



# GOVERNMENT GAZETTE

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**Creative Greece: support for the film, audiovisual and creative sector, establishment of a body for books and other provisions for modern culture.**

#### SECTION A

#### PURPOSE AND SUBJECT MATTER

##### Article 1

##### Purpose

1. The purpose of Section B is to establish and support a coherent national policy for the fields of audiovisual and film policy, as well as the creative and cultural sector overall. This is meant to protect, modernise and highlight in uniform fashion Greece's modern cultural identity, especially through the use of new technologies and innovative media. On the other hand, it aims to support the cultural, audiovisual and creative sector and its various subdivisions, to facilitate their adaptation to new developments and allow them to contribute to the economic and social development of Greece.

2. The purpose of Section C is to bolster and modernise the support framework for audiovisual works created in Greece. Its goal is to make the country an attractive and welcoming destination for investors and to correct interpretative shortcomings that have arisen due to the changes in funding sources of the aid schemes and the divergent rules that apply to them. In addition, it seeks to attract quality domestic and significant foreign investments.

3. The purpose of Section D is to bolster the creative aspect of Greece's audiovisual sector. Its goal is to preserve Greece's national audiovisual heritage and allow it to create opportunities for development and foster cultural and educational creativity.

##### Article 2

##### Object

1. The object of Section B is the establishment of a new, unified entity under the name "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece); the introduction of rules governing the organisation and operation thereof as well as for the administrative and organisational merger of two (2) existing legal entities into a unified entity, i.e. a) the legal person governed by private law under the name "National Centre of Audiovisual Media and Communication S.A.", organised and operating in accordance with articles 44 to 51 of Law 4339/2015 (A' 133) and b) the legal person governed by private law under the name "Greek Film

Centre”, organised and operating in accordance with articles 9 to 20 of Law 3905/2010 (A’ 219). Articles 3 to 21 hereof shall constitute the Statutes of the Company.

2. The object of Section C is the establishment of a new Support Programme under the name Cash Rebate Greece-CRGR. This program will include three distinct aid schemes for audiovisual media, with the objective of medium-term sustainability and streamlining their rules and procedures through the principles of good financial management.

3. The object of Section D is the establishment of new infrastructure to support creativity at both the national and the regional level, as well as the introduction of actions to support extroversion and outreach of the audiovisual sector both in Greece and internationally. More precisely, this law establishes the following structures and programmes: a) the National Digital Depository of Audiovisual Works, tasked with preserving Greece’s audiovisual heritage; b) the Creative Hub, to enable networking between new creators and newly established undertakings in the cultural sector on the one hand and the market on the other, to increase prospects of attracting European programmes and organise audiovisual education and training programmes; c) the Cultural and Creative Observatory, tasked with recording statistics to facilitate the planning of suitable policy; d) the Audiovisual Extroversion Support Programme, the primary objective of which is to organise a rational funding and support framework for Greece’s participation in European and international festivals and events and to support sector festivals; and e) the institutional framework for the organisation and function of Audiovisual Production Facilitation Offices throughout the Regions and major Municipalities of Greece.

## **SECTION B**

### **LEGAL PERSON GOVERNED BY PRIVATE LAW**

#### **UNDER THE “Hellenic Film and Audiovisual Center S.A.-Creative Greece” (H.F.A.C.-Creative Greece)**

### **COMPANY STATUTES**

## **CHAPTER A**

### **ESTABLISHMENT OPERATING RULES MISSION – RESPONSIBILITIES**

#### **Article 3**

##### **Establishment - Operating rules**

1. A legal entity under private law is hereby established, in the form of a société anonyme, under the name “Hellenic Film and Audiovisual Center S.A.-Creative Greece” (H.F.A.C.-Creative Greece) trading as “Creative Greece”. The corporate name of the société anonyme in English is “Hellenic Film and Audiovisual Center S.A.-Creative Greece” (H.F.A.C.-Creative Greece). For the purposes of these statutes, the legal person under private law shall hereinafter be referred to as the “Company”.

2. The Company shall be subject to the supervision of the Minister of Culture and shall operate in the public interest. It shall possess administrative and financial autonomy as well as administrative and judicial exemptions and reliefs in addition to the procedural and substantive privileges of the State. In relation to value added tax (V.A.T.), the Value Added Tax Code (Law 2859/2000, A’ 248) shall apply.

3. The Company shall be governed by the provisions herein, Law 4972/2022 (A’ 181), Law 4548/2018 (A’ 114) and the provisions of its statutes. The Company belongs to the public sector bodies and enterprises as defined in article 14 par. 1(a) of Law 4270/2014 (A’ 143).

4. The registered seat of the Company is in Athens. The Company may establish a branch office in Thessaloniki.

5. The term of the company is set at fifty (50) years, starting from the entry into force hereof.

#### **Article 4**

##### **Mission - responsibilities**

1. The mission of the Company is to:

(a) develop, support and protect the Greek film, audiovisual and wider creative sector and promote it internationally,

(b) support domestic investments and attract foreign investments in the film/audiovisual sector as well as in the wider cultural and creative sector,

(c) support the incorporation of new, digital technologies and innovations in the audiovisual sector and the use of modern digital technological means to promote Greece's cultural and creative sector and support relevant research,

(d) organise and operate the National Digital Depository of Audiovisual Works and the Hub for Creativity and Audiovisual Means (Creative Hub GR), in addition to other infrastructure and programmes, to support and enhance the networking and extroversion of these sectors,

(e) contribute to the fight against piracy, whether online or technological or otherwise, in Greece's film, audiovisual and creative sectors in cooperation with the jointly competent bodies,

(f) plan and implement education and training programmes for the audiovisual sector and promote audiovisual education in keeping with technological developments,

(g) support the Government in developing policies regarding Greece's film, audiovisual and creative sectors, and support and promote the sector both domestically and abroad.

2. In fulfilment of its mission as stated above, the Company shall possess the following competences:

(a) collection, evaluation, analysis and publication of statistics and other data in its areas of operation through the Cultural and Creative Observatory, to enable the drafting of documentation and strategy reports and studies,

(b) monitoring and evaluation of domestic, European and international developments in issues within its competence and representation or participation in Greece's delegations to all the international organisations and European Union bodies competent for these issues. More precisely: ba) appointing the national representative at the European Cinema Support Fund (EURIMAGES); bb) cooperation with the European Commission for the operation of the outreach office as part of the CREATIVE EUROPE Programme; bc) cooperation with the European Commission for the operation of the outreach office for the MEDIA strand of Regulation (EU) 2021/818 of the European Parliament and of the Council of 20 May 2021 establishing the "Creative Europe" Programme (2021 to 2027),

(c) cooperation with any and all competent bodies and submission of proposals regarding the improvement or modernisation of the institutional framework governing the development of Greece's audiovisual and creative sector,

(d) formulation and drafting of funding programmes and activities, fundraisers and investment incentives, as well as of proposals for tax incentives to the Ministry of National Economy and Finance, to support the domestic film, audiovisual and wider creative and cultural sector and attract foreign direct and indirect investments in the sector,

(e) planning and implementation of educational, vocational training and skill development actions for the audiovisual and creative sectors and organisation of seminars, research and educational programmes to increase media familiarity, visual culture and Media literacy,

(f) ensuring, through the operation of the Film Commission, Greece's promotion as an ideal location for all forms of audiovisual productions,

(g) developing programmes and actions to support all stages of long-form film production, from scriptwriting to completion of production, in accordance with the terms and conditions of its approved programmes and actions,

(h) implementing actions for the production of short films, in accordance with the terms and conditions of its approved programmes,

(i) coordinating distribution and promotion actions and programmes for films in Greece and abroad,

(j) planning and implementing actions for animation, video games and other forms of audiovisual productions created through technology,

(ja) planning and implementing programmes to support, bolster and promote the work of creators, especially new and young creators, working in film, audiovisual means and other strands of the cultural and creative sector, through initiatives and programmes such as the announcement and awarding of scholarships to study in Greece or abroad to new producers, directors, screenwriters, artists, performers, cultural contributors and technicians,

(jb) formulating programmes and actions to incorporate new technologies and innovations in the film, audiovisual and creative sectors and conducting and funding the relevant research and studies,

(jc) as the beneficiary, planning, managing and implementing works in pursuit of the digital and technological transformation and the incorporation of innovation and new technologies in the audiovisual and creative sector and in the areas of competence of the Ministry of Culture,

(jd) undertaking and participating in programmes that fall within its areas of competence, whether funded by the European Union or other international or national organisations or bodies or legal persons or through its own assets,

(je) contributing to the effectiveness of Greece's cultural diplomacy in the framework of its purpose and competences,

(jf) participating in legal entities with similar purposes, concluding programme or other contracts whether bilateral or multilateral with Greek and foreign public and private bodies in pursuit of its mission,

(jg) organising and supporting domestic film, audiovisual and creative events or festivals and promoting these sectors at the corresponding events internationally,

(jh) organising and operating the National Digital Depository of Audiovisual Works and ensuring the digitisation of analogue audiovisual material to be preserved within it,

(ji) organising and operating the Hub for Creativity and Audiovisual Means (Creative Hub GR), in addition to other infrastructure and programmes, to support and enhance the networking and extroversion of these sectors,

(k) coordinating the network of Audiovisual Production Facilitation Offices at the regional level,

(ka) ensuring the preservation of audiovisual works and collections, either ex officio in cases where the material is in danger of destruction due to inappropriate storage conditions or by receiving audiovisual material valuable to Greece's audiovisual cultural heritage if called to do so by public-sector bodies or private possessors, holders or heirs,

(kb) cooperating with all public or private bodies to ensure appropriate storage of physical and digital audiovisual archives through the use of modern technology,

(kc) contributing to the fight against piracy, whether online or technological or otherwise, of audiovisual means with targeted technological or other actions and interventions and making relevant proposals to the competent bodies of the Ministry of Culture,

(kd) producing publications and printings of all kinds and forms,

(ke) organising public presentations of its archives for educational purposes, as well as special events,

(kf) concluding programme or other contracts with Greek or foreign public or private bodies for the promotion of its purposes, as well as programme contracts under article 100 of Law 3852/2010 (A' 87) and memoranda of cooperation, in pursuit of its purposes,

(kg) acquiring, either for consideration or via donation, using and managing spaces and buildings in pursuit of its purposes,

(kh) coordinating actions with all public administration bodies to establish and operate the appropriate infrastructure that will permit international audiovisual productions to use Greece as a location,

(ki) issuing Greek Origin Certificates for film and audiovisual works that shall meet the requirements laid down in article 3 of Law 3905/2010 (A' 219) and article 51 par. 3 of Law 4779/2021 (A' 27), as well as certificates under article 6 par. 3 of Law 3905/2010,

(l) making audiovisual recordings, digital and non-digital, of artistic audiovisual activities and events, theatrical performances, musical events and concerts upon agreement with the rights holders and in accordance with the specific terms provided by the relevant regulation issued by the Board of Directors (BoD) of the Company, which it maintains in its archives and uses for the fulfilment of its purposes,

(la) exercising any other competence conferred on it by law or other regulatory act.

3. The Company may be designated the final beneficiary or co-beneficiary of co-funded projects or programmes included in the Operational Programmes under NSRF 2021-2027. The Company may also be an Intermediary Programme Manager for NSRF 2021-2027 programmes in accordance with article 13 of Law 4914/2022 (A' 61).

