 29 of Presidential Decree 50/2001 (Gov. Gaz. 39, Vol. A).

(d) Professional experience relevant to the responsibilities of the Directorate General for Strategic Investments."

#### Article 84

##### Issues of Directorate of Foreign Capital

1. As regards investment projects placed under the provisions hereof and of the Law 3299/2004 and Law 3908/2011, for the purpose of implementing Article 16 of Law 4251/2014, it shall be deemed that the investment has a positive impact on national development and economy. The decision of inclusion in the above laws shall serve as documentation of the amount of the included investment project and of the affordability of equity of the investment operator for the recommendation by the Directorate of Foreign Capital of the General Secretariat of Strategic and Private Investments of the Ministry of Economy, Development and Competitiveness, under the provisions of paragraph 2 of Chapter A of said Article.

2. Paragraph 5 of Chapter A of Article 16 of Law 4251/2014 shall be replaced as follows:

"5. The above third-country nationals may, notwithstanding the provisions of paragraph 1 of Article 70, be accompanied by members of their family who shall be provided, at their request, with a residence permit for family reunification, which shall expire concurrently with the residence permit of the sponsor.

For the purposes of this Article, family members shall mean:

(a) the other spouse;

(b) the unmarried children of the spouses under 21 years of age;

(c) the unmarried children of the sponsor or of the other spouse, provided the custody has been legally assigned for

the children of the sponsor to him/her and for the children of the other spouse to him/her; (d) ascendants of first degree of the spouses."

3. The third sentence of para. 3 of Chapter A of Article 16 of Law 4251/2014 shall be repealed.

4. Paragraph 4 of Chapter B of Article 16 of Law 4251/2014 shall be replaced as follows:

"4. The above third-country nationals may, notwithstanding the provisions of paragraph 1 of Article 70, be accompanied by members of their family who shall be provided, at their request, with a residence permit for family reunification, which shall expire concurrently with the residence permit of the sponsor.

For the purposes of this Article, family members shall mean:

(a) the other spouse;

(b) the unmarried children of the spouses under 21 years of age;

(c) the unmarried children of the sponsor or of the other spouse, provided the custody has been legally assigned for the children of the sponsor to him/her and for the children of the other spouse to him/her; (d) ascendants of first degree of the spouses."

5. The second paragraph of Chapter C of Article 16 of Law 4251/2014 shall be renumbered to third and a second paragraph shall be added as follows:

"Citizens of third countries legally residing in the country either on permanent residence permit or on visa or long-term residence permit, issued by another Member - State, may submit to the Directorate of Migration Policy of the Ministry of Interior and Administrative Reconstruction an application for the development of investment activity, in accordance with Chapter A, accompanied by the supporting document provided for in the first sentence of paragraph 3 of this Chapter. The request shall be forwarded to the Directorate of Foreign Capital of the Ministry of Economy, Development and Tourism, in order to issue the prescribed recommendation for the designation of the investment."

6. Paragraph 12 of Article 136 of Law 4251/2014, as replaced with para. 42 of Article 8 of Law 4332/2015 shall be replaced as follows:

"12. The required minimum amount and the characteristics of the investment for the inclusion in the provisions of Chapter A of Article 16 hereof, the maximum number of residence permits to third-country nationals for the implementation and operation of the investment, depending on the amount and characteristics thereof, the supporting documents accompanying the application of paragraph A.3 of the above Article, the procedures for monitoring compliance with the terms and conditions regarding the investment activity, and any other related issue regarding the implementation of Chapter A of Article 16 shall be determined by decision of the Ministers of Interior and Administrative Reconstruction and Economic Development and Tourism."

7. Paragraph 1 of Article 1 of Mandatory Law 89/1967 shall be replaced as follows:

"1. Foreign companies may be settled in Greece, under the provisions hereof, for the sole purpose to provide their

head office or undertakings affiliated with them, within the meaning of Article 2 of Law 4172/2013, and not settled in Greece, with advisory services, centralised logistics, production, products, processes and services quality control, drafting of designs, drawings and contracts, advertising and marketing, data processing, information receipt and provision, and research and development services.

The enterprises that will be settled shall: (a) within twelve (12) months of the date of issue of the decision of the following paragraph and hereafter, employ staff in Greece, of at least four (4) persons, and (b) have operational expenditure in Greece of at least one hundred thousand euros (EUR 100,000) annually. The above amounts may be reviewed by joint decision of the Minister of Economy, Development and Tourism and Finance. The legal representative of the company in Greece shall be liable jointly and severally with the company, regardless of any criminal liability thereof, for breach of the law on the entry and residence of foreigners."

8. A second paragraph is added to Article 4 of Mandatory Law 89/1967 as follows:

"Companies placed under the provisions of the above Articles may, under the same terms and conditions, provide services to undertakings associated with them, within the meaning of Article 2 of Law 4172/2013, that are settled in Greece, where permitted in the inclusion decision."

#### Article 85

##### Transitional provisions

1. Investment projects which are placed under the provisions of Laws 3908/2011, 3299/2004, 2601/1998 and 1892/1990 shall continue to be governed by the same institutional framework. The procedures and the bodies responsible for the control, completion of and payment of aid to the investment projects of the above laws are governed by the provisions hereof.

2. The investment projects submitted to the General Secretariat of Industry of the Ministry of Economy, Development and Tourism shall continue to be governed by the regulatory decisions that apply to their implementation and pertain to the procedures for the control, completion and payment of the aid.

3. Applications for investment projects submitted under the provisions of Law 2601/1998 regarding aid to private investments in foreign countries, under Article 6 of Law 2996/2002 "Greek Plan for the Economic Reconstruction of the Balkans", for which no inclusion decisions have been issued by the date of publication hereof, shall not be considered and shall be placed in the Agency file.

4. Paragraph 35 of Article 6 of Law 2601/1998, which remained effective by virtue of para. 3 of Article 12 of Law 3299/2004 and para. 5 of Article 16 of Law 3908/2011, shall apply.

5. Ministerial Decision No. 43965/30.11.1994 (Gov. Gaz. 922, Vol. B) on determining the type and extent of comprehensive plant modernisation projects shall remain in force until the issue of a joint ministerial decision, under paragraph 5 of Article 7.

6. Ministerial Decision No. 58692/5.8.1998 (Gov. Gaz. 870, Vol. B) on determining the type and extent of

comprehensive camping modernisation projects shall remain in force until the issue of a joint ministerial decision, under paragraph 5 of Article 7.

7. The functions and responsibilities of the Advisory Committees, as defined in Article 27, shall apply to investment projects that have been placed under the provisions of Laws 3908/2011, 3299/2004, 2601/1998 and 1892/1990.

8. Until the adoption of the joint decision of the Ministers of Economy, Development and Tourism and Agriculture of Article 7 para. 6 point (a), the joint ministerial decision No. 6904/14.2.2014 (Gov. Gaz. 465, Vol. B) issued under Article 2 para. 5 of Law 3908/2011, regarding the investment projects of Article 2 paras. 2.2 and 2.3 of the above decision, shall apply.

9. (a) The certification of completion and commissioning of the investment projects generating electricity from solar energy with a total capacity of up to 150 kw, which have been placed under the provisions of Law 3299/2004, shall be conducted by administrative controls, carried out in accordance with the provisions of Article 9 para. 3 point (a) of Presidential Decree 33/2011 (Gov. Gaz. 83, Vol. A). On-site controls may also take place by decision of the competent body.

(b) The process, the control mechanism, the composition of the control bodies, the supporting documents or any related question of implementation of point (a) of this paragraph shall be specified by decision of the Minister of Economy, Development and Tourism.

(c) Until the adoption of the decision of point (b) of this paragraph decision No. 20283/3.5.2012 (Gov. Gaz. 1518, Vol. B) shall apply, as amended by decision No. 54247/31.10.2014 (Gov. Gaz. 3090, Vol. B).

10. (a) If the date of issue of the decision on the completion and commissioning of the investment is subsequent to the start of the obligations of the investment operators for the submission of the declaration of compliance with long-term obligations of Article 10 of Law 3299/2004 and Article 14 of Law 3908/2011, the investment operator is obliged to submit data for the above period within two (2) months from the date of publication of the summary of the decision on completion and commissioning in the Government Gazette and, in any case, before the first disbursement of the approved aid.

(b) The provisions of Article 5 para. 1(a) of Law 4242/2014 on the period of compliance with long-term obligations shall also include the investment projects of Law 3299/2004, except those that make use of the tax exemption incentive.

11. The phrase "within two years" of para. 2 of Article 3 of Decision No. 41766/26.09.2013 of the Deputy Minister of Development and Competitiveness (Gov. Gaz. 2589, Vol. B) shall be replaced with the phrase "within four years".

12. Investment projects that have been placed under the provisions of Law 3299/2004 and Law 3908/2011 as independent and, after the issue of the decision on completion of the last of them and before the lapse of ten years, constitute a single investment project, are required to repay with interest any surplus resulting from the modification to the original inclusion terms.

13. (a) Investment projects that are placed under the provisions of Law 3299/2004 and Law 3908/2011 may be completed:

(aa) and receive aid for all of their expenses, provided that the statutory terms and conditions are met and the costs to be aided are included in the approved physical object of the investment (original or modified) and simultaneously all permits (urban planning) provided for by law have been issued for such costs;

(bb) provided the statutory terms conditions are met although the approved physical object of the investment (original or amended) includes structures placed under the provisions of either Law 1337/1983 (Gov. Gaz. 33, Vol. A) or Law 4178/2013 (Gov. Gaz. 174, Vol. A) and the process for their arrangement has been completed. The costs for these structures shall not be included in the aided investment cost. This rule does not apply to any decisions, issued until the entry into force hereof, on requests to amend the physical object, which have taken into account the costs of the above-described constructions in the aided cost of the investment project. The investment costs included in the decisions for inclusion in Law 3299/2004 and Law 3908/2011, which are made on structures, which had already been included in institutional arrangements of legalisation at the time of inclusion, shall be aided, provided the other statutory terms and conditions are met.

