



Implementing the OECD Anti-Bribery Convention Phase 4 Two-Year Written Follow-Up Report: Greece

This Phase 4 Two-Year Written Follow-up report on Greece by the OECD Working Group on Bribery evaluates the implementation of the recommendations in the Phase 4 Evaluation report on Greece's implementation of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the 2021 Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions. It was adopted by the OECD Working Group on Bribery on 12 June 2024.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

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Summary and Conclusions

1. In June 2024, Greece presented its Phase 4 written follow-up report to the OECD Working Group on Bribery (Working Group). The report outlined Greece's efforts to implement the 49 recommendations and to address the follow-up issues identified during its [Phase 4 evaluation](#) in March 2022. In light of the information provided, the Working Group concludes that Greece has fully implemented 23 recommendations, partially implemented 15 recommendations, and not implemented 11 recommendations.

Summary of findings¹

2. The Working Group welcomes Greece's efforts to implement several Phase 4 recommendations. After reviewing a draft of this report, Greece has submitted two draft laws to Parliament that passed into law in record time. Regarding detection, Law 5095/2024 amended the Whistleblower Protection Law to include bribery offences under its material scope, extending its protections to whistleblowers reporting all forms of foreign bribery. On enforcement, Law 5090/2024 addresses longstanding issues regarding the foreign bribery offence. The aforementioned laws also amended the Code of Criminal Procedure to ensure that the new Economic Crimes Prosecutor possesses the authority to both investigate and prosecute foreign bribery cases. Therefore, potentially ensuring specialisation and avoiding delays and redundant efforts in handling foreign bribery cases. Greece has also taken several measures to raise awareness among prosecutors and investigative judges to ensure that foreign bribery investigations and prosecutions are not influenced by considerations forbidden under Article 5 of the Convention.

3. Greece has also taken significant steps towards reforming its corporate liability regime for bribery offences. Articles 134 and 135 Law 5090/2024 now establish criminal liability for legal persons involved in bribery. The new provisions alleviate Phase 4 concerns by ensuring that liability of legal persons is not restricted to cases where the natural person who perpetrated the offence is prosecuted or convicted. Successor liability is also now secured under article 134(5). Furthermore, enforcement actions against legal persons for foreign bribery are now under the competence of the new ECP, which guarantees independence, specialisation, and the availability of a vast range of investigative techniques. While acknowledging these positive developments, the Working Group regrets that Greece has not fully addressed concerns expressed in previous evaluation Phases. These include clarifying what amounts to adequate supervision and control to prevent foreign bribery. The Working Group strongly encourages Greece to seize this momentum and provide further clarity on these issues, thereby enhancing enforcement against legal persons involved in foreign bribery.

4. Despite significantly increasing fines against natural persons for the main foreign bribery offence, longstanding concerns over their effectiveness, proportionality, and dissuasiveness remain. Such

¹ The evaluation team for this Phase 4 two-year written follow-up evaluation of Greece was composed of lead examiners from **Korea** (Korea was represented by Mr. Sunghwan Jeon, Deputy Director, National Prosecutor, International Criminal Affairs Division, Ministry of Justice and Mr. Joo Jae Hyun, Prosecutor, Ministry of Justice) and **Lithuania** (Lithuania was represented by Mr. Martynas Jovaiša, Deputy Chief Prosecutor, Organised Crime and Corruption Investigation Department, Lithuanian Prosecutor General's Office and Mr. Simonas Grebelis, Deputy Head of the Activity Administration Department at the Special Investigation Service of the Republic of Lithuania) as well as members of the **OECD Anti-Corruption Division** (Vitor Geromel and Amel Cheikhi-Derradj, Legal Analysts).

concerns are aggravated by the absence of foreign bribery convictions against natural and legal persons, which makes impossible for the Working Group to assess whether sanctions are effective, proportionate, and dissuasive in practice. The Working Group remains seriously concerned about this lack of enforcement, while recognising that the benefits of the new changes to the legal framework will take time to be evident. Ongoing investigations and prosecutions have stalled since the adoption of the Phase 4 report. Furthermore, Phase 4 concerns regarding resources available for prosecutors and investigative judges remain. Since Phase 4, the status of foreign bribery enforcement as reported by Greece is the following:

- Of the five cases that were ongoing at the time of the adoption of the Phase 4 report, three have been terminated without charges [*Cypriot PEP case*, *Greek intermediary case*, and *Water and sewage consortium case*].
- One case has been terminated without charges due to the expiry of the limitations period. This case was affected by the downgrade of the foreign bribery offence from felony to misdemeanour in 2019 [*Greek intermediary case*].
- Two cases have shown little or no progress [*Highway construction case and Greek shipping companies case*]. The *Highway construction case* has been in the prosecution stage for over five years with barely any progress. The *Greek shipping companies case* has been stalled for over two years pending the translation of documents received through MLA requests.
- On a positive note, Greece has launched three new foreign bribery investigations since the adoption of the Phase 4 report. One has been terminated and the other two are at the preliminary examination stage.

5. The Working Group's summary and conclusions with respect to specific Phase 4 recommendations are presented below. They should be read in conjunction with the report prepared by Greece, annexed to the present document.