4. Invitations from national or co-funded programmes related to the utilisation and promotion of Greece's cultural or historical heritage through the use of digital and innovative technologies shall be approved by the supervising Minister after a proposal by the BoD of the Company.

## **SECTION C**

### **PROGRAMME FOR THE SUPPORT OF AUDIOVISUAL WORKS IN GREECE: CASH REBATE GREECE (CRGR)**

#### **CHAPTER A**

#### **GENERAL PROVISIONS**

##### **Article 22**

##### **General principles**

1. The Support Programme for Audiovisual Projects under the name "Cash Rebate Greece" (hereinafter the CRGR Programme) concerns the production of audiovisual works in Greece and envisions three (3) distinct aid schemes, as follows: (a) CRGR-Film and TV (hereinafter CRGR-FTV); (b) CRGR-Animate (hereinafter CRGR-Animate); and (c) CRGR-Video Game Development (hereinafter CRGR-VGD).

2. The CRGR Support Programme aims to bolster the production of audiovisual works in Greece and contribute to the country's economic growth, increase employment and promote Greece as a destination for investment projects focused on the audiovisual sector, by supporting domestic investments and attracting international investments in the sector.

3. Grants related to the aid schemes under the CRGR Programme shall be covered by the Public Investment Programme (PIP), which shall record the projected expenses for each fiscal year and aid scheme, depending on the availability of funds through PIP. The grants shall be drawn from national resources or European structural and investment funds and other financial institutions, in accordance with national and EU legislation.

4. The annual grant maximum for aid schemes (a) and (b) of the Programme is set by Commission Regulation (EU) 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (L187). Regarding aid scheme (c) of the Programme and until approval by the European Commission following notification, the provisions of Commission Regulation (EU) 2831/2023 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid shall apply.

5. Funds from the regular budget of the Granting Authority earmarked for use in programmes or actions of Law 3905/2010 (A' 219) on the support and development of film may not be used to cover funding requirements of CRGR Programme aid schemes.

##### **Article 23**

##### **Definitions**

For the purposes herein the definitions of article 2 of Commission Regulation (EU) 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union and the following definitions shall apply:

1. Production of audiovisual work: those financial activities which, in accordance with Decision No. 1100330/1954/ΔΜ/2008 of the Deputy Minister of Economy and Finance titled "Determination of a new National Nomenclature for Economic Activity - Activity Codes (A.C.) 2008" (B'2149), fall under the following categories per aid scheme: (a) for the CRGR-FTV scheme, the activities, (aa) 59.11 Motion Picture, video and television programme production activities and (ab) 59.12 Motion picture, video and television programme post-production services; (b) for the CRGR-Animate scheme, the activities of section (a), in cases where the production of the audiovisual work concerns animation, in addition to the activities 59.12.14 Motion picture visual effects services and 59.12.15 animation services; (c) for the CRGR-VGD scheme, the activity 62.01.21 Production of computer game software prototypes.

2. Independent audiovisual work: the episode or episode season of a television series or television mini series, the theatrical or television film regardless of running time. The above may have the following content: (a) for the CRGR-FTV scheme, fiction or creative documentation (documentaries); (b) for the CRGR-Animate scheme, animation or interactive or virtual or augmented reality (AR/VR) content; and (c) for the CRGR-VGD scheme, cultural, educational or recreational digital game. The above, independent audiovisual works are produced for user experience in linear or non-linear form,

with interactive or non-interactive applications and can be distributed to multiple platforms, such as free terrestrial television broadcasting, subscription television broadcasting, web TV, on-demand services, cinema screening rooms, television and cinema work distribution and screening websites, social media, in total or as part of applications and software for personal computers, tablets, video game consoles and mobile telephones.

3. Difficult audiovisual work: an independent audiovisual work which fulfils at least one of the following conditions:

a) The only original is in Greek. This condition shall apply to those works which also feature limited or minor use of other languages.

b) The work is the first or second work of a director,

c) The work has a budget of up to EUR one million (1,000,000),

d) The work is a short film or work of creative documentation (documentary),

e) The work has limited commercial potential.

4. Investment project: an independent audiovisual work being produced in the Greek territory and falling within the sectors of economic activity referred to in par. 1 and encompassing all stages of the production process, i.e. the stages of production of an audiovisual work, including post-production, irrespective of the means of distribution and the means of transmission and projection to the final recipient - viewer. Specifically with regard to the CRGR-VGD scheme and economic activity 62.01.21 Production of computer game software prototypes, an investment project means an independent audiovisual work being produced in the Greek territory and encompassing the entire software development process, from the initial planning to the creation of the final prototype for issuing and commercial purposes.

5. Start of an investment project: (a) for the CRGR-FTV scheme the time (aa) of either the commencement of production operations relating to the investment and carried out in the Greek territory according to the case-by-case framework of the decision qualifying the work for the investment scheme; (ab) or of the first legally binding commitment to hire equipment or to undertake another liability in the Greek territory, which makes the investment irreversible; (b) for the CRGR-Animate scheme, the time of commencement of creative work on any of the elements required for the production of animation, such as character design and static visualisation of sections of the work accompanied by linear description (storyboard), arising from the first legally binding commitment relating to them; and (c) for the CRGR-VGD scheme, the time of commencement of drafting for the game design document, which includes, among others, a comprehensive description of the game's characteristics, a mathematical statistic analysis of its mechanics, and its level design. Any preparatory work, such as obtaining licenses, shall not be considered as commencement of works regardless of aid scheme.

6. End of an investment project: the date of application for the appointment of a certified auditor or audit firm to start the cost certification process, which is referred to in the decision qualifying the investment project for funding. The end date of an investment project may not exceed three (3) years from the start thereof, unless an extension has been granted in accordance with par. 3(c) of article 32.

7. Granting Authority of the "CRGR" Programme Aid Schemes: the "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece). Overpaid amount: any expenditure that does not correspond to a product, work or service of equal value delivered, in accordance with the terms of the decision qualifying the project for funding, under which the investment project was implemented.

8. Recovery: the repayment by the recipient of overpaid or unlawfully paid amounts.

9. Undertaking in difficulty: as defined in article 2.18 of Commission Regulation (EU) 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 108 and 107 of the Treaty on the Functioning of the European Union.

## **Article 24**

### **Applicable law - General principles**

1. The qualification of investment projects for the aid schemes of the CRGR Programme is governed: (a) For schemes a. and b., by Commission Regulation (EC) 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union [General Block Exemption Regulation (GBER)] and in particular the provisions of Chapters I and II, as well as Article 54 of the Regulation; (b) for scheme c. of the Programme and until its notification to the European Commission and its approval, by Commission Regulation (EU) 2831/2023 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (hereinafter de minimis); (c) for all the aid schemes under the Programme if they also received funding from NSRF 2021-2027 funds, by Regulation (EU) 2021/1060 of the European

Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (L 231).

2. Investment projects qualifying for the schemes under this Support Programme shall be governed by the following rules:

(a) Rule of cumulation:

(aa) Investment projects supported under the schemes of the CRGR Programme may also receive aid from other State aid schemes. In particular, the aid may be cumulated with the aid of certain other schemes, provided that the conditions of Article 8 par. 3, 4 and 5 of the GBER are met. In order to verify compliance with limits of the maximum aid intensities and the maximum aid amounts provided for in the Regulation, for this programme, account shall be taken of the total amount of aid granted on a case-by-case basis to the aided investment project and the undertaking and the possibility of artificial division is checked in accordance with articles 2 par. 4 and 8 par. 1 of the GBER. Where the aid of the schemes hereof is combined with EU financing, which is centrally managed by the institutional bodies, organizations, joint undertakings or other bodies of the Union and is not under the direct or indirect control of the State, the provisions of article 8 par. 2 of the GBER shall apply.

(ab) Support via the schemes of the CRGR Programme may also be combined with another state aid, with the restriction that the total public aid for the same eligible costs shall not cumulatively exceed fifty (50%) percent of the total production cost for the audiovisual work. This limit is extended to sixty (60%) percent of the total production cost of the audiovisual work in case of a cross-border production and to one hundred (100%) percent of the total production cost of the audiovisual work for the production of a difficult audiovisual work. For the above cases of combined state aids, the amount of the aid granted is the result of deducting the amount of state aids that have already been provided to the production from the maximum aid amount for the investment project in accordance with Commission Regulation (EC) 651/2014.

(b) Incentive effect: aid shall be considered to have an incentive effect if the beneficiary has submitted an application for funding to the aid scheme before work on the investment project starts, as this is defined in Commission Regulation (EC) 651/2014 and specified in article 23 par. 5 hereof.

3. Projects of operators that are subject to pending aid recovery proceedings, following a previous European Commission decision declaring such aid illegal and incompatible with the internal market according to article 1 par. 4 of Commission Regulation (EC) 651/2014 shall not qualify for the aid schemes of this Programme. Any investor, when submitting the application for qualification for one of the schemes hereof, must declare that they have not received any State aid in respect of which the procedure of the previous subparagraph has been initiated, demonstrated by submitting a debt certificate issued by the competent Tax Office.

4. Resources allocated directly from European Union programmes without the participation of Member States in the award decision shall not constitute State aid for the implementation of the aid schemes hereof; the aid arising therefrom shall therefore not count for the purposes of respecting the aid ceilings laid down herein, provided that the total amount of public funding granted for the same eligible costs does not exceed the most favourable funding rate laid down in the applicable EU legislation.

## **CHAPTER B**

### **KEY ELEMENTS OF THE PROGRAMME**

#### **Article 25**

##### **Type of aid**

1. Investment projects for audiovisual works which qualify for funding under the CRGR-FTV and CRGR-Animate schemes shall be supported through an investment incentive. This shall consist in the grant by the Greek State of an amount to cover part of the eligible costs of the investment project, calculated, after the certified end of the investment project, as a fixed percentage of forty (40%) percent of the value of the eligible production costs, as defined in par. 3 hereof.

2. Investment projects for audiovisual works which qualify for funding under the CRGR-VGD scheme shall be supported through an investment incentive. This shall consist in the grant by the Greek State of an amount to cover part of the eligible costs of the investment project, calculated as follows: (a) Ten (10%) percent of the value of eligible costs as defined in par. 3 hereof, for the production of the prototype, after the certified end of work on this phase of implementation of the investment project. An advance payment of fifty (50%) percent of the grant for the first phase may be paid upon issuance of the decision qualifying the project for the aid scheme. The advance payment shall be recoverable by the Granting Authority if the audit for any phase or sub-phase is not successfully completed in accordance with the provisions herein. (b) Thirty (30%) percent of the value of the eligible costs as defined in par. 3 hereof, for the final phase of completion of the investment project, after the certified end of the work of this phase in the implementation of the project. Each phase may be divided into individual sub-phases, determined by the ministerial decision of article 89 par. 1.

3. Eligible expenses for all the aid schemes under the Programme are the production expenses of audiovisual works incurred in the Greek Territory and not exceeding eighty (80%) percent of the total production cost for the entirety of the audiovisual production work (eligible production expenses).