(b) Article 14B of Law 3908/2011, as amended by Article 21 of Law 4146/2013 shall be replaced as follows:

"Article 14B

A. Investment projects that have been placed under the provisions of Law 3299/2004 and Law 3908/2011 shall be completed according to the provisions of Law 3299 and Law 3908, respectively, and under the following conditions

which apply cumulative: (aa) The aided budget and the amount of the aid are not increased. Otherwise, the project shall be completed by cutting the excess cost.

(bb) The cost increase by cost category does not exceed 10% of the approved cost of the category, weighted at the total of the subsidised cost, according to the following formula, and up to double the authorised cost category:

$$\text{weighted increase of category cost} = (A/T) \times 100$$

where A = the amount of cost increase of the category and T = the totally approved subsidised cost of the investment. Otherwise, the project shall be completed by cutting the excess cost in order to meet the condition.

The cost of the new cost category that was not provided for in the approval decision may be accepted after a modification request submitted by the operator of the investment, under the provisions of point (b). Otherwise, the investment project shall be completed without the cost aid of the new category. It is not allowed to transfer costs between the cost categories of (a) the original investment for Regional Aid, (b) the studies and advisors' fees and (c) Research, Development and Innovation projects and programmes, as defined in the decision approving the investment project.

(cc) The thresholds of the individual cost categories are not exceeded, as such thresholds are determined by the provisions of Laws 3908/2011 and 3299/2004 and the relevant institutional framework on aided costs. Otherwise, the project shall be completed by cutting the excess cost in order to meet the respective conditions.

(dd) The evaluation indicators deviation limits as defined in Article 7 of decision No. 17299/19.4.2011 (Gov. Gaz. 652, Vol. B) of the Minister of Economy, Competitiveness and Shipping on "Defining benchmarks, scoring and weighting indicators and scoring threshold for the investment projects of Law 3908/2011" for investment projects of Law 3908/2011, as well as the number of new and/or existing jobs for the investment projects of Laws 3299 and 3908. Otherwise, the investment project shall be completed by imposing penalties, to be specified by ministerial decision according to the provisions of Article 14 of Law 3908/2011 and more specifically of paragraphs 3 and 8 thereof.

(ee) No material changes are made to the approved physical object of the investment. Otherwise, the investment project shall be completed only after approval of the request for amendment submitted by the operator to the competent authority according to point (b) hereof.

(ff) The original productive operation objectives and the integrated nature of the investment are served.

B. Material variations to the physical object shall be approved by the competent authority following the operator's reasoned request for modification to be examined by the Agency and accepted under the above terms and conditions of paragraph 1. In examining the request for amendment it is not necessary to review the scoring of the investment project.

C. Requests for modification may be also submitted for the modification to the following terms of the inclusion decision:

(aa) For amending the method of covering own contribution, under the provisions of Law 3299/2004 (more specifically Article 5 para. 3) or Law 3908/2011 (Article 8

para. 6) and of Presidential Decree 35/2011.

(bb) For cost aid through a conventional investment instead of the approved leasing.

(cc) For changing the investment operator by reason of merger or split of industry, within which the aided investment falls. The request shall be approved on the condition of completion of the investment or continuation of the productive operation thereof in the same object, as well as on the condition that the new operator will assume all obligations arising from the inclusion decision.

(dd) For letting the investment, according to Article 14 para. 1(g) of Law 3908/2011 or Article 10 para. Bb of Law 3299/2004.

(ee) For any other terms of the inclusion decision.

D. The above requests for modification shall be submitted throughout the implementation of the investment projects, on paper and electronically, through the State Aid Information System and examined based on the supporting documents, terms and conditions specified by decision of the Minister of Economy, Development and Tourism.

E. In the event of change in the corporate name, corporate composition, legal form, seat or other contact details of the aided undertaking, the provisions of Article 21 para. 4 and Article 17 para. 5 hereof shall apply. Failure to comply with the terms of Article 21 para. 4 shall result in a penalty to be defined by the ministerial decision of the previous case.

F. The provisions of Article 17 para. 6 hereof shall also apply to investment projects that have been placed under the provisions of Laws 3299/2004 and 3908/2011."

14. Where the officials of the competent department are not sufficient for establishing the required auditing bodies, as specified in Article 10 para. 5 of Presidential Decree 33/2011 (Gov. Gaz. 33, Vol. A), an official of the relevant administration body may be appointed provided that they are a member of the Registry of Auditors of Article 11 of that decree.

15. Until the adoption of the decision of Article 16 para. 8 hereof, ministerial decision No. 50274/19.11.2007 (Gov. Gaz. 2274, Vol. B) shall remain in force.

16. Decision No. 76008/22.12.2014 (Gov. Gaz. 3653, Vol. A) and decision No. 47718/8.11.2011 (Gov. Gaz. 2669, Vol. B) as amended by decisions Nos. 46015/29.10.2012 (Gov. Gaz. 3003, Vol. B) and 49901/21.11.2012 (Gov. Gaz. 3076, Vol. B) shall remain in force until the adoption of the decisions referred to in Article 22 para. 3 and Article 23 para. 8.

17. The joint ministerial decision No. 2/85983/0022/24.12.2012 (ΥΟΔΔ 592/2012) shall remain in force until the adoption of the joint ministerial decision of Article 80 para. 3 and Article 24 para. 4, Article 25 para. 4, Article 27 para. 2.

18. The provisions of Article 16 para. 3 hereof shall also apply to investment projects that have been placed under the provisions of Laws 3299/2004 and 3908/2011. The requests for control shall be ranked in priority order per scheme of aid or by institutionalised classification of the investment projects. The arrangement of this case shall take effect after a period of three months from the publication hereof in the Government Gazette.

#### Article 86

1. Paragraph 1 of Article 4 of Law 4375/2016 shall be replaced as follows:

"1. An independent Agency shall be established in the Ministry of Interior and Administrative Reconstruction under the name "Appeals Authority", under the Minister of Interior and Administrative Reconstruction. The Appeals Authority shall be composed of the Central Administrative Office and the Independent Appeals Committees, seated in Athens, with territorial jurisdiction throughout the country. The Independent Appeals Committees shall be responsible for the discussion, adoption and issue of decision on administrative appeals against the decisions of the Asylum Department, according to Article 7 para. 5 hereof, and supported for the fulfilment of their tasks by the Central Administrative Office. The number of Independent Appeals Committees shall be set and their seat may be changed by joint decision of the Ministers of Interior and Administrative Reconstruction, Justice, Transparency and Human Rights and Finance."

2. Paragraph 3 of Article 4 of Law 4375/2016 shall be replaced as follows:

"3. The Appeals Authority shall prepare quarterly activity report on its work during the previous reporting period. The report shall include figures and statistical data relating to its operation, the number of appeals filed, the procedures followed, the percentage of cases examined with the oral or written procedure, the completion time of the examination of each appeal, the percentage of granting refugee status and ancillary protection, the decisions against which an application for annulment has been brought before the competent court and the number of cases the applicant attended with legal counsel, as well as the number of applicants who have requested and have been assisted by free legal aid. The activity reports shall be posted on the website of the Appeals Authority in the first fortnight of January, April, July and October each year."

3. Paragraphs 1, 2, 3, 4 and 5 of Article 5 of Law 4375/2016 shall be replaced as follows:

"1. The office of the Administrative Director of the Central Administrative Office shall be established in the Appeals Authority. The Administrative Director shall be appointed by decision of the Minister of Interior and Administrative Reconstruction, following a public call of interest, following approval of the Selection Committee of paragraph 10 and according to the selection procedure of paragraph 11 of this Article. The Administrative Director shall be appointed for a term of three years which may be renewed once for three (3) additional years. The Administrative Director shall be a person of recognised competence, with university education, administrative ability and skill and/or experience in the field of international protection or human rights or international or administrative law. The Administrative Director: (a) shall be the head of the Central Administrative Office of the Appeals Authority and the administrative services of the Annexes; (b) shall be responsible for the smooth and efficient operation and support of the Committees, the preparation and execution of the budget and the keeping and publication of the reports and statistics according to the Rules of Operation

of the Authority, (c) shall refer to the Minister of Interior and Administrative Reconstruction regarding the implementation of contracts, under the second sentence of paragraph 3 of this Article, of the members of the Independent Appeals Committees.

The Administrative Director shall be controlled by the Minister of Interior and Administrative Reconstruction, who may cease them before the expiry of the term thereof or upon resignation thereof due to inability to perform their duties or for other good cause within the exercise of the duties thereof. The Administrative Director shall be a Greek citizen. During the term of office thereof, the exercise of any other public office shall cease and he/she is not allowed to exercise any professional activity or undertake other paid duties in the public or private sector or undertake any other unpaid duties in a field related to his/her duties as an Administrative Director. If the person appointed as the Administrative Director is a lawyer, he/she shall suspend the legal practice throughout the term of office thereof. The remuneration of the Administrative Director shall be determined by joint decision of the Ministers of Interior and Administrative Reconstruction and Finance.

If the Administrative Director is a civil servant or an employee of the broader public sector (Article 2 of Law 3861/2010, Gov. Gaz. 112, Vol. A), his/her remuneration shall be determined according to the applicable provisions and he/she shall be seconded for a term equal to the term of office, to the Appeals Authority, notwithstanding any general or special provision.

2. The Independent Appeals Committees shall consist of three members.

3. The Independent Appeals Committees shall be established by joint decision of the Minister of Interior and Administrative Reconstruction, Justice, Transparency and Human Rights and Finance and composed of:

(a) Two Judges of the Regular Administrative Courts, designated at their request, the General Commissioner of the General Commission of the Regular Administrative Courts. For the designation of the Judges it shall be taken into account and count, in particular, the knowledge of and experience in refugee law and immigration law, human rights law or international law, as well as good knowledge of foreign languages, especially of English.

(b) One Greek citizen, holder of a University degree in legal, political, humanitarian or social sciences with experience in issues of international protection or refugee law or postgraduate degree in the above subjects with very good knowledge of foreign languages, especially of English, who will be selected according to the selection procedure of this Article. This member shall be indicated by the UNHCR within a deadline of seven (7) days from the submission of the relevant request by the Minister of Interior and Administrative Reconstruction. Upon the lapse of the above deadline or in the event of failure to fill the above number of indicated members, those members shall be indicated by the Minister of Interior and Administrative Reconstruction from the National Commission on Human Rights within seven (7) days from the submission thereto of the relevant request. If the National Commission on Human Rights fails to respond for any reason, in due time, the third member of the Committees

shall be appointed by the Minister of Interior and Administrative Reconstruction, under the same selection criteria for the UNHCR.