## **Article 26**

### **Qualifying and non-qualifying investment projects**

1. Investment projects for independent audiovisual works which meet the requirements laid out herein and the cultural criteria as defined in the ministerial decisions of article 89 par. 1 shall be eligible to qualify for the aid schemes under the CRGR Programme.

2. For an investment project for an audiovisual work with fictional or creative documentation (documentary) content to qualify for funding under the CRGR-FTV aid scheme, the total eligible costs implemented within the Greek territory, regardless of applicant size, must amount to at least: (a) costs amounting to EUR two hundred thousand (200,000) for theatrical or television films with fictional content and the sum of EUR sixty thousand (60,000) for films with creative documentation (documentaries) content; (b) costs amounting to EUR forty-five thousand (45,000) for theatrical or television short films regardless of content; (c) costs amounting to EUR one hundred and twenty thousand (120,000) per episode produced of a television mini series up to sixteen (16) episodes in length with fictional content, regardless of whether it is based on an original screenplay or is a remake of an existing work; (d) costs amounting to EUR thirty-five thousand (35,000) per episode produced of a television series with fictional content of seventeen (17) or more episodes and a maximum number of episodes per season as defined in par. 5, regardless of whether it is based on an original screenplay or is a remake of an existing work, and; (e) costs amounting to EUR twenty-five thousand (25,000) per episode produced of a television series with content creative documentation (documentaries) content and a maximum number of episodes per season as defined in par. 5.

3. For an investment project for an audiovisual work with animation content to qualify for funding under the CRGR-Animate aid scheme, the total eligible costs implemented within the Greek territory, regardless of applicant size, must amount to at least: (a) costs amounting to EUR eighty thousand (80,000) for animated theatrical or television or interactive or Augmented Reality (AR) or Virtual Reality (VR) films; (b) costs amounting to EUR fifty thousand (50,000) for animated theatrical or television or interactive or Augmented Reality (AR) or Virtual Reality (VR) short films; (c) costs amounting to EUR fifty thousand (50,000) per episode produced of an animated or interactive or Augmented Reality (AR) or Virtual Reality (VR) television series up to sixteen (16) episodes in length, regardless of operator size.

4. For an investment project for an audiovisual work with video game development content to qualify for funding under the CRGR-VGD aid scheme, the total eligible costs implemented within the Greek territory, regardless of applicant size, must amount to at least EUR fifty thousand (50,000).

5. Investment projects for the television series or mini-series referred to in points (c), (d), and (e) of par. 2 and point (c) of par. 3 shall receive support for their first two seasons. Any subsequent seasons shall not constitute eligible investment projects. The first season of the qualifying series of points (d) and (e) of par. 2 and point (c) of par. 3, if the latter is not a television mini series, shall include a maximum of one hundred and fifty (150) episodes. The second season of the qualifying series may include up to twenty-five (25%) percent more episodes than the approved episodes of the first season.



6. The total minimum eligible costs implemented in the Greek territory in pars. 2 to 4 shall be implemented subject to compliance with the requirements of Article 54 par. 4 of the GBER regarding territorial spending obligations.

7. The following types of audiovisual works shall not be eligible for the aid schemes of the CRGR Programme: (a) videotaped or filmed artistic performances and events, such as theatre, opera, dance; (b) any form of sports broadcast, sports review or coverage of sports match or event; (c) informative, news, news review or informatory shows and programmes, (d) various entertainment programmes, talk-show programmes and televised interviews; (e) advertising messages, telemarketing shows and social messages; (f) programmes with pornographic content; (g) programmes presenting or promoting various corporate, entertainment and cultural events; (h) purely educational programmes and distance learning and information programmes; (i) programmes showing lack of respect for human dignity and programmes that include or promote discrimination based on sex, racial or ethnic origin, nationality, religion or belief, disability, age or sexual orientation; (j) television or telephone games, on-line gambling and social betting games, lottery games and competitions, in particular with money as a prize, digital gambling and betting programmes of indirect or direct economic benefit as well as video games with pornographic content or videogames showing lack of respect for human dignity and programmes that include or promote discrimination based on sex, racial or ethnic origin, nationality, religion or belief, disability, age or sexual orientation.

## **Article 27**

### **Beneficiaries of aid**

1. The following may qualify as beneficiaries for aid under the CRGR-FTV and CRGR-Animate schemes:

(a) Undertakings that are established or have a branch or a presence in the Greek territory from the time of application for qualification to the completion of the random check procedures and operate for the purpose of:

(aa) production or executive production of audiovisual works or animations; (ab) production of audiovisual works or animations in the context of a cross-border production, i.e. a production funded by more than one Member States and involving producers from more than one Member States. For point (ab) to apply, the application for qualification shall be submitted by a producer established or having a branch or presence in the Greek territory and the aid shall be granted wholly to it in accordance with the terms hereof. In any case, the same eligible cost cannot be used to obtain similar benefits in the context of the cross-border production of the audiovisual work.

(b) Foreign producers of audiovisual works that are established or have their registered office in states that are not included in the non-cooperating states of Article 65 par. 3 of the Income Tax Code (Law 4172/2013, A' 167), provided that for the purposes hereof, said producers cooperate under contract with a business established or with a branch or presence in the Greek territory and operating as executive producer of audiovisual works or part thereof. For this case to apply, the application for qualification shall be submitted by an undertaking established or having a branch or presence in the Greek territory and operating as a producer or executive producer of audiovisual works, while aid shall be provided to the undertaking that the contracting parties expressly specify as beneficiary thereof, in the application for qualification.

2. Beneficiaries for aid under the CRGR-VGD scheme are undertakings of any legal form established or having a branch in the Greek territory from the time of application for qualification to the completion of the random check procedures and operate for the purpose of production or executive production of video game software prototypes, under the following conditions: (a) they have declared the relevant Activity Code as a main or secondary code in the preceding calendar year, (b) they have marketed, within the two (2) preceding years, at least one commercial video game for computer, video game console or mobile device on a game distribution platform. Video games not eligible for the programme in accordance with article 26 par. 6 do not count as previous games. b) foreign undertakings that are established or have their registered office in states that are not included in the non-cooperating states of Article 65 par. 3 of the Income Tax Code may also be considered beneficiaries, provided that for the purposes hereof, said undertakings cooperate under contract with a business established or with a branch in the Greek territory and operating as executive producer of video game software prototypes of the related Activity Code. For this case to apply, the application for qualification shall be submitted by an undertaking established or having a branch or presence in the Greek territory, while aid shall be provided to the undertaking that the contracting parties expressly specify as beneficiary thereof, in the application for qualification, subject to article 30 par. 3.

3. Undertakings established or having a branch or planning to develop a presence in the Greek territory, regardless of whether they produce or executive produce audiovisual works or animation works shall, at the time of commencement of the investment project and at such time the aid is granted, be of one of the following forms: a) sole proprietorship; b)

legal person or legal entity with commercial operation; c) co-operative; d) business operating in the form of a joint venture, on the condition that it has been registered in the General Commercial Registry (GEMI), it states the commercial activity it carries out in its Statutes and it has stated activity code number 59.11 or 59.12 or 59.12.14 or 59.12.15 or 62.01.21. For cases (a), (b) and (c) to apply, companies in the process of establishment or merger, are required to have completed the publicity formalities prior to the start of the investment project.

4. The following are not considered beneficiaries of the aid scheme hereof: a) undertakings in difficulty, as defined in Article 2 (18) of the GBER; b) undertakings that have closed down the same or a similar activity in the European Economic Area in the two (2) years preceding application for investment aid, c) undertakings implementing investment projects carried out by initiative and on behalf of the Public Sector and the television network of the Hellenic Parliament, under a project implementation, assignment or service contract.

## **Article 28**

### **Eligible costs**

1. The following costs shall be eligible for the CRGR-FTV and CRGR-Animate aid schemes: (a) above the line costs concerning the fee of the screenwriter in accordance with article 54 par. 8 of the GBER, the director and the music copyrights, and in particular for the CRGR-Animate aid scheme also for the animator, storyboard designer and character designer; (b) below the line costs for all kinds of services directly related to the production of the audiovisual work, such as accommodation and food, transportation, rental of equipment and studios, procurement of materials, purchases of equipment and consumables that are not fixed assets, wage costs for the jobs necessary for implementing the investment project; (c) post-production costs, such as editing, visual effects, sound editing, connected to the investment project for the production of an independent audiovisual work; (d) other production costs and; (e) costs related to the improvement of accessibility for people with disabilities. For the calculation of the total eligible production costs, the following restrictions shall apply: a) all premiums and guarantee costs shall be counted in total and the maximum eligible cost shall be the respective five (5%) percent of the total eligible production cost; b) the music rights, as well as the fee of the director, the screenwriter and the two leading actors shall be calculated up to the percentage of thirty (30%) percent of the total eligible cost; c) the following shall not be calculated in the total eligible production cost: ca) the cost for financial assets, fixed assets and depreciation thereof, such as technical equipment, plots and buildings, lending cost, bank expenses; cb) the cost for marketing, promotion and communication actions.

2. Eligible costs under the CRGR-VGD aid scheme shall be costs directly related to the audiovisual work as follows: (a) costs relating to personnel fees; (b) costs related to expenses of connected services, such as translation, actors' fees, and writers' fees up to twenty (20%) percent of the amount of eligible costs, provided they are in a language other than Greek; (c) costs relating to invoices for other services provided by third parties, up to twenty percent (20%) of the amount of eligible costs; (d) costs relating to PEGI Rating certification; (e) costs relating to software licences, purchase of game assets, rentals (of equipment and studios), up to ten per cent (10%) of eligible costs; and (f) costs relating to maintenance fees for accounts on the digital stores through which the game will be distributed. Costs of the investment project incurred in the period between the application for inclusion and the start of the investment project may be included in the aid scheme, provided that they meet the eligible cost conditions of "VGD Greece". The following costs shall not be calculated in the total eligible production cost: a) the cost for financial assets, fixed assets and depreciation thereof, such as technical equipment, plots and buildings, lending cost, bank expenses; b) the cost for marketing, promotion and communication actions.

3. The starting date of cost eligibility for all aid schemes shall be the day of submission of the application for qualification. Production costs for a pilot of an independent audiovisual work shall not be included in these costs. In the event that work is started on an investment project before the aforementioned date of the application for qualification, with the exception of pre-production activities which do not constitute the start of an investment project according to article 23 par. 5, the entire investment project shall become ineligible to receive funding from any of the aid schemes hereof.

4. Aid shall not be reserved for specific production activities or individual parts of the production value chain. Aid for film studio infrastructures shall not constitute eligible costs.

5. For audiovisual works involving eligible costs over EUR eight million (8,000,000), for the costs of par. 1, concerning director's fees and the fees of the two (2) leading roles (cast), and particularly for the CRGR-Animate aid scheme animator's fees, it shall be permitted to receive invoices issued by natural persons or companies or other legal entities having their registered office or being permanently established in a foreign country, provided that the above-mentioned

foreign country is not a non-cooperating state within the meaning of article 65 par. 3 of the Income Tax Code (Law 4172/2013 A' 167). The value of the foreign invoices mentioned in the first point may not exceed twenty percent (20%) of the total eligible costs of the investment project (VAT excluded).

## **CHAPTER C**

### **PROCEDURE FOR QUALIFICATION OF INVESTMENT PROJECT FOR FUNDING**

#### **Article 29**

##### **Submission of an application for qualification for funding**

1. Applications for qualification of an investment project under the aid schemes of the CRGR Programme shall be submitted to the Granting Authority, up to ten (10) days before the start date of the investment project. The date must be declared in the application for qualification through the information system determined by the Granting Authority. The applicant undertaking shall receive electronic confirmation that its application was received and registered.

2. Regarding the CRGR-FTV and CRGR-Animate aid schemes, application forms shall be accompanied by a folder on the investment project that shall contain, under penalty of inadmissibility: a) the information of the beneficiary undertaking (name, size, solvency); b) a description of the investment project (time-frames of the investment project, noting the start of principal photography if applicable and including start and end dates for shooting to be carried out in the Greek territory, with precise specification of the location(s), a statement of the cultural criteria to which the investment project is subject, a synopsis of the screenplay or the screenplay itself, the artistic contributors, and workers who will work on the project throughout the operations in Greece); c) the financial information of the investment project (detailed budget specifying the costs to be implemented within the Greek territory, financing scheme including any other state aid and the percentage thereof), a list of all costs for the entire investment project and the amount of public funding required for it.

3. Regarding the CRGR-VGD aid scheme, applications for qualification shall be accompanied by a folder on the investment project that shall contain, under penalty of inadmissibility: a) the information of the beneficiary undertaking (name, size, solvency), b) a description of the investment project (time-frames of the investment project, noting the start of basic works, phases and implementation deliverables, a statement of the cultural criteria to which the investment project is subject, a synopsis of the script or the script itself or the corresponding document for the video game, the artistic and other contributors, as well as the workers who will work on the project throughout the operations in Greece); c) the financial information of the investment project (detailed budget specifying the costs to be implemented within the Greek territory, financing scheme including any other state aid and the percentage thereof), a list of all costs for the entire investment project and the amount of public funding required for it.

4. An administrative fee of 0.0005 of the total eligible costs for the investment project shall be paid for the submission of an application form under all the aid schemes of the Programme. For the production of more than one episodes or of a season of episodes of a television series or mini-series regardless of content (i.e. fiction or documentary or animation), the administrative fee shall be calculated on the total eligible costs of all episodes, or of the season of episodes, included in the application form. In any case, the above administrative fee may not be less than EUR five hundred (500) in the case of the CRGR-FTV aid scheme and EUR two hundred (200) in the other two aid schemes.

#### **Article 30**

##### **Evaluation process and content - Bodies**

1. The evaluation process of the application for qualification of an investment project for all the aid schemes under this Programme shall be conducted within three (3) months from submission of the application to the information system.

2. The evaluation of applications involves verifying the completeness and legality of the supporting documents in the investment project folder, as well as the evaluation of the content itself. The process is conducted by the three-member Evaluation Committees of article 39, which shall be established by decision of the competent body of the Granting Authority, following a recommendation of the competent services of the latter, which shall be posted on the DIAVGEIA website, the information system of the Granting Authority and any other system defined under the relevant legislation.

3. The procedure for verifying the completeness and legality of the application may not exceed thirty (30) business days and shall be conducted as follows: (a) the Evaluation Committee examines the supporting documents of the investment project folder within twenty (20) business days from submission of the application and if it finds that the documents must be resubmitted, completed or corrected, it shall inform the applicant undertaking via e-mail; (b) the applicant undertaking shall, within ten (10) business days, resubmit, complete or correct the relevant supporting documents

or information to complete the file. No extension for resubmission, completion or correction of supporting documents shall be granted after these thirty (30) business days. If the applicant undertaking fails to submit the missing supporting documents or data or if the submitted documents and data are incorrect, the application shall be rejected and the applicant undertaking shall be immediately notified. The administrative fee shall be forfeited in favour of the State. An extension to the deadline may be granted only in extraordinary or unforeseen circumstances or due to demonstrable fault of the public body which delays the issue of the relevant documents. During the completeness and legality evaluation, the Evaluation Committee shall assess in particular the existence of the general and special legal conditions of the EU legal basis for granting of the aid and, in cases where each scheme has more than one sources of funding, the Committee may allocate investment project applications per funding source.

4. On conclusion of the completeness and legality evaluation, the application is evaluated by the Evaluation Committees on a first-come, first-served basis with regard to the data of the investment project, its funding sources and adherence to the general rules in place for granting the aid, as well as the existence and ranking of the cultural criteria and any other element provided for in the ministerial decisions of article 89 par. 1.

5. For the issuance of a decision qualifying the investment project for the aid scheme, the competent financial service of the supervising Ministry must first issue a certificate showing the existence of the relevant annual budget per aid scheme under the Programme. This certificate shall be issued once at the start of each fiscal year and shall encompass the entire annual budget for each aid scheme, also taking into consideration the Common Provisions and article 54 of the GBER as well as the ministerial decision of article 89 par. 2, which shall ensure balanced aid for all the pillars of all the aid schemes under the Programme.

6. Upon successful completion of the completeness and legality evaluations of par. 3, the applicant undertaking may request the issue of a letter of intent by the Granting Authority regarding the prospect of the investment project being qualified for funding under the relevant aid scheme. The Granting Authority shall provide the letter of intent, subject to the successful completion of the evaluation by the competent Evaluation Committees and the issuance by the President of the Granting Authority of the relevant decision qualifying the investment project for the aid scheme.

7. If the applicant undertaking wishes to withdraw its application for qualification of its investment project, it may, until the issue of the decision qualifying the project, submit a relevant request to the Granting Authority and the investment project shall be rejected on these grounds, by decision of the competent body of the latter. The administrative fee shall be forfeited in favour of the State. No appeal may be lodged against this decision.

## **Article 31**

### **Decisions qualifying or rejecting investment projects for funding**

1. Investment projects that fulfil the requirements of the Common Provisions and article 54 of the GBER, in addition to the requirements hereof, shall qualify for the aid schemes under the CRGR Programme upon the issue of an individual decision qualifying the project by the competent body of the Granting Authority, after a recommendation of the Evaluation Committees of article 39.

2. Investment projects that do not meet the legal conditions, shall be rejected by a reasoned decision of the competent body of the Granting Authority upon recommendation of the Evaluation committees of article 39. The relevant administrative fee shall be forfeited in favour of the State. The applicant undertaking may lodge an appeal against this decision in accordance with article 38.

3. The above decisions shall be posted to the DIAVGEIA website, the information system of the Granting Authority and any other system defined under the relevant legislation, and shall also be notified to the applicant undertaking via email sent to the address declared in the application form.

## **CHAPTER D**

### **INVESTMENT PROJECT SUPERVISION AND OVERSIGHT PROCESS**

## **Article 32**

### **Amendment of terms for qualification of investment projects for funding**

1. Amendments to the terms for qualification of investment projects approved for funding through the aid schemes under this Programme are permitted during and until the end of implementation, under the condition that the terms of the Common Provisions and article 54 of the GBER or the relevant qualifying decision continue to be fulfilled.

2. Terms for qualification may be amended by application of the undertaking before the end of the investment project, and a decision amending the decision for qualification of the investment project for funding shall be issued by the Granting Authority in accordance with the procedure of articles 29 to 31. Applications for amendment of the terms for qualification of the investment project shall be accompanied by the required supporting documents, justification of their expediency with a relevant technical description, and proof of payment of the relevant administrative fee, set at a percentage of eligible costs according to the decision of article 89 par. 1.

3. Applications for amendment of the terms for qualification of the investment project may exclusively concern:

(a) The variable internal redistribution of categories of eligible costs included in the approved investment project, under the condition that no category of eligible cost exceeds an increase of twenty (20%) percent.

(b) Amendments concerning the physical scope of the investment project, associated with changes to the cultural criteria.

(c) Amendments concerning the extension of the completion time of the investment project, as declared in the decision qualifying the project for funding. Extensions may not exceed six (6) months or, exclusively for cases of force majeure, a period equal to that of the interruption or delay due to the extraordinary circumstances. In this case, the applicant undertaking shall provide a detailed description of the time-line, the events which led to the interruption or delay in the completion of the investment projects, and documents and data justifying the reasons for the amendment.

(d) Amendments concerning the applicant undertaking, due to merger or spin-off or transfer due to universal succession, which occurs during the process of implementation of the investment project.

(e) Increases to the eligible cost budget of up to ten (10%) percent within the approved production budget in cases of unforeseen circumstances.

4. Applications for amendment shall be accepted provided that the general terms and conditions for qualification of the project for funding continue to be fulfilled and their nature is not altered. Any new application by the same operator regarding the amendment of the terms of the decision qualifying the work for funding with the same content shall not be examined in substance and is archived. Applications resubmitted within the provided deadlines in compliance with the observations of the competent Evaluation Committee shall not be considered new applications.

5. Amendments hereof shall not apply to eligible costs on invoices that have been issued by natural or legal persons or other legal entities having their registered office or permanent establishment in a foreign country in accordance with article 28 par. 5.

6. In particular regarding the CRGR-FTV and CRGR-Animate aid schemes, the addition of new television series or mini-series episodes regardless of content cannot be the subject of an application for amendment of an existing investment project and shall require a new application for qualification for funding. Any new applications for additional television series or mini-series episodes to an existing season shall be considered an application for a second season hereunder.

7. The amendment in the total number of shooting days or the total number of days of other production operations included in the qualifying investment project, if done within the time limits of implementation of the investment project and keeps intact or does not significantly alter the place of shooting as described in the investment project that qualified for approval, shall be submitted as part of the final Report of the certified auditor in accordance with articles 33 and 34 and shall not require the issuance of a relevant amendment decision by the Granting Authority. Any amendments in accordance with the above shall require that all the necessary legal procedures for obtaining permits and declaration - notification of change of work schedules in accordance with labour legislation are maintained.

## **Article 33**

### **Reconciliation and certification of the end of investment projects under the CRGR-FTV and CRGR-Animate aid schemes**

1. Investment projects under the CRGR-FTV and CRGR-Animate aid schemes shall be certified to have ended with the submission by the undertaking of an application to the information system designated by the Granting Authority at any time within a six (6) month period from the end of the investment project, namely from the date of application for audit by certified auditor or from the date of article 32 par. 3(c). Any changes to the end date of an investment project as approved by the decision qualifying the project for funding shall only be permitted in the case of extensions in accordance with article 32 par. 3(c).

2. The application shall be accompanied by: a) a technical report on the investment project (in particular, evidence of compliance with the cultural criteria, the final list of production employees, the final schedule of filming days and the filming sites in the Greek territory; b) the relevant invoices with the evidence of payment; c) solemn declaration of the applicant undertaking and beneficiary, stating that the submitted items are true; d) final report of the auditor appointed in accordance with par. 5; e) audiovisual content certifying the implementation of the physical scope, as approved in the qualification stage; and f) submission of solemn declarations certifying that the conditions on cumulation, as approved in the qualification stage, have not changed. In case the conditions have changed, the change and funding analysis must be described and the documents or other supporting data must also be submitted.