(c) The most senior of the two (2) judges shall be designated as the President of each Independent Appeals Committee.

(d) The replacement members of the Committees shall be designated, with the same qualifications as the corresponding ordinary members, by the same joint ministerial decision and under the above procedure.

(f) The term of office of the members of the Committees shall be three years and may be renewed once under the above procedure. The members of the Committees, in the exercise of their duties, shall enjoy personal and functional independence. The third member of the Committees shall conclude with the Greek Government, represented by the Minister of Interior and Administrative Reconstruction, a fixed-term work contract of private law. The amount of the monthly compensation of the judges and their replacements as well as the salary paid to the third member and his/her replacement shall be set out in a joint decision of the Ministers of Interior and Administrative Reconstruction and Finance. Any other matter relating to the performance of the duties of the members of the Independent Appeals Committees shall be governed by the Rules of Operation of the Authority. The third member of the Independent Appeals Committee shall be subject to the disciplinary provisions of the Civil Service Code for Public Civil Administrative Servants and Officials of Public Entities, as applicable.

4. The Judges members of the Committees may be replaced by the Minister of Interior and Administrative Reconstruction with the same procedure applicable to their appointment upon request thereof. The third member of the Independent Committees of the Appeals Authority may be ceased by the Minister of Interior and Administrative Reconstruction before the expiry of his/her term of office, after termination of the contract thereof for the reasons set out therein and in the Rules of Operation of the Authority. During the term of office of the third member of the Committees, the exercise of any other public office shall cease and he/she is not allowed to exercise any professional activity or undertake other paid duties in the public or private sector or undertake any other unpaid duties in a field related to his/her duties. If the persons appointed as the third member of the Committees are lawyers, they shall suspend the legal practice thereof.

5. The Rules of Operation of the Appeals Authority shall specify the modalities of conducting the draw for the composition of the Independent Appeals Committees."

4. Paragraphs 6 and 12 of Article 5 of Law 4375/2016 shall be repealed.

5. Paragraphs 7, 8, 9 and 11 of Article 5 of Law 4375/2016 shall be renumbered as 6, 7, 8 and 10 respectively.

6. Paragraph 10 of Article 5 of Law 4375/2016 shall be renumbered to 9 and replaced as follows:

"9. A three-member Selection Committee shall be constituted by joint decision of the Ministers of Interior and Administrative Reconstruction and Finance, which will be entrusted with the examination of applications and the selection of the Administrative Director of the Central Office of the Appeals Authority. The Selection Committee shall be composed of: (a) a Deputy Ombudsman and his/her

replacement as Chairperson, appointed by decision of the Ombudsman, (b) a Director of the Supreme Council for Civil Personnel Selection (*ASEP*) and his/her replacement as a member, (c) a member of the Teaching Scientific Personnel of the Faculties of Law, Political Sciences of the Greek universities as a member and his/her replacement with similar qualifications, as indicated by the UNHCR."

7. Paragraph 13 of Article 5 of Law 4375/2016 shall be renumbered to 11 and replaced as follows:

"11. The cost of conducting the Director selection process shall be borne by the budget of the Appeals Authority."

8. Paragraph 4 of Article 7 of Law 4375/2016 shall be replaced as follows:

"4. The Rules of Operation of the Asylum Office shall be issued by decision of the Minister of Interior and Administrative Reconstruction, following proposal of its Director, regulating individual issues of internal structure and operation of the Asylum Office. The Rules of Operation of the Appeals Authority shall be issued by a similar decision regulating issues of internal structure and operation of the Authority and the Independent Appeals Committees. The decision of the preceding paragraph shall be issued after proposal of the Administrative Director and the committee composed of the chairpersons of the Independent Appeals Committee."

9. Paragraph 7 shall be added to Article 10 of law 4375/2016 as follows:

"7. By way of derogation from the provisions of Law 4264/2014 (Gov. Gaz. 118, Vol. A), it is permitted to operate canteens in the temporary reception - hospitality centres and structures and sites, in general, covering emergency housing and temporary hosting needs of refugees and immigrants. The items that may be sold in the canteens, the process of their authorisation and any other relevant issue shall be specified by joint decision of the Ministers of Interior and Administrative Reconstruction and Health. The municipality, in the territorial jurisdiction of which the aforementioned site operates, shall be responsible for the installation and operation of the canteens of the first sentence. The number of canteens that may be installed per site, their placement therein, the opening hours, and any other matter relating to their proper functioning shall be specified by decision of the relevant municipality and following opinion of the Reception and Identification Office, which shall be provided within fifteen (15) days from the submission of a relevant request. The letting of premises to third parties for canteen operation shall be carried out following auction by the municipality concerned under the provisions of Presidential Decree 270/1981 (Gov. Gaz. 77, Vol. A). The proceeds from the auction shall constitute a revenue of the municipality."

10. Paragraph 5 shall be added to Article 19 of Law 4375/2016 as follows:

"5. The travel, accommodation expenses and daily compensation of the officials of the Asylum Office participating in actions implemented jointly with International Organisations or other institutions may be borne by the International Organisation or other institution, upon agreement. The amount of the above costs will be paid to the

official by the above International Organisation or institution. Any specific terms of implementation of the Agreement shall be specified by decision of the Director of the Asylum Office."

11. Paragraph 3 of Article 22 of Law 4375/2016 shall be replaced as follows:

"3. In the case of paragraph 1 hereof, the pending appeals shall not be considered under the provisions of Presidential Decree 114/2010 (Gov. Gaz. 195, Vol. A) and the administrative procedure shall be repealed, unless the interested party submits to the competent Receiving Authorities of Article 2 para. 14 of Presidential Decree 114/2010, an application before the Appeals Committee of Article 26 of Presidential Decree 114/2010 on the examination of their application as to the conditions for granting international protection status, within two (2) months from service of the decision providing residence status on humanitarian grounds. Where an application is filed under the preceding paragraph, for the hearing of the appeal, as to the conditions for granting international protection status before the Appeals Committee of Article 26 of Presidential Decree 114/2010, the applicant shall be granted an asylum seeker card and the process shall continue under the provisions of Presidential Decree 114/2010."

12. Paragraph 17 of Article 52 of Law 4375/2016 shall be replaced as follows:

"17. The aforementioned guarantees shall also be observed at the hearing of the appeals before the Independent Appeals Committees, as well as at any additional interview or hearing."

13. Point (b) of para. 4 of Article 60 of Law 4375/2016 shall be replaced as follows:

"b. The interview with applicants for international protection may also be carried out by personnel from the European Support Office for Asylum."

14. The heading of chapter D of Law 4375/2016 shall be replaced as follows:

"PROCEDURE BEFORE THE INDEPENDENT APPEALS COMMITTEES".

15. Paragraph 5 of Article 61 of Law 4375/2016 shall be replaced as follows:

"5. The appeals shall be submitted to the Receiving Authorities and forwarded to the Appeals Authority without delay together with the administrative dossier."

16. Article 62 of Law 4375/2016 shall be replaced as follows:

"Article 62

Hearing of appeals

1. The typical procedure before the Independent Appeals Committee shall be conducted in writing and appeals shall be heard on the basis of the dossier. The Independent Appeals Committee shall call the applicant to an oral hearing if: (a) the appeal is brought against a decision withdrawing international protection status, (b) questions or doubts arise regarding the completeness of the interview that took place in the first degree examination, (c) the applicant submitted significant new evidence relating to claims out of time, (d) the case is particularly complicated.

2. Upon filing the appeal, the competent Receiving

Authority shall inform the applicant on the same day of the hearing date. The hearing shall be fixed: (a) At least twenty (20) days after filing the appeal against a decision rejecting an application for international protection as unfounded under the regular proceedings or withdrawing international protection status; (b) At least ten (10) days after filing the appeal against a decision rejecting an application for international protection with rapid process or as inadmissible under Articles 16 paras. 4 and 18 respectively; (c) At least five (5) days after filing the appeal against a decision rejecting an application for international protection in respect of Article 60 or submitted while the applicant is in a Reception and Identification Centre. The applicant and the Asylum Office may submit any additional information or memo up to and including the day before the hearing of the appeal.

3. If the hearing process of the appeal consists of oral hearing, the Appeals Authority shall call the applicant before the competent Independent Appeals Authority. The applicant shall be informed no later than five (5) business days before the date of the hearing of the appeal, in a language he/she understands, of the place and the date of the hearing, and his/her right to appear in person or by an attorney or other advisor before it, in order to submit orally, using an interpreter, his/her arguments and provide any clarifications. The Asylum Office shall be also informed, within the same period, by all appropriate means, to present its views on each of the grounds raised, clearly stating the factual part relating to each ground. The absence of the applicant does not preclude the hearing of the application, provided that the applicant has been called according to the provisions of Article 40 hereof. The hearing may be public only after prior consent of the applicant. The Chairperson of the Independent Appeals Committee may authorise the submission of memos from the parties within a period set thereby for the development of those exposed during the oral hearing process.

4. Appeals submitted after the deadlines of Article 61 para. 1 shall always be heard by priority and no later than thirty (30) days of filing the appeal. Similarly, appeals concerning cases referred to in Article 51 para. 6 hereof may be considered by priority.

5. The Administrative Director of the Appeals Authority shall ensure adequate secretarial support for the Independent Appeals Committees, the provision of appropriate interpretation and sign the exhibit, according to the statutory provisions and the Rules of the Appeals Authority. The secretariat shall prepare an exhibit for each hearing listing the cases to be heard. The exhibit shall be posted outside the meeting room on the day before the hearing. Failure to post the exhibit or mention a specific case therein shall not render the proceedings invalid. The exhibit shall be communicated to the members of the Independent Appeals Committees, together with the relevant administrative dossiers, five (5) days before the day of the hearing of the appeals.

6. The hearing and issue of decision on the appeals shall be completed as soon as possible after the filing of the appeal and, in any case, within three (3) months in the case of the regular process or two (2) months in the case of



applying the rapid process.

7. In hearing the appeal, the Committee shall examine both the legality of the contested act and the merits of the case and shall provide a reasoned ruling on the applicant's request for international protection. The decision shall be served to the applicant under Article 40 hereof."

17. Paragraph 1 of Article 80 of Law 4375/2016 shall be replaced as follows:

"1. The opening of works of the Appeals Authority, as established under Article 4 hereof, shall take place by decision of the Minister of Interior and Administrative Reconstruction."

18. A sentence is added to para. 6 of Article 80 of Law 4375/2016 as follows:

"The Director is also responsible for the preparation of operation of the Appeals Authority, as established by Article 4 hereof. The Director shall be responsible, under the preceding paragraph, in particular for carrying out the necessary actions for the preparation of the departments, as established by Article 5 para. 7 and the assignment of officials thereto."

19. A sentence is added at the end of para. 8 of Article 80 of Law 4375/2016 as follows:

"The Appeals Authority shall have its own budget as a special body of the Ministry of Interior and Administrative Reconstruction as of 1 January 2017."

20. Paragraphs 9, 26 and 27 of Article 80 of Law 4375/16 are replaced as follows:

"9. On the first application of the process of Article 5 hereof for selecting the Director, the cost for carrying out the procedure, including competitive processes for the procurement of goods or the provision of services shall be borne by the budget of the Asylum Office, if these procedures are carried out by 31 December 2016.

26. The procedure of Article 60 para. 4 shall apply, exceptionally, from the publication hereof. The effective period thereof cannot exceed twelve (12) months and may be extended by decision of the Minister of Interior and Administrative Reconstruction for an additional period of six (6) months.

27. The appeals against the decision of the Asylum Office, submitted after the date of publication hereof and until the date of publication of the ministerial decision establishing the Independent Appeals Committees of Article 5 shall be examined, exceptionally, by the Appeals Committees of Article 26 of Presidential Decree 114/2010 (A '195), as applicable, according to the procedure of this law. The Independent Appeals Committees of Article 5 shall be responsible for hearing appeals against the decision of the Asylum Office filed after the publication of the ministerial decision on their establishment. Until the opening of the Appeals Authority, under paragraph 1 of this Article, the Independent Appeals Committees shall be subject to the transitional Appeals Authority of paragraph 2."

Table 1: Special Assisted Areas

S/N	Code (NUTS1+NUTS2+1 Q digits)	Municipal Unit	Municipality	Mountain Range (M = Mountain)	Population Reduction (> = 30%)	Border Areas (BM > = Border mainland BI = border island)	Insular Areas (<3100}	Number of aid characteristics
1	111010101	KOMOTINI	KOMOTINI			BM		1
2	111010102	AIGEIOS	KOMOTINI			BM		1
3	111010103	NEO SIDIROCHORI	KOMOTINI			BM		1
4	111010201	FILYRA	ARRIANA			BM		1
5	111010202	ARRIANA	ARRIANA			BM		1
5	111010203	KECHROS	ARRIANA	M		BM		2
7	111010204	ORGANI	ARRIANA	M		BM		2
8	111010301	IASMOS	IASMOS			BM		1
9	111010302	AMAXADES	IASMOS			BM		1
10	111010303	SOSTOS	IASMOS			BM		1
11	111010401	SAPES	MARONEIA -SAPES			BM		1
12	111010402	MARONEIA	MARONEIA-SAPES			BM		1
13	111020101	DRAMA	DRAMA			BM		1
14	111020102	SIDIRONERO	DRAMA	M		BM		2
15	111020300	KATO NEVROKOPI	KATO NEVROKOPI	M		BM		2
16	111020401	PARANESTI	PARANESTI	M		BM		2
17	111020402	NIKIFOROS	PARANESTI	0				1
13	111020501	PROSOTSANI	PROSOTSANI			BM		1
19	111030101	ALEXANDROUPOLI	ALEXANDROUPOLI			BM		1
20	111030102	TRAIANOUPOLI	ALEXANDROUPOLI			BM		1
21	111030103	FERES	ALEXANDROUPOLI			BM		1
22	111030201	DIDIMOTICHO	DIDIMOTICHO			BM		1
23	111030202	METAXADES	DIDIMOTICHO			BM		1
24	111030301	ORESTIADA	ORESTIADA			BM		1

25	111030302	VYSSA	ORESTIADA			BM		1
26	111030303	KYPRINOS	ORESTIADA			BM		1
27	111030304	TRIGONO	ORESTIADA			BM		1
28	111030400	SAMOTHRAKI	SAMOTHRAKI			BI	I	2
29	111030501	SOUFLI	SOUFLI			BM		1
30	111030502	ORFEAS	SOUFLI			BM		1
31	111030503	TYCHERO	SOUFLI			BM		1
32	111050203	OREINOS	NESTOS	M		BM		1
33	111060101	XANTHI	XANTHI			BM		1
34	111060102	STAVROUPOLI	XANTHI	M		BM		2
35	111060201	VISTONIDA	AVDIRA			BM		1
36	111060203	SELERO	AVDIRA			BM		1
37	111060301	MYKI	MYKI	M		BM		2
38	111060302	THERMA	MYKI	M	YES	BM		3
39	111060303	KOTYLI	MYKI	M		BM		2
40	111060304	SATRES	MYKI	M	YES	BM		3
41	112080101	VEROIA	VEROIA	M				1
42	112080105	MAKEDONIDA	VEROIA	M				1
43	112080301	NAOUSA	NAOUSA	M				1
44	112090101	KILKIS	KILKIS			BM		1
45	112090103	DOIRANI	KILKIS			BM		1
46	112090104	KROUSSOI	KILKIS			BM		1
47	112090105	MOURIES	KILKIS			BM		1
48	112090106	PIKROLIMNI	KILKIS			BM		1
49	112090107	CHERSO	KILKIS		YES	BM		2
50	112090201	POLYCASTRO	PAIONIA			BM		1
51	112090202	AXIROUPOLI	PAIONIA			BM		1
52	112090203	GOUMENISSA	PAIONIA			BM		1
53	112090204	EVROPOS	PAIONIA			BM		1
54	112090205	LIVADIA	PAIONIA	M		M		2
55	112100101	EDESSA	EDESSA			BM		1
56	112100102	VEGORITIDA	EDESSA	M		BM		2
57	112100201	ARIDAIA	ALMOPIA			BM		1

58	112100202	EXAPLATAMOS	ALMOPIA	M		BM		2
59	112100303	KYRROS	PELLA			BM		1
60	112100402	MENILOS	SKYDRA			BM		1
61	112110105	PETRA	KATERINI	M				1
62	112110106	PIERIA	KATERINI	M				1
63	112120101	SERRES	SERRES			BM		1
64	112120102	ANO VRONTOU	SERRES	M	YES	BM		3
65	112120104	LEFKONA	SERRES			BM		1
66	112120105	OREINI	SERRES	M		BM		2
67	112120203	KORMISTA	AMFIPOLI		YES			1
68	112120501	IRAKLEIA	IRAKLEIA			BM		1
69	112120502	SKOTOUSSA	IRAKLEIA			BM		1
70	112120503	STRYMONIKOS (STRYMONIKOS)	IRAKLEIA			BM		1
71	112120701	SIDIROKASTRO	SINTIKI			BM		1
72	112120702	AGISTRO	SINTIKI	M		BM		2
73	112120703	ACHLADOCHORI	SINTIKI	M		BM		2
74	112120704	KERKINI	SINTIKI		YES	BM		2
75	112120705	PETRITSI	SINTIKI			BM		1
76	112120706	PROMACHONAS	SINTIKI			BM		1
77	121140101	KOZANI	KOZANI	M				1
78	121140102	LIANI	KOZANI	M				1
79	121140103	DIMITRIOS VRSILANTIS	KOZANI	M				1
80	121140103	ELLISPONTOS	KOZANI	M				1
81	121140201	NEAPOLI	VOIO	M				1
82	121140202	ASKI	VOIO	M				1
83	121140203	PENTALOFO	VOIO	M				1
84	121140204	SIATISTA	VOIO	M				1
85	121140205	TSOTYLI	VOIO	M		BM		2
86	121140302	AGIA PARASKEVI	EORDAIA	M				1
87	121140303	VERMIO	EORDAIA	M				1
88	121140304	VLASTI	EORDAIA	M	YES			2
89	121140305	MOURIKI	EORDAIA	M				1
90	121140401	SERVIA	SERVIA-VELVENTOS	M				1

91	121140402	VELVENTOS	SERVIA VELVENTOS	M				1
92	121140403	KAMVOUNIA	SERVIA VELVENTOS	M				1
93	121140404	LIVADERO	SERVIA VELVENTOS	M				1
94	121150101	GREVENA	GREVENA	M				1
95	121150102	AVDELLA	GREVENA	M				1
96	121150103	AGIOS KOSMAS	GREVENA	M	YES			2
97	121150104	VENTZI	GREVENA	M				1
98	121150105	GORGIANI	GREVENA	M				1
99	121150106	DOTSIKO	GREVENA	M				1
100	121150107	IRAKLEOTES	GREVENA	M				1
101	121150108	THEODOROU ZIAKA	GREVENA	M				1
102	121150109	MESOLOURI	GREVENA	M	YES			2
103	121150110	PERIVOLI	GREVENA	M	YES			2
104	121150111	SAMARINAI	GREVENA	M		BM		2
105	121150112	SMEI	GREVENA	M				1
106	121150113	FILIPPAIOI	GREVENA	M				1
107	121150201	DESKATI	DESKATI	M				1
108	121160101	KASTORIA	KASTORIA	M		BM		2
109	121160102	AGIA TRIADA	KASTORIA	M		BM		2
110	121160103	AGIOI ANARGYROI	KASTORIA	M		BM		1
111	121160104	VITSI	KASTORIA	M		BM		2
112	121160105	KASTRAKI	KASTORIA	M		BM		2
113	121160106	KLEISOURA	KASTORIA	M	YES			2
114	121160107	KORESTIA	KASTORIA	M		BM		2
115	121160108	MAKEDNA	KASTORIA			BM		1
116	121160109	MESOPOTAMIA	KASTORIA	M		BM		2
117	121160201	NESTORIO	NESTORIO	M		BM		2
118	121150202	AKRITES	NESTORIO	M	YES	BM		3
119	121160203	ARRENES	NESTORIO	M		BM		2
120	121160204	GRAMOS	NESTORIO	M		BM		2
121	121160301	ARGOS ORESTIKO	ORESTIDA	M		BM		2
122	1211TH0302	IONOS DRAGOUMI	ORESTIDA	M				1
123	121170101	FLORINA	FLORINA	M		BM		2