3. Within fifteen (15) business days from the submission of the application, the competent services of the Granting Authority shall verify: (a) compliance with the six-month time limit of par. 1; (b) the technical report of the investment project as regards compliance with the cultural criteria; (c) receipt of the audiovisual content certifying the implementation of the physical scope, as approved in the qualification stage; and (d) the completeness of the report prepared by the auditor or audit firm regarding the basic financial and quantitative elements of the investment project implemented in the Greek territory. The supporting documents of par. 2 shall be stored in a file kept by the Granting Authority for ten (10) years and for audit purposes. If within the above fifteen (15) business day period the auditor's technical report is found to not be complete, the Granting Authority shall inform without delay the applicant undertaking regarding the need to complete it, by email or any other appropriate means. The applicant undertaking shall resubmit the report within ten (10) business days and the competent service of the Granting Authority shall make the required verifications within five (5) business days from receipt of the completed report. If the competent service of the Granting Authority finds that the above conditions have not been met, it shall conduct an ex officio audit of all the submitted data contained in the application folder and, based on the conclusions of this audit, it shall recommend in writing the revocation of the decision for funding to the competent body of the Granting Authority.

4. The end of the investment project shall be certified with the issuance of a certification decision by the competent body of the Granting authority within a deadline of ten (10) business days from the relevant recommendation of the service. The decision shall be posted to the DIAVGEIA website, the information system of the Granting Authority and any other system defined under the relevant legislation. The competent body of the Granting Authority is bound by the report of the auditor or the audit firm which has been forwarded by the competent service, and may only deviate from the report with specific justification. Based on the report, the Authority may either revoke the act or issue a decision recognising partial certification. In the case of a negative audit report of the auditor or the audit firm, the Granting Authority shall be informed without delay and the procedure for revocation of the decision for funding shall commence.

5. Auditors or audit firms under article 2 (2) and (3) of Law 4449/2017 (A' 7) shall be appointed by decision of the competent body of the Granting Authority within five (5) days from the submission by the undertaking of the relevant application. The application shall be submitted upon completion of the physical and financial scope of the production for the investment project and in any event before the submission of the application for audit of par. 1. The remuneration of the certified auditor or the audit firm shall be borne by the beneficiary, regardless of whether the audit report is positive or negative.

6. The certified auditor or the audit firm shall audit the supporting documents and data submitted together with the audit application, taking into account that: (a) all the invoices for eligible costs for the investment project must have been issued and paid by the date of submission of the audit application and must relate to costs before the end of the investment

project; and (b) under penalty of revocation of the qualification decision or of non-certification of completion of the investment project, at least fifty (50%) percent of the investment project that has been included in the aid scheme hereof must have been implemented, subject to the condition that the total eligible expenses incurred in the Greek territory and corresponding to the above implementation percentage exceed the lower limits of eligible costs, as specified in article 89 par. 2.

7. The certified auditor or the audit firm shall be prohibited from auditing investment projects in which they had any participation of any kind from the date of qualification of the investment project to the end date; the applicant undertaking is required to declare any participation of any certified auditors or audit firms in a solemn declaration attached to its application, in accordance with par. 4. Infringement of this obligation shall constitute grounds for revocation of the decision qualifying the investment project for funding and recovery of any aid disbursed.

#### **Article 34**

##### **Reconciliation and certification of completion of phases in investment projects under the CRGR-VGD aid scheme**

1. The completion of phases (a) and (b) of investment projects under the CRGR-VGD aid scheme as defined in article 25 par. 2 shall be certified with the submission by the undertaking of an application to the information system designated by the Granting Authority at any time: (a) within the three (3) month period from the end of phase (a) of the investment project; and (b) within the six (6) month period from the end of the investment project, as defined in the decision qualifying the investment project for funding. Any changes to the end date of an investment project as approved by the decision qualifying the project for funding shall only be permitted in the case of extensions in accordance with article 32 par. 3(c).

2. The reconciliation and certification of costs for phase (a) of the investment project shall be conducted by the competent monitoring and verification officer of the investment project, who shall verify the deliverables of phase (a) and the fulfilment of the conditions of article 54 par. 8 of the GBER and recommend to the Managing Director that the investment project be approved or not approved for phase (b). In the case that the competent body of the Granting authority issues a negative decision, the advance payment of the aid for phase (a) shall be recovered by the supervising Ministry in accordance with the provisions in force regarding State aid recovery.

3. The application for certification of completion of the investment project (phase b) shall be accompanied by: a) a technical report on the investment project (such as, evidence of compliance with the cultural criteria, the final list of production employees, the final schedule of operation in the Greek territory; b) the relevant invoices with the evidence of payment; c) solemn declaration of the applicant undertaking and beneficiary, stating that the submitted items are true; d) final report of the auditor appointed in accordance with article 33 par. 5; e) the agreed deliverables certifying the implementation of the physical scope, as approved in the qualification stage; and f) submission of solemn declarations certifying that the conditions on cumulation, as approved in the qualification stage, have not changed.

4. Article 33 pars. 4 to 7 shall also apply for the reconciliation and certification of investment projects under the CRGR-VGD aid scheme.

#### **Article 35**

##### **Disbursement of the subsidy**

1. The total subsidy for the CRGR-FTV and CRGR-Animate aid schemes shall be disbursed in a single instalment to the beneficiary and may not exceed EUR eight million (8,000,000) per audiovisual work. The above limit may be raised to the amount of EUR ten million (10,000,000) for strategic investment projects with national development significance associated with the promotion of Greece as an ideal location for audiovisual productions, by a joint decision of the Minister of Culture and the Minister of National Economy and Finance, after a recommendation of the Special Evaluation Committee of the Granting Authority, which is constituted by decision of the supervising Minister with the purpose of examining the relevant application upon a recommendation of the BoD of the Company.

2. The total subsidy for the CRGR-VGD aid scheme shall be disbursed in a single instalment to the beneficiary and may not exceed EUR one million (1,000,000) per audiovisual work.

3. The subsidy shall be disbursed within three (3) months from the issue of the decision certifying the end of the investment project, via electronic payment to a bank account of the beneficiary of the investment project, as

defined in the decision qualifying the project for funding, held at a credit institution in Greece or the state in which the beneficiary has its registered seat or permanent establishment, and may not be assigned to third parties.

4. By way of exception, the claim for the amount of the subsidy may be assigned to bank institutions of Greece for the provision of a short-term loan of an amount equal to the assigned subsidy used for the implementation of the investment project. In these cases, the disbursement of the subsidy shall be made directly to the bank with which the assignment agreement has been signed.

5. The aid disbursed to cover the specific costs does not increase the income from business activity, but reduces the cost of the subsidised expense.

## **Article 36**

### **Sample checks - On-the-spot checks and verifications**

1. Decisions certifying the completion of an investment project shall be subject to sample checks of at least thirty percent (30%) annually, of the total investment projects under each aid scheme.

2. The sample check shall be conducted by the regular three-member Sample Check Committees per aid scheme, or by the ad hoc three-member Sample Check Committees in cases of investment projects of particular interest or complexity. The Committees shall be constituted by decision of the competent body of the Granting Authority. To facilitate and expedite the work of the Sample Check Committees, the competent body of the Granting Authority may appoint external partners as rapporteurs, who may make recommendations.

3. In the case that a sample check finds that a subsidy has been paid to a project that has received an unlawful certification of completion, all or part of the subsidy shall be recovered increased with legal interest from each payment, and shall be established and collected in accordance with the Public Revenues Collection Code (Law 4978/2022, A' 190). The relevant documents showing disbursement of the aid by the Granting Authority shall constitute a legal title for the debt, which shall be established upon the sending of the cash catalogue to the competent Tax Office in accordance with the Public Revenues Collection Code and article 55 of P.D. 16/1989 (A' 6).

4. In case of non-compliance with the conditions of the GBER, any aid amounts disbursed shall be recovered from the point in time they were placed at the disposal of the beneficiary with interest amounting to at least the basic European Union recovery interest. Recovery shall be carried out by the competent services of the supervising Ministry.

5. Upon a decision of its competent body, the Granting Authority may carry out on-the-spot checks and verifications at any stage until disbursement to the beneficiary. These checks shall be carried out at the registered seat of the investment project officer or at the place of implementation of the investment by officials of the Granting Authority appointed by the above decision, which shall specify the object of the check and the details of the natural persons conducting it. The Granting Authority shall inform the investment project operator in a timely manner. All other details shall be determined by the decision of article 89 par. 1.

## **Article 37**

### **Revoking a decision qualifying for funding**

1. A decision qualifying for funding shall be revoked if the investment project is not implemented in accordance with the rules, terms and obligations set out in the decision, or in the event of non-compliance with the conditions of the GBER in the scheme as well as in the cases described in articles 33, 34 and 36.

2. The applicant undertaking may apply for re-qualification for funding at any stage of implementation of the investment project. In this case, the competent body of the Granting Authority shall revoke the decision qualifying the investment project for funding.

3. The Granting Authority may revoke, by act of its competent body, a qualifying investment project which has not begun the main production works, as it appears from the official daily shooting schedule or, for animation, the completion of the storyboard or the beginning of initial visualisation of the script with Animatic elements or



the first post-production works, within a time period of six (6) months from the issue of the decision qualifying the investment project for funding and the applicant undertaking of which has not filed a documented application for an extension on the start of works.

4. The Granting Authority shall revoke the decision qualifying for aid under the CRGR-VGD aid scheme upon a relevant recommendation by the competent monitoring and verification officer of the investment project during phase (a) of each investment project, with a decision issued by the competent body.

5. In case of withdrawal of a qualifying decision, the administrative fee shall be forfeited in favour of the state.

## **Article 38**

### **Appeals - Objections**

1. A single appeal - objection may be filed electronically through the information system designated by the Granting Authority within a deadline of seven (7) business days from the notification of the relevant rejection act issued: (a) in response to the application for qualification for funding after the evaluation procedure; and (b) against the decision approving the conclusions of the Evaluation Committee, if the content of this decision differs from the content of the application. Such appeals shall be considered administrative appeals within the meaning of article 25 of the Code of Administrative Procedure (Law 2690/1999, A' 45).

2. A single appeal - objection may be filed against the conclusions of the evaluation of the application for qualification for funding. The decision on the appeal shall render the decision to approve or reject the evaluation conclusions final, and no other stages of administrative appeal shall be permitted.

3. Upon filing, the appeal - objection shall be forwarded without delay by the competent services of the Granting Authority to the President of the Committee.

4. The objection shall be examined by the competent Appeal - Objection Committee of article 39, which shall submit a relevant proposal to the competent body of the Granting Authority within a deadline of fifteen (15) business days from the filing date. The competent body of the Granting Authority shall be bound in the content of the decision it will issue by the above proposal.

5. Appeals - objections shall be examined via the information system in accordance with the legislative framework in force from time to time, in regards to both the legality of the act against which they have been filed and the substantive merits of the case.

6. The decision rejecting the appeal shall be posted to the DIAVGEIA website, the website of the Granting Authority and any other website or platform the Granting Authority has defined, and shall be notified without delay to the applicant undertaking via email sent to its email address.

7. Upon completion of the appeal - objection examination procedure, the decision qualifying the investment project for funding shall be amended if applicable.

## **Article 39**

### **Monitoring and Verification Committees - Officers**

1. The following Committees support the implementation of the CRGR Programme: (a) the Evaluation Committees for the qualification of investment projects for funding under the aid schemes of the Programme; (b) the Special Evaluation Committees for the important investment projects as defined in article 35 par. 1; (c) the Appeal - Objection Committee, which examines appeals - objections filed in accordance with article 38 for all the aid schemes; and (d) the regular and ad hoc Sample Check Committees. Members of one category of Committee may not participate in Committees of other categories.