124	121170102	KATO KLEIMES	FLORINA	M		BM		2
125	121170103	MELITI	FLORINA	M		BM		2
126	121170104	PERASMA	FLORINA	M		BM		2
127	121170201	AMYNTAIO	AMYNTAIO	M		BM		2
128	121170202	AETOS	AMYNTAIO	M		BM		1
129	121170203	VARIKO	AMYNTAIO	M				1
130	121170204	LECHOVO	AMYNTAIO	M				1
131	12117D205	NYMFAIO	AMYNTAIO	M	YES	BM		2
132	121170206	FILOTA	AMYNTAIO			BM		1
133	121170301	PRESPEP	PRESPEP	M	YES	BM		3
134	121170302	KRYSTALLOPIGI	PRESPEP	M		BM		2
135	122180103	BIZANI	IOANNINA	M				1
136	122180104	IOANNINA ISLAND	IOANNINA		YES			1
137	122180105	PAMVOTIDA	IOANNINA	M				1
138	122180106	PERAMA	IOANNINA	M				1
139	12218D201	PRAMANTA	NORTH TZOUMERKA	M				1
140	122180202	VATHYPEDO	NORTH TZOUMERKA	M				1
141	122180203	KALARITES (KALABRYTES)	NORTH TZOUMERKA	M				1
142	122180204	KATSANOCHORIA	NORTH TZOUMERKA	M				1
143	122180205	MATSOUKI	NORTH TZOUMERKA	M				1
144	122180206	SYRAKO(SYRRAKO)	NORTH TZOUMERKA	M				1
145	122180207	TZOUMERKA	NORTH TZOUMERKA	M				1
146	122180301	AGIOS DIMITRIOS	DODONI	M				1
147	122180302	DODONI	DODONI	M				1
148	122180303	LAKKAISOULI	DODONI	M				1
149	122180304	SELLES	DODONI	M				1
150	122180401	CENTRAL ZAGORI	ZAGORI	M		BM		2
151	122180402	EAST ZAGORI	ZAGORI	M				1
152	122180403	VOVOUSA	ZAGORI	M				2
153	122180404	PAPIGO	ZAGORI	M		BM		2
154	122180405	TYMFI	ZAGORI	M		BM		2
155	122180502	EKALI	ZITSA	M		BM		2
156	122180503	EVRIIMENES	ZITSA			BM		1

157	122180504	ZITSA	ZITSA			BM		1
158	122180505	MOLOSSOI	ZITSA			BM		1
159	122180601	KONITSA	KONITSA	M		BM		2
150	122180602	AETOMILITSA	KONITSA	M		BM		2
161	122180603	DISTRATO	KONITSA	M	YES			3
162	122180604	MAITOROCHORIA	KONITSA	M	YES	BM		3
163	122180605	FOURKA	KONITSA	M		BM		2
164	122180701	METSOVO	METSOVO	M				1
165	122180702	EGNATIA	METSOVO	M				1
166	122180703	MILEA	METSOVO	M	YES			2
167	122180801	KALPAKI	POGONI	M		BM		2
168	122180802	ANO KALAMAS	POGONI			BM		1
169	122180803	ANO POGONI	POGONI	M		BM		2
170	122180804	DELVINAKI	POGONI	M		BM		2
171	122180805	LAVDANI	POGONI	M		BM		2
172	122180806	POGONIANI	POGONI	M		BM		2
173	122190104	XIROVOUNI	ARTA	M				1
174	122190201	IRAKLEIA	GEORGIOS KARAISKAKIS	M				1
175	122190202	GEORGIOS KARAISKAKIS	GEORGIOS KARAISKAKIS	M				1
176	122190203	TETRAFYLIA	GEORGIOS KARAISKAKIS	M				1
177	122190301	ATHAMANIA	CENTRAL TZOLMERKA	M				1
178	122190302	AGNANTA	CENTRAL TZOLMERKA	M	YES			2
179	122190303	THEODORIANA	CENTRAL TZOLMERKA	M	YES			2
180	122190304	MELISSOURGI	CENTRAL TZOLMERKA	M				1
181	122200101	IGOUMENITSA	IGOUMENITSA			BM		1
182	122200103	PARAPOTAMOS	IGOUMENITSA			BM		1
183	122200105	SYVOTA	IGOUMENITSA			BM		1
184	122200201	PARAMYTHIA	SOULI			BM		1
185	122200203	SOULI	SOULI	M				1
186	122200301	FILIATA	FILIATA	M		BM		1
187	122200302	SAGIADA	FILIATA			BM		1
188	122210202	ANOGEIA	ZIROS	M	YES			2
189	122210204	KRANEA	ZIROS	M				1

190	231220302	ANTICHASIA	ELASSONA	M			1
191	231220303	VERDIKOUSSA	ELASSONA	M			1
192	231220304	KARYA	ELASSONA	M			1
193	231220305	LIVADI	ELASSONA	M			1
194	231220306	OLYMPOS	ELASSONA	M			1
195	231220308	SARANTAPORO	ELASSONA	M			1
196	231220309	TSARITSANI	ELASSONA	M			1
197	231220502	AMPELAKIA	TEMPI	M			1
198	231220503	GONNI	TEMPI	M			1
199	231220703	NARTHAKI	FARSALA		YES		1
200	231220704	POLYDAMANTAS	FARSALA		YES		1
201	231230102	ITAMOS	KARDITSA	M			1
202	231230201	ARGITHEA	ARGITHEA	M			1
203	231230202	EASTERN ARGITHEA	ARGITHEA	M			1
204	231230203	ACHELOOS	ARGITHEA	M			1
205	231230301	PLASTIRAS	LAKE PLASTIRA	M			1
206	231230302	NEVROPOLI AGRAFA	LAKE PLASTIRA	M			1
207	231230401	MOUZAKI	MOUZAKI	M			1
208	231230603	MENELAIDA	SOFADES	M			1
209	231230604	RENTINA	SOFADES	M	YES		2
210	231240102	AGRIA	VOLOS	M			1
211	231240106	MAKRINITSA	VOLOS	M			1
212	231240109	PORTARIA	VOLOS	M			1
213	231240202	ANAVRA	ALMYROS	M			1
214	231240301	ZAGORA	ZAGORA-MOURESI	M			1
215	231240302	MOURESI	ZAGORA-MOURESI	M			1
216	231240403	MILIES	SOUTHERN PILIO	M			1
217	231240503	KERAMIDI	RIGA FERAIOU	M			1
218	231250200	ALONNISOS	ALONNISOS			I	1
219	231260202	ASPROPOTAMOS	KALABAKA	M			1
220	231260204	KASTANIA	KALABAKA	M			1
221	231260205	KLEINOVO	KALABAKA	M			1
222	231260206	MALAKASI	KALABAKA	M			1



223	231260207	<b>TYMFAIA</b>	<b>KALABAKA</b>	<b>M</b>				<b>1</b>
224	231260208	<b>CHASIES</b>	<b>KALABAKA</b>	<b>M</b>				<b>1</b>
225	231260301	<b>PYLI</b>	<b>PYLI</b>	<b>M</b>				<b>1</b>
226	231260302	<b>AITHIKA</b>	<b>PYLI</b>	<b>M</b>				<b>1</b>
227	231260304	<b>MYROFYLLOU</b>	<b>PYLI</b>	<b>M</b>				<b>1</b>
228	231260305	<b>NERAIDA</b>	<b>PYLI</b>	<b>M</b>				<b>1</b>
229	231260307	<b>PINDOS</b>	<b>PYLI</b>	<b>M</b>				<b>1</b>
230	232270104	<b>PAVLIANI</b>	<b>LAMIA</b>	<b>M</b>				<b>1</b>
231	232270105	<b>YPATI</b>	<b>LAMIA</b>	<b>M</b>				<b>1</b>
232	232270501	<b>SPERCHEIADA</b>	<b>MAKRAKOMI</b>	<b>M</b>				<b>1</b>
233	232270502	<b>AGIOS GEORGIOS TYMERISTOU</b>	<b>MAKRAKOMI</b>	<b>M</b>				<b>1</b>
234	232270503	<b>MAKRAKOMI</b>	<b>MAKRAKOMI</b>	<b>M</b>				<b>1</b>
235	232270504	<b>TYMFRISTOS</b>	<b>MAKRAKOMI</b>	<b>M</b>				<b>1</b>
236	232270701	<b>STYLIDA</b>	<b>STYLIDA</b>	<b>M</b>				<b>1</b>
237	232280104	<b>KYRIAKI</b>	<b>LIVADIA</b>	<b>M</b>				<b>1</b>
238	232280301	<b>DISTOMO</b>	<b>DISTOMO - ARACHOVA</b>	<b>M</b>				<b>1</b>
239	232280302	<b>ANTIKYRA</b>	<b>DISTOMO - ARACHOVA</b>	<b>M</b>				<b>1</b>
240	232280303	<b>ARACHOVA</b>	<b>DISTOMO - ARACHOVA</b>	<b>M</b>				<b>1</b>
241	232290502	<b>KAFIREAS</b>	<b>KARYSTOS</b>	<b>M</b>	<b>YES</b>			<b>2</b>
242	232290800	<b>SKYROS</b>	<b>SKYROS</b>				<b>I</b>	<b>1</b>
243	232300101	<b>KARPENISI</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
244	232300102	<b>DOMNISTA</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
245	232300103	<b>KTIMENIA</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
246	232300104	<b>POTAMIA</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
247	232300105	<b>PROUSOS</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
248	232300106	<b>FOURNA</b>	<b>KARPENISI</b>	<b>M</b>				<b>1</b>
249	232300201	<b>VINIANI</b>	<b>AGRAFA</b>	<b>M</b>				<b>1</b>
250	232300202	<b>AGRAFA</b>	<b>AGRAFA</b>	<b>M</b>				<b>1</b>
251	232300203	<b>APERANTIA</b>	<b>AGRAFA</b>	<b>M</b>				<b>1</b>
252	232300204	<b>ASPROPOTAMOS</b>	<b>AGRAFA</b>	<b>M</b>				<b>1</b>
253	232300205	<b>FRAGKISTA</b>	<b>AGRAFA</b>	<b>M</b>				<b>1</b>
254	232310101	<b>AMFISSA</b>	<b>DELPHI</b>	<b>M</b>				<b>1</b>
255	232310102	<b>GALAXIDI</b>	<b>DELPHI</b>	<b>M</b>				<b>1</b>

256	232310103	GRAVIA	DELPHI	M				1
257	232310104	DELPHI	DELPHI	M				1
258	232310105	DESFINA	DELPHI	M				1
259	232310107	KALLIEIS	DELPHI	M				1
260	232310108	PARNASSOS	DELPHI	M				1
261	232310201	EFPALI	DORIDA	M				1
262	232310202	VARDOUSIA	DORIDA	M				1
263	232310203	LIDORIKI	DORIDA	M				1
264	232310204	TOLOFONAS	DORIDA	M				1
265	241320104	EREIKOUSSA	CORFU				I	1
266	241320110	MATHRAKI	CORFU				I	1
267	241320112	OTHONES	CORFU				I	1
268	241320200	PAXOI	PAXOI				I	1
269	241350105	OMALA	KEFALONIA	M				1
270	241350107	PYLAROS	KEFALONIA	M				1
271	241350108	SAMI	KEFALONIA	M				1
272	241360104	KALAMOS	LEFKADA				I	1
273	241360105	KARYES	LEFKADA	M	YES			2
274	241360106	KASTOS	LEFKADA				I	1
275	241360107	SFAKIOTES	LEFKADA	M				1
276	241360200	MEGANISI	MEGANISI				I	1
277	242370103	MESSATIDA	PATRAS	M				1
278	242370202	AIGEIOS	AIGIALEIA	M				1
279	242370203	AKRATA	AIGIALEIA	M				1
230	242370204	DIAKOPTO	AIGIALEIA	M				1
281	242370205	EPINEO	AIGIALEIA	M				1
282	242370206	SYBOLITEIA	AIGIALEIA	M				1
283	242370302	LARISSOS (LARISOS)	WESTERN ACHAIA		YES			1
284	242370403	LEONTIO	ERYMANTHOS	M	YES			2
285	242370404	TRITAI	ERYMANTHOS		YES			1
286	242370501	KALAVRYTA	KALAVRYTA	M				1
287	242370502	AROANIA	KALAVRYTA	M				1
288	242370503	KLEITORAS (KLEITORIA)	KALAVRYTA	M				1

289	242370504	PAIA	KALAVRYTA	M	YES		2
290	242380307	PANETOLIKO	AGRINIO	M			1
291	242380402	INACHOS	AMFILOCHIA	M			1
292	242380500	THERMOS	THERMOS	M			1
293	242380601	NAFPAKTOS	NAFPAKTIA	M			1
294	242380603	APODOTIA	NAFPAKTIA	M			1
295	242380604	PLATANOS	NAFPAKTIA	M			1
296	242380605	PYLLINI	NAFPAKTIA	M			1
297	242390104	OLENI	PYRGOS		YES		1
298	242390401	SKILLOUNTIA	ANDRITSAINA - KRESTENA		YES		1
299	242390402	ALIFEIRA	ANDRITSAINA - KRESTENA		YES		1
300	242390403	ANDRITSAINA	ANDRITSAINA - KRESTENA	M			1
301	242390502	LAMPEIA	ANCIENT OLYMPIA	M			1
302	242390503	LASIONA	ANCIENT OLYMPIA	M	YES		2
303	242390504	FOLOI	ANCIENT OLYMPIA	M			1
304	242390601	ZACHARO	ZACHARO		YES		1
305	242390602	FIGALEIA	ZACHARO	M	YES		2
306	243400101	TRIPOLI	TRIPOLI	M			1
307	243400102	VALTETSI	TRIPOLI	M	YES		2
308	243400103	KORYTHIO	TRIPOLI	M			1
309	243400104	LEVIDI	TRIPOLI	M			1
310	243400105	MANTINEIA	TRIPOLI	M	YES		2
311	243400106	SKIRITIDA	TRIPOLI	M			1
312	243400107	TEGGEA	TRIPOLI	M			1
313	243400108	FALANTHOS	TRIPOLI	M	YES		2
314	243400200	NORT KYNOURIA	NORT KYNOURIA	M			1
315	243400301	DIMITSANA	GORTYNIA	M			1
316	243400302	VYTINA	GORTYNIA	M			1
317	243400304	KLEITORAS	GORTYNIA	M			1
318	243400305	KONTOVAZAINA	GORTYNIA	M			1
319	243400306	LAGKADIES	GORTYNIA	M			1
320	243400307	TRIKOLONOI	GORTYNIA	a			1
321	243400403	FALAISIA	MEGALOPOLI	M			1

322	243400501	LEONIDIO	SOUTH KYNOURIA	M				1
323	243400502	KOSMAS	SOUTH KYNOURIA	M				1
324	243400503	TYROS	SOUTH KYNOURIA	M				1
3 25	243410202	ALEA	ARGOS - MYCENAE	M				1
326	243410203	ACHLADOKAMPOS	ARGOS - MYCENAE	M				1
327	243410206	LYRKEIA	ARGOS-MYCENAE	M				1
328	243420104	SOLYGEIA	KORINTHIA	M				1
329	243420501	XYLOKASTRO	XYLOKASTRO - EVROSTINI	M				1
330	243420502	EVROSTINI	XYLOKASTRO - EVROSTINI	M				1
331	243420602	STYMFALIA	SIKYONA	M				1
332	243420603	FENEOS	SIKYONA	M	YES			2
333	243430103	KARYES	SPARTA	M				1
334	243430104	MYSTRAS	SPARTA	M				1
335	243430105	OINOUNTAS	SPARTA	M				1
336	243430202	EASTERN MAN	EASTERN MANI	M				1
337	243430300	ELAFONISOS	ELAFONISOS				I	1
338	243430405	NIATA	EVROTAS	M				1
339	243430504	ZARAKAS	MONEMVASIA	M				1
340	243440101	KALAMATA	KALAMATA	M				1
341	243440104	THOURIA	KALAMATA	M				1
342	243440201	LEFKTRO	WESTERN MANI	M				1
343	243440202	AVIA	WESTERN MANI	M				1
344	243440404	EIRA	OICHALIAS	M				1
345	243440TH05	TRIPYLI	TRIFYLIA	M				1
346	351500302	VILIA	MANDRA - EIDYLLIA	M				1
347	351500304	OINOI	MANDRA - EIDYLLIA		YES			1
348	351500503	FYLI	FYLI	M				1
349	351520200	HYDRA	HYDRA				I	1
350	351520300	AGKISTRIS	AGKISTRIS				I	1
351	351520502	ANTI-KITHIRA	KITHIRA				I	1
352	461530101	MYTILINI	LESVOS			BI		1
353	461530102	AGIA PARASKEVI	LESVOS			BI		1
354	461530103	AGIASOS	LESVOS	M		BI		2

355	461530104	GERA	LESVOS			BI		1
356	461530105	ERESOS - ANTISA	LESVOS			BI		1
357	461530106	EVERGETOULA	LESVOS			BI		1
358	461530107	KALLONI	LESVOS			BI		1
359	461530108	LOUTROPOLI THERMI	LESVOS			BI		1
360	461530109	MANTAMADOS	LESVOS			BI		1
361	461530110	MITHYMNAI	LESVOS			BI		1
362	461530111	PETRA	LESVOS			BI		1
363	461530112	PLOMARI	LESVOS			BI		1
364	461530113	POLICHNITOS	LESVOS			BI		1
365	461540101	AGIOS KIRYKOS	IKARIA	M		BI		2
366	461540102	EVDILOS	IKARIA	M		BI		2
367	461540103	RACHES	IKARIA	M		BI		2
368	461540200	FOURNOI KORSEON	FOURNOI KORSEON			BI	I	2
369	461550101	MYRINA	LIMNOS			BI		1
370	461550102	ATSIKI	LIMNOS			BI		1
371	461SS0103	MOUDROS	LIMNOS			BI		1
372	461550104	NEASKOUTALI	LIMNOS			BI		1
373	461550200	AGIOS EFSTRATIOS	AGIOS EFSTRATIOS			BI	I	2
374	461560101	VATHY	SAMOS			BI		1
375	461560102	KARLOVASSI	SAMOS			BI		1
376	461560103	MARATHOS KAMPOU	SAMOS			BI		1
377	461560104	PYTHAGORION	SAMOS			BI		1
378	461570101	CHIOS	CHIOS			BI		1
379	461570102	AGIOS MINAS	CHIOS			BI		1
380	461570103	AMANI	CHIOS		YES	BI		2
381	461570104	IONIA	CHIOS			BI		1
382	461570105	KAMPOCHORIA	CHIOS			BI		1
383	461570106	KARDAMILI	CHIOS	M		BI		2
384	461570107	MASTICHOCHORIA	CHIOS			BI		1
385	461570108	OMIROUPOLI	CHIOS			BI		1
386	461570200	OINOUSSES	OINOUSSES			BI	I	2
387	461570300	PSARA	PSARA			BI	I	2