2. All Committees shall be composed of three members and shall be constituted by decision of the competent body of the Granting Authority, which shall be posted to the DIAVGEIA website. The Committees may include: (a) employees of the Company regardless of employment relationship; (b) employees of the Ministry of Culture; (c) employees of the General Secretariat for Communication and Information; (d) employees of the Ministry of National Economy and Finance; (e) employees of public review bodies competent for EU or

national aid programmes; and (f) private expert economists or accountants or internal auditors or Supreme Court lawyers, depending on the nature of the Committee.

3. More specifically regarding the Evaluation Committee for investment projects applying for qualification under the CRGR-Animate and CRGR-VGD aid schemes, at least one member of par. 2(f) shall be an expert in audiovisual animation or video game projects.

4. Committee members are appointed for an annual term.

5. The committee members receive remuneration within the limits of each budget approved by the operator, which cannot exceed the remuneration amount specified in article 21 par. 5 of Law 4354/2015 (A' 176). Remuneration shall only be paid if the committees complete the evaluation and verification of the investment projects within the deadlines specified herein.

6. The implementation of the investment projects under all aid schemes of the Programme from the issuance of the decision qualifying the investment project for funding to the final subsidy payment shall be monitored and verified by the employees of the competent Directorate of the Granting Authority, who are appointed Monitoring and Verification Officers of the Investment Projects. These officers shall be responsible for ensuring compliance with the terms of qualification throughout the implementation of the investment project, compliance of the implementing body with the obligations as described in article 41, and cooperation with the implementing bodies of the investment projects to ensure proper completion of each process relating to the successful and lawful completion of each investment project. The monitoring officers for investment projects may receive monthly remuneration for monitoring and verification upon a decision of the Board of Directors of the Granting Authority, which may not exceed the monthly remuneration for members of collective bodies as defined in article 21 par. 2 of Law 4354/2015.

## **CHAPTER E**

### **PUBLICITY - OBLIGATIONS OF THE IMPLEMENTING BODY**

#### **Article 40**

##### **CRGR Programme Publicity Terms**

1. Articles 9 and 11 of the GBER shall apply to the aid schemes under the CRGR Programme.
2. All information relating to the implementation of the CRGR Programme shall be posted on the website of the Granting Authority. The announcements, invitations and information posts by the Granting Authority services shall be published on its website.
3. The Granting Authority shall regularly -and in any case at least annually- post on its website quantitative and statistical data on the implementation progress of the CRGR.

#### **Article 41**

##### **Obligations of the investment implementing body**

1. Each investment project that receives a subsidy through the CRGR Programme shall indicate in the closing credits that it has been implemented with the contribution (a) of the investment incentive from the Granting Authority in Greece; and (b) the financing tool used to finance the investment incentive.
2. Upon completion of the investment project, the applicant undertaking shall deliver at its own expense to the Granting Authority a file (either digital or in any form that permits access during the audit procedure) of the audiovisual work with the specifications defined by the Granting Authority.
3. The body implementing the investment project shall facilitate the persons conducting the on-the-spot checks/verifications of article 36 par. 5, follow the instructions given by those persons, and respond to obligations to remedy shortcomings identified during the above checks/verifications within the given deadline.
4. The beneficiaries and the competent government bodies shall keep files of the investment project in order to respond to controls carried out by the competent national authorities or departments of the European Union. The above files shall be kept for ten (10) years from the date the last aid was granted.

5. Under penalty of revocation of the qualifying decision, the personnel working on the investment project must be covered in accordance with the provisions of insurance legislation.

6. The implementing body of the investment project qualifying for aid under the CRGR-FTV aid scheme to produce an audiovisual work which encompasses scenes comprising at least twenty (20%) percent of its overall runtime shot in natural outdoor environments or spaces and locations of the Greek territory that attract tourism shall, within three (3) months from receiving the aid in accordance with article 35, deliver to the Granting Authority and the Greek National Tourism Organisation (GNTO) brief audiovisual material up to three (3) minutes in length from the shooting (making-of). Bodies implementing audiovisual works which do not encompass scenes shot in natural outdoor environments that attract tourism or which do encompass such scenes but not to the percentage of their overall runtime mentioned above shall be exempted from the above obligation. For television series or mini-series, the above percentage shall be calculated on the overall runtime of a season of episodes and not on the runtime of an individual episode from that season. The production specifications for the above material may not be of a different technical and artistic nature from the specifications of the audiovisual work that qualified for aid under the CRGR-FTV aid scheme. A delivery - receipt certificate shall be co-signed upon delivery of the above material to the Granting Authority and the GNTO, which (a) shall certify proper acceptance of the material and (b) constitute a license from the implementing body to the GNTO to use the material in the tourism promotion of Greece. The GNTO may not use this material for any other purpose beyond that of the tourism promotion of the corresponding destination or of Greece overall. The GNTO may not make the material available to any third party, with or without compensation, for any other use and exploitation, without the written consent of the implementing body of the investment project.

## **SECTION D**

### **OTHER PROVISIONS FOR SUPPORTING THE AUDIOVISUAL SECTOR IN GREECE**

#### **Article 42**

##### **National Digital Depository of Audiovisual Works**

1. The National Digital Depository of Audiovisual Works is hereby established and shall operate as part of the Company of Part B, with the following purposes: a) the collection, preservation, digitisation, archiving, conservation, management, preservation, restoration, recording, documentation, cataloguing, indexing and promotion of Greece's audiovisual and film archives and works, music and sound archives, photographs, graphic design art, videos, internet productions, animations, digital creations and video games, printed material of all kinds and items associated with Greece's audiovisual heritage and collective memory to preserve and protect it; b) coordination of the actions of public sector bodies in accordance with article 14 par. 1 of Law 4270/2014 (A' 143), which collect, possess and exploit domestic audiovisual material in Greece; c) the creation of a unified catalogue for all of Greece's audiovisual material, which shall be kept by public bodies, legal entities governed by private law or natural persons or associations, and the recording, storing and digitisation of programmes broadcast by digital terrestrial television broadcast content providers operating under valid licenses, to create, preserve and protect a comprehensive and centralised archive of Greece's audiovisual cultural memory; d) the collection, digitisation, management and use for cultural and educational purposes of the national archive of audiovisual means and digital outreach and information tools, excepting the licensed rights for the audiovisual archive of the Hellenic Broadcasting Corporation S.A., which is the lawful property of the Hellenic Broadcasting Corporation S.A.

2. For the implementation of the National Digital Depository of Audiovisual Works, producers of audiovisual material in Greece and any other holders or possessors of the original physical media of domestic audiovisual material are required to submit to the Company a copy thereof in digital form or film. The costs for producing the copy shall be borne by the Company. Upon receipt of the copy, a certificate of submission shall be granted to the producer or holder/possessor. The submission of the copy shall not entitle the Copy to exploit it for any purposes except those expressly stated herein.

3. The Company, with special programme contracts with a) the foundation "Greek Film Archive Film Museum", established by R.D. 105/1963 (A' 20) and functioning in accordance with article 34 of Law 3905/2010 (A' 219); and b) the Thessaloniki Film Festival independently and with regards to the Thessaloniki Film Museum established by article 31 of Law 3905/2010, may define the framework of relations between the above entities for the purpose of creating a unified archive of film and audiovisual works, managed by the Company. The Hellenic Broadcasting Corporation S.A. shall assist

the Company in the creation of a unified film and audiovisual work archive, which the Company shall manage. For this purpose, the Company shall sign a Memorandum of Cooperation with the Hellenic Broadcasting Corporation S.A. , which shall establish the terms of their cooperation and govern it.

4. The organisation and operation of the National Digital Depository of Audiovisual Works as the official national depository of audiovisual works shall not infringe upon the rights of ownership, possession and exploitation of the Hellenic Broadcasting Corporation S.A. over the whole audiovisual archive of public broadcasters that shall be incorporated into the Archive, as well as the right to digitise this material.

#### **Article 43**

##### **Creative Hub for Innovation and Technology in the Creative and Audiovisual Sector - CreAtiVe Hub GR**

1. The Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) shall operate a Creative Hub for Innovation and Technology in the Creative and Audiovisual Sector (hereinafter the Hub) under the name CreAtiVe Hub GR. The Hub shall operate as a Directorate within the organisational structure of the Company.

2. The mission of the CreAtiVe Hub GR is to develop and support of Greece's audiovisual and creative sector and contribute further to economic development through actions to support networking between creators and the market; connect the creative sector with new technologies and innovative methods of creation; foster networking of Greek businesses active in the creative and audiovisual sector with the international environment; organise audiovisual education and training actions; connect local and regional communities with creators; support new talent in the creative sector; participate in European and domestic programmes in support of the audiovisual and creative sector and foster creativity and the incorporation of new technologies in these fields; support other hubs established by private initiatives operating in the cultural and creative sector; and participation in European and domestic programmes which support the audiovisual and creative sector and foster innovation and the incorporation of new technologies in the sector.

3 The Hub may be designated as the final beneficiary or co-beneficiary for projects, programmes and actions related to its mission, and it may cooperate with public bodies to jointly implement projects, programmes and actions. The Hub may receive grants to fulfil its purposes from public- and private-sector bodies as well as through programmes funded or co-funded by the European Union or other international programmes, from the regular budgets of all Ministries, from grants and any other lawful source.

4. The head of the Hub shall be appointed by the Board of Directors of the Company following a public call for applications. The head must be an expert with administrative experience and research and technological activity related to one or more of the purposes of the Hub and must also possess experience in attracting funding for research and technological programmes or works and applying the results of research as well as the appointment qualifications of a B level researcher or of the corresponding rank of H.E.I. professor.

5. The Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) may utilise the Hub to conclude either the programme contracts of article 12 par. 4 or par. 6(f) of Law 4412/2016 (A' 147) or memoranda of cooperation with the Research Centres and Institutes of article 13A of Law 4310/2014 (A' 258), for the purpose of implementing research and innovation programmes in the audiovisual and creative sector.

6. The General Secretariat for Research and Innovation of the Ministry of Development may sign memoranda of cooperation with the Company ""Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) regarding the role and function of the Hub within the framework of the National Research, Technological Development and Innovation Strategy of Law 4310/2014, as well as for the development of programmes, actions and research in the fields of technology and innovation in the audiovisual and creative sector.

#### **Article 44**

##### **Audiovisual Sector Extroversion Programme**

1. The Extroversion Programme for the Audiovisual Sector shall be approved by the BoD of the Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) after a relevant recommendation of the Managing Director each October, which will refer to the year following that of approval.

2. The Programme proposal shall include: (a) the extroversion and outreach actions planned by the Company and the educational actions targeting Company and audiovisual sector outreach; (b) the participation of the Company in festivals, workshops, meet-ups and other events both in Greece and abroad oriented towards development or artistic production which align with Greece's development goals; (c) the budget for each action included in the programme as well as the budget for ad hoc actions; (d) the planned programme contracts, agreements and collaborations with other public-

and private-sector bodies required to promote extroversion of Greece's audiovisual sector and attract associated investments; (e) the amounts the Company will provide to festivals, workshops and events related to the audiovisual sector to support their development, in accordance with the rules on State aid.