388	462600200	ANAFI	ANAFI				I	1
389	462600300	IOS	IOS				I	1
390	462600400	SIKINOS	SIKINOS				I	1
391	462600500	FOLEGANDROS	FOLEGANDROS				I	1
392	462610100	KALIMNOS	KALIMNOS			BI		1
393	462610200	AGATHONISI	AGATHONISI			BI	I	2
394	462610300	ASTIPALEA	ASTIPALEA			BI	I	2
395	462610400	LEIPZIG	LIPSI			BI	I	2
396	462610500	LEROS	LEROS			BI		1
397	462610600	PATMOS	PATMOS			BI		1
398	462620101	KARPATOS	KARPATOS			BI		1
399	462620102	OLYMPOS	KARPATOS			BI		1
400	462620200	KASOS	KASOS			BI	I	2
401	462630100	KEA	KEA				I	1
402	462630200	KYTHNOS	KYTHNOS				I	1
403	462640101	KOS	KOS			BI		1
404	462640102	DIKAIOS	KOS			BI		1
405	462640103	IRAKLEIDES	KOS			BI		1
406	462640200	NISYROS	NISYROS			BI	I	2
407	462650200	KIMOLOS	KIMOLOS				I	1
408	462650300	SERIFOS	SERIFOS				I	1
409	462550400	SIFNOS	SIFNOS				I	1
410	462670100	AMORGOS	AMORGOS				I	1
411	462670202	DONOUSIA	NAXOS AND SMALL CYCLADES				I	1
412	462570204	IRAKLEIA	NAXOS AND SMALL CYCLADES				I	1
413	462670205	KUFONISIA	NAXOS AND SMALL CYCLADES				I	1
414	462670206	SCHOINOUSA	NAXOS AND SMALL CYCLADES				I	1
415	462680200	ANTIPAROS	ANTIPAROS				I	1
416	462690101	RHODES	RHODES			BI		1
417	462690102	ARCHANGELOS	RHODES			BI		1
418	462690103	ATAVYROS	RHODES			BI		1
419	462690104	AFANTOU	RHODES			BI		1
420	462690105	IALYSOS	RHODES			BI		1

421	462690106	KALLITHEA	RHODES			BI		1
422	462690107	KAMIROS	RHODES			BI		1
423	462690108	LINDOS	RHODES			BI		1
424	462690109	SOUTH RHODES	RHODES			BI		1
425	462690110	PETALOUDES	RHODES			BI		1
426	462690200	MEGISTI	MEGISTI			BI	I	2
427	462690300	SYMI	SYMI			BI	I	2
428	462690400	TILOS	TILOS			BI	I	2
429	462690500	CHALKI	CHALKI			BI	I	2
430	471710300	VIANNOS	VIANNOS	M				1
431	471710402	AGIA VARVARA	GORTYNA	M				1
432	471710404	ROUVAS	GORTYNA	M				1
433	471710502	KROUSONAS	MALEVIZI	M	YES			2
434	471710503	TYLISOS	MALEVIZI	M				1
435	471710702	ZAROS	PHAISTOS	M				1
436	471720103	NEAPOLI	AGIOS NIKOLAOS	M				1
437	471720300	LASSITHI PLATEAU	LASSITHI PLATEAU	M				1
438	471730201	LAMPI	AIOS VASILEIOS	M				1
439	471730301	SIVRITO	AMARI	M				1
440	471730302	KOURITES	AMARI	M				1
441	471730400	ANOGEIA	ANOGEIA	M				1
442	471730502	ZONIANA	MYLOPOTAMOS	M				1
443	471730503	KOULOUKONAS	MYLOPOTAMOS	M				1
444	471740105	KERAMIES	CHANIA	M	YES			2
445	471740203	ASI GONIAS	APOKORONO	M				1
445	471740206	FRE	APOKORONO	M				1
447	471740300	GAVDOS	GAVDOS				I	1
448	471740401	PELEKANOS	KANTANI-SELINOS	M				1
449	471740402	EAST SELINOS	KANTANI - SELINOS	M				1
450	471740403	KANTANI (KANDANI)	KANTANI - SELINOS	M				1
451	471740502	INNACHORI	KISIAMOS	M				1
452	471740604	MOUSOUROI	PLATANIAS	M				1
453	471740700	SFAKIA	SFAKIA	M				1

Special Assisted Areas - Islands (<3,100 residents) not included in one of the Special (*illegible*)

S/N	Code (NUTS1 + NUTS2 + 10)	Island	Municipal Unit	Municipality
1	1110401000205	Kainyra (island)	THASOS	THASOS
2	1121302010201	Ammouliani	<i>(illegible)</i> - AKANTHOS (STAGEIRA- <i>(illegible)</i> )	ARISTOTELIS
3	1121302010202	Drenia	<i>(illegible)</i> - AKANTHOS (STAGEIRA - <i>(illegible)</i> )	ARISTOTELIS
4	1121302010702	Eleftheronisos (island)	<i>(illegible)</i> AKANTHOS (STAGEIRA - <i>(illegible)</i> )	ARISTOTELIS
5	1121302020203	Kafkanas (island)	ARNAIA	ARISTOTELIS
6	1121305010406	Kelyfos (island)	SITHONIA	SITHONIA
7	1121305010409	Spalathronisia (island)	SITHONIA	SITHONIA
8	1222103020105	Panania (island)	PARGA	PARGA
9	2312402030303	Argyroniso (island)	PTELEOS	ALMYROS
10	2312402040402	Kikinthos (island)	SOURPI	ALMYROS
11	2312404050105	Alatas (island)	TRIKER	SOUTH PILIO
12	2312404050109	Palaion Trikerion (island)	TRIKERI	SOUTH PILIO
13	2312501000012	Repion (island)	SKIATHOS	SKIATHOS
14	2312501000014	Tsougkria (island)	SKIATHOS	SKIATHOS
15	2322901010102	Pasas (island)	CHALKIDA	CHALKIDA
16	2322901020103	Ktyponision (island)	ANTHEDONA	CHALKIDA
17	2322903010102	Agia Triada (island)	ERETRIA	ERETRIA
18	2322904030302	Pontikonisi (island)	ARTEMISIO	ISTIAIA - AIDIPSOS
19	2322904040107	Monolia (island)	LICHADA	ISTIAIA - AIDIPSOS
20	2322904040108	Itronnyli (island)	LICHADA	ISTIAIA - AIDIPSOS
21	2322905010606	Mandyliou (island)	KARYSTOS	KARYSTOS
22	2322905030108	Megalonisos Petalion (island)	MARMARI	KARYSTOS
23	2322905030112	Tragonision (islands)	MARMARI	KARYSTOS
24	2322905030114	Chersonision (island)	MARMARI	KARYSTOS
25	2322905040202	Kavalliani (island)	STYRIA	KARYSTOS
26	2322906050107	Prasouda (island)	KYMI	KYMI - ALIVERI



27	2323101060102	Agios Athanasios (islands)	ITEA	DELPHI
28	2323101060103	Agios Konstantinos (island)	ITEA	DELPHI
29	2413201010105	Lazareto (island)	CORFU	CORFU
30	2413201010106	Pontikonision (island)	CORFU	CORFU
31	2413201010108	Ptychia (island)	CORFU	CORFU
32	2413201070206	Peristeries (island)	KASIOPAIA	CORFU
33	2413201070209	Psyllos two (island)	KASSOPAIA	CORFU
34	2413301010404	Kalonisi (island)	ZAKYNTHOS	ZAKYNTHOS
35	2413301050102	Agios Andreas (island)	ELATIA	ZAKYNTHOS
36	2413301050202	Agios Ioannis (island)	ELATIA	ZAKYNTHOS
37	2413401000103	Arkoudion (island)	ITHACA	ITHACA
38	2413401000104	Atokos (island)	ITHACA	ITHACA
39	2413401000105	Vromonas (island)	ITHACA	ITHACA
40	2413401000106	Drakonera (island)	ITHACA	ITHACA
41	2413401000107	Karlonision (island)	ITHACA	ITHACA
42	2413401000108	Lazareto (island)	ITHACA	ITHACA
43	2413401000109	Makri (island)	ITHACA	ITHACA
44	2413401000110	Oxeia (island)	ITHACA	ITHACA
45	2413401000111	Pontikos (island)	ITHACA	ITHACA
46	2413401000112	Provation (island)	ITHACA	ITHACA
47	2413401000602	Lygia (island)	ITHACA	ITHACA
48	2413501031302	Asteris (island)	ERISOS	KEFALONIA
49	2413501060602	Vardiano (island)	PALIKI	KEFALONIA
50	2413601030503	Madouri (island)	ELLOMENOS	LEFKADA
51	2423801010106	Vasiladi (island)	SACRED CITY OF MESSOLONGHI	SACRED CITY OF MESSOLONGHI
52	2423801010110	Komma (island)	SACRED CITY OF MESSOLONGHI	SACRED CITY OF MESSOLONGHI
53	2423801010115	Prokotianistos (island)	SACRED CITY OF MESSOLONGHI	SACRED CITY OF MESSOLONGHI
54	2423801010117	Schoinias (island)	SACRED CITY OF MESSOLONGHI	SACRED CITY OF MESSOLONGHI
55	2423801010118	Tourlida (island)	SACRED CITY OF MESSOLONGHI	SACRED CITY OF MESSOLONGHI
56	2423801020108	Paros (island)	AITOLIKO	SACRED CITY OF MESSOLONGHI
57	2423802030303	Vagia (island)	PALAIROS	AKTIO - VONITSA
58	2423802030304	Forti (island)	PALAIROS	AKTIO - VONITSA
59	2423802030502	Agios Nikolaos (island)	PALAIROS	AKTIO - VONITSA

60	2423903040102	Kafkalida (island)	KASTRO- KYLLINI	DRAVIDA - KYLLINI
61	2434101010102	Bourtzi (island)	NAFPLIO	NAFPLIO
62	2434101020304	Plateia (island)	ASINI	NAFPLIO
63	2434101020305	Psili (island)	ASINI	NAFPLIO
64	2434101020503	Daskaleia (islands)	ASINI	NAFPLIO
65	2434101020504	Koronisi (island)	ASINI	NAFPLIO
66	2434104010304	Koronis (island)	KRANIDI	ERMIONIDA
67	2434104010405	Chinitza (island)	KRANIDI	ERMIONIDA
68	2434203010103	Alkyonides (islets)	LOUTRAKI - PERACHORA	AKIO - AGIOI THEODOROI
69	2434405010105	Sfaktiria (island)	PYLOS	PYLOS - NESTOR
70	2434405030105	Sapyentza (island)	METHONI	PYLOS - NESTOR
71	2434405030602	Agia Marina (island)	METHONI	PYLOS - NESTOR
72	2434405030606	Schiza (island)	METHONI	PYLOS - NESTOR
73	2434406040405	Proti (island)	GARGALIANI	PYLOS - NESTOR
74	3514905010103	Agios Georgios (island)	LAVREOTIKI	LAVREOTIKI
75	3515004010108	Megalo Nisi (island)	MEGARA	MEGARA
76	3515004Q1011 2	Pachakion (island)	MEGARA	MEGARA
77	3515101000002	Psyttalia (island)	PIRAEUS	PIRAEUS
78	3515201010102	Agios Georgios (island)	SALAMINA	SALAMINA
79	3515201010103	Arpidoni (island)	SALAMINA	SALAMINA
80	3515201010105	Leros (island)	SALAMINA	SALAMINA
81	3515201010106	Macronissos (island)	SALAMINA	SALAMINA
82	3515201010107	Megali Kyra (island)	SALAMINA	SALAMINA
83	3515201010108	Mikri Kyra (island)	SALAMINA	SALAMINA
84	3515201010111	Revythousa (island)	SALAMINA	SALAMINA
85	3515201010202	Gaidouri (island)	SALAMINA	SALAMINA
86	3515201010207	N. Kanakia (island)	SALAMINA	SALAMINA
87	3515201010208	N. Pera (island)	SALAMINA	SALAMINA
88	3515201010209	N. Peristeria (island)	SALAMINA	SALAMINA
89	3515201010212	Trinisa -Trimesa (island)	SALAMINA	SALAMINA
90	3515201020202	Atalanti (island)	AMPELAKIA	SALAMINA
91	3515204000113	Stachtorrois (island)	AIGINA	AIGINA
92	3515204000115	Ypsili (island)	AIGINA	AIGINA

93	3515207000003	Velapoula (island)	SPETSES	SPETSES
94	3515207000007	Spetsopoula (island)	SPETSES	SPETSES
95	4625801010102	Lidymi (island)	ERMOUPOLI	SYROS - ERMOUPOLI
96	4625B010101Q3	Stroggylo (island)	ERMOUPOLI	SYROS - ERMOUPOLI
97	4625801020104	Varbarousa (island)	ANO SYROS	SYROS - ERMOUPOLI
98	4625801020105	Gyaros (island)	ANO SYROS	SYROS - ERMOUPOLI
99	4625801030104	Stroggylo (island)	POSEIDONIA	SYROS - ERMOUPOLI
100	4625801030105	Ichinonisio (island)	POSEIDONIA	SYROS - ERMOUPOLI
101	4625801030203	Aspro (island)	POSEIDONIA	SYROS - ERMOUPOLI
102	4625801030205	Nata (island)	POSEIDONIA	SYROS - ERMOUPOLI
103	4625901030103	Akamatis (island)	YDROUSA	ANDROS
104	4625901030104	Gaidaros (island)	YDROUSA	ANDROS
105	4625901030108	Megalo (island)	YDROUSA	ANDROS
106	4625901030109	Platy (island)	YDROUSA	ANDROS
107	4625901030110	Prasso (island)	YDROUSA	ANDROS
108	4625901030111	Tourlitis (island)	YDROUSA	ANDROS
109	4626001010103	Askania (island)	THIRA	THIRA
110	4626001010104	Aspronisi (islands)	THIRA	THIRA
111	4626001010107	Eschati (island)	THIRA	THIRA
112	4626001010112	Christiana (island)	THIRA	THIRA
113	46260010202	Municipal Community of Thirassia	OIA	THIRA
114	4626501000102	Akrathion (island)	MILOS	MILOS
115	4626501000103	Antimilos (island)	MILOS	MILOS
116	4626501000105	Ananes (island)	MILOS	MILOS
117	4626501000109	Paximadi (island)	MILOS	MILOS
118	4626501000406	Glaronisia (island)	MILOS	MILOS
119	4626501000411	Pilonisio (islands)	MILOS	MILOS
120	4626601000104	Delos (island)	MYKONOS	MYKONOS
121	4626601000105	Kavouras (island)	MYKONOS	MYKONOS
122	4626601000107	Krommydi (island)	MYKONOS	MYKONOS
123	4626601000108	Marmaronisio (island)	MYKONOS	MYKONOS
124	4626601000113	Rineia (island)	MYKONOS	MYKONOS
125	462S601000114	Sfontili (island)	MYKONOS	MYKONOS

126	4626601000203	Chtapodia (island)	MYKONOS	MYKONOS
127	4626601000204	Tragonisio (island)	MYKONOS	MYKONOS
128	4626702011106	Panagia (island)	NAXOS	AND SMALL CYCLADES
129	4626801000102	Agios Spiridon (island)	PAROS	PAROS
130	4626801000206	Glarobouta (island)	PAROS	PAROS
131	4626B010Q0209	Mikronisi (island)	PAROS	PAROS
132	4626801000211	Panteronisi (island)	PAROS	PAROS
133	4626801000212	Tigani (island)	PAROS	PAROS
134	4626801000602	Dryonisi (island)	PAROS	PAROS
135	4626801000604	Makronisi (island)	PAROS	PAROS
136	4626801000702	Agia Kali (island)	PAROS	PAROS
137	4626801000704	Agios Artemios (island)	PAROS	PAROS
138	4626801000706	Gaidouronisi (island)	PAROS	PAROS
139	4626801000707	Galiatsos (island)	PAROS	PAROS
140	4626801000708	Evriokastro (island)	PAROS	PAROS
141	4626801000713	Mavranisi (island)	PAROS	PAROS
142	4626801000718	Tetartonisi (island)	PAROS	PAROS
143	4626801000719	Tourlos (island)	PAROS	PAROS
144	4626801000720	Filidi (island)	PAROS	PAROS
145	4626801000721	Foinisses (island)	PAROS	PAROS
146	4627001020602	Drakonisio (island)	EXOMVOURGOS	TINOS
147	4627001030103	Dysvaton (island)	PANORMOS	TINOS
148	4717107010905	Makronisito (island)	MOIRES	PHAISTOS
149	4717107010906	Mikronisi (island)	MOIRES	PHAISTOS
150	4717107010908	Trafos the (island)	MOIRES	PHAISTOS
161	4717108010303	Dia (island)	GOUVES	CHERSONISOS
162	4717201010102	Agioi Pantes (island)	AGIOS NIKOLAOS	AGIOS NIKOLAOS
153	4717201010107	Mikronision (island)	AGIOS NIKOLAOS	AGIOS NIKOLAOS
154	4717201010305	Kalydon (island)	AGIOS NIKOLAOS	AGIOS NIKOLAOS
155	4717201010702	Vryonisi (island)	AGIOS NIKOLAOS	AGIOS NIKOLAOS
156	4717201020103	Avgo (island)	VRACHASI	AGIOS NIKOLAOS
157	4717202010112	Chrysi (island)	IERAPETRA	IERAPETRA
158	4717204010104	Gianysada (island)	SITEIA	SITEIA

<b>159</b>	<b>4717204010105</b>	<b>Dragonada (island)</b>	<b>SITEIA</b>	<b>SITEIA</b>
<b>160</b>	<b>4717204010106</b>	<b>Paximada (island)</b>	<b>SITEIA</b>	<b>SITEIA</b>
<b>161</b>	<b>4717204030202</b>	<b>Koufonision (island)</b>	<b>LEFKI</b>	<b>SITEIA</b>
<b>162</b>	<b>4717401060202</b>	<b>Agioi Theodoroi (island)</b>	<b>NEA KYDONIA</b>	<b>CHANIA</b>
<b>163</b>	<b>4717401070103</b>	<b>Souda (island)</b>	<b>SOUDA</b>	<b>CHANIA</b>
<b>164</b>	<b>4717405010202</b>	<b>Agria Gramvousa (island)</b>	<b>KISSAMOS</b>	<b>KISSAMOS</b>
<b>165</b>	<b>4717405010206</b>	<b>Imeri Gramvousa (island)</b>	<b>KISSAMOS</b>	<b>KISSAMOS</b>

Article 87 Entry into force

This law and its Annex shall take effect upon publication in the Government Gazette, unless otherwise provided for in individual provisions.

We instruct the publication hereof in the Government Gazette and its execution as law of the State.

Athens, 22 June 2016

The President **PROKOPIOS V.  
PAVLOPOULOS**

Interior and Administrative  
Reconstruction  
**PANAGIORIS  
KOUROUMLIS**

Deputy Minister of  
Interior and Administrative  
Reconstruction  
**MARIA KOLLIA -  
TSAROUCHA**

Deputy Minister of Economy,  
Development and Tourism  
**THEODORA TZAKRI**

Justice, Transparency and Human  
Rights

Health  
**ANDREAS XANTHOS**

Alternate Minister of Finance  
**NIKOLAOS PARASKEVOPOULOS  
KATROUGKALOS  
GEORGIOS CHOULIARAKIS**

Infrastructure, Transport and  
Networks  
**CHRISTOS SPIRTZIS**

Ministers

Alternate Minister of Interior  
and Administrative  
Reconstruction

**CHRISTOFOROS VERNARDAKIS IOANNIS  
MOUZALAS**

Development and  
Tourism  
**GEORGIOS STATHAKIS**

Education, Research and  
Religious Affairs  
**NIKOLAOS FILIS**

Labour, Social Insurance and  
Social Solidarity

**GEORGIOS**  
Culture and Sport  
**Aristidis Baltas**

Environment and Energy  
**PANAGIOTIS  
SKOURLETIS**

Marine and Island Policy  
**THEODOROS DRITSAS**

Alternate Minister of Interior and  
Administrative Reconstruction

Alternate Minister of Economy,  
Development and Tourism

**ELENA  
KOUNT  
OURA**

Alternate Minister of Education,  
Research and Religious Affairs  
**KONSTANTINOS FOTAKIS**

Alternate Minister of Labour, Social  
Insurance and Social Solidarity  
**OURANIA ANTONOPOULOU**

Finance

**EFKLEIDIS TSAKALOTOS**

Alternate Minister of Environment  
and Energy  
**IOANNIS TSIRONIS**

Rural Development and Food  
**EVAGGELOS APOSTOLOU**

*Endorsed and sealed with the Great Seal of the State.*

Athens, 22 June 2016 The

Minister of Justice **NIKOLAOS**

**PARASKEVOPOULOS**