3. In the case of par. 2(e), the Company, in accordance with the above programme, shall grant subsidies for the support and development of festivals, organisations and other events according to specific criteria approved by the Company Board of Directors. Such amounts shall be granted on the basis of an agreement between the Company and the Body organising the festival or event, which shall specify the obligations of the two parties and the contributory benefits of each, in accordance with the rules on State aid.

4. The Board of Directors of the Company shall approve any ad hoc action or participation of the body in events in Greece or abroad upon a recommendation of the Managing Director.

5. The Company may grant its label to productions not sponsored by any of its financing tools as a sponsor, if so requested by the production company.

## **Article 45**

### **Audiovisual Production Facilitation Offices**

1. Audiovisual Production Facilitation Offices (hereinafter A.P.F. Offices) may be established in each region of Greece and in the Municipality of Athens. The primary mission of these Offices shall be the promotion of areas under their jurisdiction for the implementation and facilitation of investments in the audiovisual sector. The A.P.F. Offices may use the title Film Office with their title in English for the purposes of their international relations. The above Offices may alternatively be established at legal persons governed by public or private law in Greece's municipalities or regions.

2. The above Office in the Municipality of Athens shall serve the area under the administrative jurisdiction of the Municipality as well as the metropolitan area of the capital until such time as the corresponding office is established at the Region of Attica. Upon the establishment of an A.P.F. Office at the Region of Attica, issues of relations between the two (2) Offices shall be regulated by a special programme contract between the Municipality of Athens and the Region of Attica.

3. The A.P.F. Offices shall possess the following competences: (a) outreach and promotion of the areas under their territorial jurisdiction as locations for the implementation of investments in the audiovisual sector; (b) promotion and strengthening of support for audiovisual productions; (c) administrative support and facilitation for audiovisual productions; (d) organisation of education and training programmes focused on the audiovisual sector and its development in the areas under their territorial jurisdiction; (e) planning and implementation of programmes, actions and initiatives to attract and support domestic and foreign audiovisual productions at the local level, with the objective of promoting the cultural product and supporting the tourism development and promotion of the areas under their jurisdiction.

4. The A.P.F. Offices shall develop appropriate partnerships and coordinate the local public authorities and organisations within their territorial jurisdiction. They may conclude memoranda of cooperation with local professional, social and economic bodies to facilitate investments in the audiovisual sector, participate in companies or joint ventures or other legal persons operating in the field of audiovisual means and conclude programme contracts to implement actions or initiatives.

5. Competences belonging to the A.P.F. Offices may be delegated to private individuals in accordance with the provisions of Law 4412/2016 (A' 147), under terms established through programme contracts between local government organisations and the private individual, upon the unqualified opinion of the supervising Minister.

6. In the framework of its competences, the Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) shall act as the Coordinator of the A.P.F. Office network. (A.P.F. Office Network Coordinator).

## **SECTION H**

### **ENABLING, TRANSITIONAL AND REPEALED PROVISIONS**

#### **Article 88**

##### **Enabling provisions of Section B**

1. The term of the Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) can be extended beyond the fifty (50) years as defined in article 3 par. 5 by decision of the General Meeting.
2. The Managing Director of the Company may decide to transfer to heads of the Company certain of the competences described in article 10, informing the Board of Directors at the subsequent meeting, and may revoke these decisions in the same manner.
3. For the conclusion of work contracts under article 18 par. 4, a decision of Board of Directors of the Company shall determine the number of persons employed in each project implemented by the company, the duration of the contract, which cannot exceed the duration of the project in which they are employed, and their remuneration, with reference to the fact that the object of the contract shall cover the specialised support for the projects implemented by the Company in pursuit of its mission. The same decision shall also specify any necessary conditions as well as any details regarding the rights and obligations of the parties.
4. The Board of Directors of the Company shall issue a decision defining the criteria for the selection of work contracts under article 18 par. 4 depending on the support requirements for the projects it implements.
5. The Operating Regulations of the Company shall define the selection procedure and criteria for General Directors and Department Heads of the Company of article 19 par. 1.
6. The remuneration of the Department heads of article 19 shall be determined by joint decision of the supervising Minister and the Minister of National Economy and Finance.
7. The Operating Regulations of the Company referred to in article 21 shall be approved by decision of the Board of Directors following an opinion of the supervising Minister. The Regulation shall be published in the Government Gazette, in the Issue for Deeds of Public and Private Sector Bodies and posted on the company website.
8. A three-member committee comprised of employees shall be constituted by decision of the supervising Minister, tasked with conducting inventories and preparing inventory reports regarding the movable and immovable property of the merged entities, the archives and the rights over which the new Company of Part B shall obtain ownership, holding and possession. The above committees shall submit their reports through the BoD of the Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) to the supervising Minister.

#### **Article 89**

##### **Enabling provisions of Section C**

1. Calls for participation in the aid schemes under the CRGR Programme shall be issued by joint decisions of the Minister of Culture and the Minister of National Economy and Finance, after a recommendation by the Board of Directors of the Granting Authority. The calls shall also specify individual issues of implementation of the schemes, such as:
  - (a) the cultural criteria according to which investment projects will qualify for funding under the aid schemes, the elements of the physical scope, and the criteria for inclusion of strategic investment projects of article 35 par. 1,
  - (b) the eligible costs of the investment projects in detail and their percentages in relation to the overall budget of the project, in addition to the means of verifying and calculating them, especially in the case of production abroad,
  - (c) the conditions and criteria for acceptance of domestic and foreign invoices,
  - (d) the supporting documents that must be submitted together with the application for qualification for funding and the application for audit and certification of completion of the investment project,
  - (e) specific issues regarding the procedure and submission deadline for each type of application, such as applications for funding, amendment, audit, certification, appointment of auditor or audit firm, appeals,
  - (f) the terms and conditions as well as the specific procedures and supporting documents and data regarding amendments to a qualifying investment project, in addition to any other specific issue in this regard,

- (g) the applicable start and end dates of investment projects, where applicable,
- (h) the composition and terms of operation for the committees and administrative bodies provided herein,
- (i) the criteria for selection and exclusion of certified auditors and audit firms,
- (j) the necessary elements for the completeness and legality of the audit report and the criteria for full, partial or non-acceptance of the audit report submitted by the auditor or audit firm,
- (ja) the procedure and any vital issues relating to the sample checks, included conflict of interest rules,
- (jb) the determination of the information system used to implement the aid scheme,
- (jc) issues of specification of the definitions referred to in article 23,
- (jd) the terms and conditions for the submission of digital copies of the work to the Granting Authority, as well as its preservation and screening specifications,
- (je) the funding from all sources, whether national or EU, of the individual support activities of the body, and
- (jf) any other issue relating to the implementation of the Programme.

2. The allocations of the annual budget of the following year for each aid scheme under the CRGR Programme per category of audiovisual work shall be determined by joint decision of the Minister of National Economy and Finance and the Minister of Culture, issued on an annual basis by the end of December of the preceding year. The decision shall be issued after consultation with the professional associations representing the audiovisual sector.

3. The details regarding the function of the information system for the implementation of the aid schemes herein and the necessary interoperability with third-party systems as well as specific issues related to the protection of personal data shall be determined by decision of the Minister of Culture. Other programmes implemented by the Granting Authority may be included in the information system by the above or a separate decision.

4. A decision of the Board of Directors of the Granting Authority, issued in December of the previous year, shall specify the dates for submission of applications for qualification for funding under the aid schemes of the CRGR Programme, based on the annual plan.

5. The type of decisions relating to the implementation of the CRGR Programme shall be determined by decision of the Board of Directors of the Granting Authority.

6. A decision of the Granting Authority, issued in December of each year and posted to the DIAVGEIA website, shall specify at least thirty (30%) percent of annual certified investment projects for sample checking and give the relevant order.

7. The remuneration for the members of the committees referred to in article 39 shall be determined by joint decision of the Minister of National Economy and Finance and the Minister of Culture.

8. The remuneration for the monitoring officers of the investment projects referred to in article 39 par. 6 shall be determined by joint decision of the Minister of National Economy and Finance and the Minister of Culture.

9. The conditions and rules governing the operation of the Committees referred to in article 39 shall be determined by decision of the competent body of the Granting Authority.

## **Article 90**

### **Enabling provisions of Section D**

1. The procedure, conditions, technical specification and any other detail relating to the submission of copies of the audiovisual works to the National Digital Depository of Audiovisual Works of article 42, in addition to the terms and conditions for reproduction and use thereof if consent of the lawful right holders over each work has been provided and no risk is caused to the preservation and conservation of the material means, shall be determined by decision of the Minister of Culture.

2. Specific issues for the programme of extroversions of the audiovisual sector of article 44, such as the criteria for financing actions, the way of annual planning and approval of actions, as well as the standard agreements for the financing of festivals and events organised by public and private bodies, shall be determined by decision of the Board of Directors of the Hellenic Centre for Cinema, Audiovisual Media and Creation S.A., following a recommendation of the Managing Director.

3. Specific issues regarding the implementation of article 45, such as the administrative procedures conducted by the Audiovisual Production Facilitation Offices, the staffing of the Offices and any other matter regarding the implementation of the article, shall be further specified by joint decision of the Minister of National Economy and Finance and the Minister of Culture.

## **Article 93**

### **Transitional provisions of Section B**

1. Until the appointment of persons to the positions of President and Managing Director in accordance with Section A of Law 5062/2023 (A' 183), the General Meeting shall issue a decision appointing the provisional Board of Directors (BoD) of the Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece), which shall possess all the competences, rights and obligations of the BoD provided herein, subject to the provisions of article 10 of Law 5062/2023 regarding the President and the Managing Director. This decision may be freely revoked and amended at any time without giving rise to any right to compensation to the replaced BoD members. The Company "Hellenic Film and Audiovisual Center S.A.-Creative Greece" (H.F.A.C.-Creative Greece) shall obtain its legal personality upon entry in the General Commercial Registry (G.E.MI). Entry of the Statutes of the new Company in the G.E.MI. shall result in the abolishment of: a) the legal person governed by private law under the name "National Centre of Audiovisual Media and Communication S.A."; b) the legal person governed by private law under the name "Greek Film Centre", and the terms of the Boards of Directors of the abolished companies shall be terminated automatically and without any penalty for the State.

2. All the rights and obligations, as well as ownership and any other right in rem on all movable and immovable property of the abolished legal persons shall be transferred automatically, without the observance of any form, without consideration and free of any estate transfer taxes or fees or rights in favour of the State, Local Government Organisations or any other legal person to the Company under establishment, which shall be considered their general successor. For the purposes of the general succession, the registration of deeds in the land registries or their entry in the cadastral offices of Greece shall be free of taxes, fees or rights.

3. Approved scientific, educational or other programmes or other ongoing works that have been undertaken or in the implementation of which the abolished legal persons are participating shall be continued without interruption under the same terms by the Company until their scheduled end date. The Managing Director of the Company shall issue decisions to ensure continuity of these programmes by delegating duties to Company employees and regulating any other related issue.

4. The Company shall assume the role of beneficiary for any form of grant or funding from public, private, national international or European resources as well as the contractual and non-contractual obligations or rights possessed by the abolished legal persons.

5. Administrative procedures or services that are either ongoing or programmed to begin regarding the hiring or seconding of permanent staff or staff under a Private Law contract of Indefinite Duration to cover needs of the abolished legal persons shall be continued without any other procedure by the competent bodies and with the same allocated resources from the Company under establishment. Candidates who are selected through calls of the Independent Personnel Selection Office to fill posts at the abolished legal persons shall be appointed to vacant permanent posts of the Company corresponding to their qualifications.

6. The budgets of the abolished legal persons for fiscal year 2024 shall be implemented as approved by the Company. The General Directorates of Financial Services of the Ministries supervising the legal persons abolished herein shall continue to supervise the implementation of the 2024 budgets with regard to the competences they possessed before abolishment.

7. Pending court cases and proceedings in which the abolished legal entities are involved regardless of stage shall be continued without interruption by the Company.

8. Without prejudice to par. 9, until the entry into force of the new Operating Regulations of the Company and the appointment of personnel to the new permanent posts and units, the Company shall operate in accordance with the organisation of the services based on the Organisation and Operating Regulations of the abolished legal persons as in force. The personnel of the abolished legal entities, regardless of employment relationship, including the relationship provided in article 21 par. 3 of Law 4704/2020 (A' 133) shall be transferred



to the Company in the posts they held in accordance with the previous provisions and shall provide their services to the Company under the same terms as to the abolished legal entities.

9. Within thirty (30) days from the constitution of the BoD, any employees under a Private Law contract of Indefinite Duration seconded by way of derogation to the "National Centre of Audiovisual Media and Communication S.A." who wish to be transferred to the company shall make a relevant declaration, regardless of whether they occupy executive positions. The above transfers shall be made in accordance with the procedure of par. 12. Regarding any other employees seconded by way of derogation, regardless of employment relationship or staff regulations, the Board of Directors of the Company shall, according to service needs, either: (a) issue an act approving the continuation of their secondment until expiry; (b) make a recommendation to the supervising Minister to issue a decision ending their secondment. If not already renewed, the secondments of point (a) may be renewed once (1) in accordance with the provisions under which they were implemented by decision of the supervising Minister.

10. Upon entry into force of the new Operating Regulations of the Company, the personnel will occupy the vacant permanent posts of corresponding category, rank, branch and specialty for which they are qualified and their previous posts shall be abolished. In no permanent posts of corresponding category, rank, branch and specialty exist, the transferred personnel shall retain their former post, which shall be abolished if vacated in any way.

11. From the entry into force of the Operating Regulations of the Company: a) transferred employees and lawyers on paid retainer shall be appointed to the vacant posts provided in article 17 of the corresponding category, rank, branch and specialty for which they are qualified and shall be allocated to the appropriate bodies by decision of the Managing Director; b) the heads of bodies holding the rank of General Director shall be appointed or allocated by decision of the Managing Director, issued after a recommendation of the BoD, without observance of the procedures mandated by the provisions of Law 4972/2022 (A' 181). The term of the above heads shall last until the appointment of General Directors in accordance with the applicable provisions and may not exceed two (2) years; c) the heads of the other bodies shall be appointed or allocated by decision of the Managing Director, without observance of the procedures mandated by the provisions in force. The term of the above heads shall last until the appointment of new heads in accordance with the applicable provisions and in any event may not exceed two (2) years. The Head of the Legal Support Office shall be appointed in accordance with article 46 par. 2 of the Code on Lawyers (Law 4194/2013 (A' 208)).

12. Upon entry into force of the new Operating Regulations of the Company, article 31 of Law 4873/2021 (A' 248) regarding mobility of employees in newly established services of General Government bodies shall also apply to the Company. Secondments made under the above article shall be for a period of three (3) years, extendable by a further three (3) years. The obligation for prior intra-ministerial mobility under article 8 of Law 4440/2016 (A' 224) shall not apply to the above secondments.

13. The existing personnel and disciplinary councils of the abolished legal persons shall continue to operate until the entry into force of the Operating Regulation of the Company, having competence for the personnel of their respective legal person.

14. The Regulations for Funding Programmes for Film Projects and Works, and for the Promotion and Distribution of Theatrical Films of the abolished legal entity governed by private law under the name "Greek Film Centre" in force on the entry into force hereof shall remain in force and shall apply to the transferred directorates and departments of the above legal person until their amendment or replacement. The same shall apply for the Actions/Tenders of Priority Axis 4.6 of the Recovery and Resilience Facility, for the duration thereof. The Programme Regulations of the first subparagraph may be amended or replaced in the case that the film project and work remains underway and is funded in accordance with the distinctions of these programmes (short film; first film: script; first film: development; first film: production; basic programme: script; basic programme: development; basic programme: production; micro-budget; finished film; minority co-production) at the time of entry into force hereof.

## **Article 94**

### **Transitional provisions of Section C**

1. From the entry into force hereof and until 10 May 2024, the support programme for the production of audiovisual works in Greece shall continue to accept applications for qualification and applications for amendment of terms of qualification in accordance with Chapter D of Law 4487/2017 (A' 116) and without prejudice to the following paragraphs herein. From 10 May 2024 to 30 September 2024, no new applications for qualification may be submitted. The Cash Rebate Greece Programme as instituted under Section C hereof, shall accept applications for qualification of investment

projects per aid scheme with the issue of the ministerial decisions of article 89 par. 1, which may not in any case be issued after 1 October 2024.

2. Applications for amendment submitted in respect of investment projects which have submitted applications for qualification before 1 July 2023 and for which no decision has been issued or for which a decision has been issued after the deadline provided by Law 4487/2017 shall be evaluated in accordance with the terms and conditions in force at the time of submission of the initial application for qualification of the investment project.

3. Investment projects for which an application for qualification or amendment was submitted from 1 January 2022 to 10 May 2024 and which have been positively evaluated by the Société Anonyme National Centre of Audiovisual Media and Communication (EKOME) S.A., but for which the competent body of the supervising Ministry has not yet issued a positive decision, may submit an application for audit within six (6) months from the date of issuance of the decision qualifying the project for investment or the decision amending the terms without the obligation to submit an application for extension to EKOME S.A. due to the expiry of the six (6) month deadline from the end date of the investment project.

4. Investment projects for which a composite application for amendment was submitted from 1 June 2022 to 10 May 2024 and is pending and (a) does not increase in any way the overall budget and eligible costs of the investment project; (b) does not add any new subsidised public cost; (c) does not change the terms of the cultural criteria of the investment project; (d) reduces in any way the overall subsidised public costs approved by the decision qualifying the investment project, shall not require the issuance of a relevant decision and the requested amendments shall be treated as simple requests, provided they are included in the auditor's final report.

5. For investment projects which until the entry into force hereof have included changes or modifications that constitute simple amendments, these amendments shall be included in the auditor's final report without the obligation to adhere to the notification process.

6. For investment projects for which an application for qualification has been submitted beginning 1 January 2024, applications for appointment of an auditor may not be submitted before the end date of the investment project as declared in the application for qualification.

7. Investment projects for which an application for qualification or amendment has been submitted before the entry into force of Section C shall be evaluated in accordance with Law 4487/2017, and the relevant decision shall be issued by the competent administrative body of Section C.

8. The following shall apply for all investment projects belonging to activity code 62.01.21 until the entry into force hereof, and pending approval of the European Commission upon submission of a notification file to the competent EU services, for which projects an application for qualification has been submitted:

(a) the maximum aid amount shall not exceed the aid, taking into account other de minimis aid per single undertaking in any three (3) year period in, defined according to Council Regulation 2831/2023 for de minimis aid and article 2 of Regulation 2831/2023, which provides the definition of a single undertaking; (b) the applicant undertaking shall submit a solemn declaration signed by its legal representative regarding the total de minimis aid it has received in the subsidised year and the two (2) preceding calendar years.

9. Applications for audit and payment of aid shall continue to be submitted and evaluated in accordance with Chapter D of Law 4487/2017 (A' 116) until the issuance of the ministerial decisions of article 89 par. 1. The final indent of article 33 par. 3 shall also apply to all investment projects for which no certification or revocation decision has been issued on the publication hereof.

10. The procedures for the investment projects of pars 1 to 4, 6 and 9 shall be completed through the State Aid Information System.

## **Article 97**

### **Final provisions**

Article 16 of P.D. 40/2020 (A' 85) on the Independent Department of Communication and Audiovisual Works of the Ministry of Digital Governance is amended as follows: a) the phrase "and Audiovisual Works" is hereby deleted from the title; b) in the first indent ba) the phrase "and Audiovisual Works" is hereby deleted and bb) point d) is hereby abolished;

c) in the second indent, the phrase “and with the services of EKOME S.A.” is hereby deleted and article 16 reads as follows:

“Article 16  
Independent Department of Communication

The Independent Department of Communication shall possess the following competences: (a) the drafting and implementation of a communication plan for all policies and actions of the General Secretariat for dissemination of positive effects to the citizen body and society; (b) the planning of awareness-raising actions on all matters falling under the competences of the General Secretariat; (c) the organisation of thematic discussions with social bodies and representative on issues falling under the competence of the General Secretariat. In the exercise of its competences, the Department shall cooperate with all the services of the General Secretariat, the Communication and Information Office of the Ministry, as well as any public or private body related to the competences of the General Secretariat.”

## **Article 98**

### **Repealed provisions**

1. The following shall be repealed upon fulfilment of the requirements of article 93 par 1: a) articles 44 to 51 of Law 4339/2015 (A' 133) on the legal person governed by private law under the name “National Centre of Audiovisual Media and Communication S.A.”; b) articles 9 to 20 of Law 3905/2010 (A' 219) on the legal person governed by private law under the name “Greek Film Centre”; and c) any other general or specific provision that conflicts with the provisions of Part B hereof.

2. Upon the entry into force of Section C, without prejudice to article 94 par. 9, articles 19 to 38 of Law 4487/2017 (A' 116) shall be repealed.

3. The following shall be repealed upon fulfilment of the requirements of article 95 par. 1: a) article 19 of Law 2026/1992 (A' 43), on the establishment of the legal person governed by private law under the name “Hellenic Foundation for Culture”; b) Law 2524/1997 (A' 183), on the Hellenic Foundation for Culture; c) article 38 of Law 2162/1993 (A' 120), on secondments to the Hellenic Foundation for Culture; d) P.D. 199/1992 (A' 93), on the organisation and operation of the Hellenic Foundation for Culture; and e) any other general or specific provision that conflicts with the provisions of Section E hereof.

4. The following shall be repealed upon fulfilment of the requirements of article 96 par. 1: a) articles 1 to 11 of Law 2636/1998 (A' 198), on the establishment of the Société Anonyme “Hellenic Festival S.A.”; b) Decision no. 2911/4.8.2020 of the President of the Board of Directors of the company under the name “Hellenic Festival S.A.” regarding its Internal Operating Regulation (Deeds of Public and Private Sector Bodies 127); and c) any other general or specific provision that conflicts with the provisions of Section F hereof.

## **Section I**

### **ENTRY INTO FORCE**

## **Article 102**

### **Entry into force**

This text shall enter into force upon its publication in the Government Gazette, except if stated more specifically in individual provisions.

We hereby order publication of this Law in the Government Gazette and that it be enforced as a law of the State.

Athens, 27 April 2024  
The President of the Republic  
**KATERINA SAKELLAROPOULOU**