Recommendations for ensuring effective prevention and detection of foreign bribery:

- ◆ *Recommendation 1(a) – Partially implemented:* Greece has taken positive steps to improve the National Anti-Corruption Action Plan (NACAP) in relation to foreign bribery. In particular, through the 2022-2025 Action Plan, relevant laws have been adopted to strengthen the prevention and detection of corruption offences. Regarding the National Risk Assessment (NRA), the second assessment of the NRA for ML/TF risks is currently being carried out by the competent authorities. Greece reports that the latest draft expressly includes foreign bribery related ML/TF risks.
- ◆ *Recommendation 1(b) – Partially implemented:* Greece has taken some initiatives to raise awareness of the offence of foreign bribery among a wide range of public officials who could play a role in detecting and reporting foreign bribery. These initiatives include the development of an annual internal training programme addressing foreign bribery for National Transparency Authority (NTA) staff (including inspectors/investigators) and the organisation of training sessions for trainees at the Tax and Customs Academy of the Ministry of Finance on the OECD Convention and Greece's Phase 4 Report recommendations. However, it is unclear whether the role that public officials can play in detecting and reporting foreign bribery was addressed on these occasions. Greece indicates that the recent introduction of criminal liability of legal persons for bribery offences would require new training courses to the concerned officials. Furthermore, Greece reports that it has recently provided a general training session to judges on the new regime for liability of legal persons and a set of trainings is being organised by the NTA. The Working Group encourages Greece to provide regular training that

specifically addresses foreign bribery and the role that public officials can play in detecting and reporting this offence.

- ◆ *Recommendation 1(c) – Fully implemented:* Greece has taken relevant steps to analyse and address the failure of Greek embassies to report foreign bribery allegations circulated in foreign media. These steps include, notably, the integration of the Press Offices' abroad (renamed the Public Diplomacy Offices network – PDO) into the structures of the Ministry of Foreign Affairs. Greece has also made notable efforts to raise awareness among diplomatic staff of foreign bribery, including to staff posted in high-risk jurisdictions, and their role in detecting and reporting allegations of foreign bribery to the competent authorities. Furthermore, Greece has issued an updated Circular to diplomatic missions abroad to reiterate the importance of reporting foreign bribery allegations obtained from local media to the competent Greek authorities and to raise awareness of foreign bribery.
- ◆ *Recommendation 2(a) – Fully implemented:* Greece has amended Law 4990/2022 (Whistleblower Protection Law) to expressly cover bribery offences, including foreign bribery, in the material scope of the law. On 1 March 2024, after reviewing a draft of this report, Greece submitted a draft law to Parliament that included proposed amendments to several laws, including the Whistleblower Protection Law and the Code of Criminal Procedure (CCP). On 15 March 2024, this draft law has been enacted into Law 5095/2024, which amended the Whistleblower Protection Law to encompass bribery offences, including foreign bribery. The Working Group will assess in Phase 5 the Whistleblower Protection Law against the standards in the Anti-Bribery Recommendation XXII.
- ◆ *Recommendation 2(b) – Partially implemented:* The NTA has organised several discussions and workshops to raise awareness among public officials, private sector executives and representatives from a wide range of economic sectors on the Greek legal framework for whistleblowers, including on the available protections. The private sector, through the Hellenic Federation of Enterprises (SEV), has also contributed to the awareness raising efforts. However, Greece has just recently amended its Whistleblower Protection Law to cover whistleblowers who report all instances of foreign bribery. The Working Group, therefore, encourages Greece to continue to raise awareness of this law with emphasis on the protections awarded to whistleblowers who report allegations of foreign bribery among relevant stakeholders.
- ◆ *Recommendation 3(a) – Not implemented:* Greece has taken very limited steps to continue to develop and implement a strategy to detect cases of foreign bribery involving Greek individuals or companies. While the development of a guide for the detection and investigation of foreign bribery cases by the NTA and relevant national authorities could be a promising development, it has not yet been published. Greece has not reported any actions directed to the private sector. Greece reports that the recent introduction of criminal liability of legal persons for bribery offences would require a full overview of any existing corporate strategies.
- ◆ *Recommendation 3(b) – Partially implemented:* Greece reports some measures that could potentially ensure that laws relating to freedom of the press are fully applied in practice and that allegations of foreign bribery can be reported. Greece abolished article 362 of the Criminal Code on defamation, which applied to cases of dissemination of demonstrably true facts. Greece also reports the creation of a Task Force on the protection, safety, and empowerment of journalists and other media professionals, as a stakeholder hub with the participation of press associations, civil society organisations and university departments. However, some Phase 4 concerns remain, as indicate a number of reports by civil society.² The Working Group acknowledges Greece's efforts towards

² See for example, [Human Rights Watch: Greece Stuck at Bottom of EU on Press Freedom](#), [EuroNews: State surveillance and court cases: The lonely fight for press freedom of Greece's independent media](#), [Reporters Without Borders: Murdered, surveilled and sued: decisive action needed to protect journalists and salvage press freedom in Greece](#).

securing a safe environment for investigative journalism and encourages Greece to continue working to fully implement this recommendation.

- ◆ *Recommendation 4(a) – Partially implemented:* Greece has made some limited efforts to raise awareness and provide training to external auditors on foreign bribery. For instance, the NTA and the Association of Certified Fraud Examiners (ACFE) jointly organised two webinars that addressed foreign bribery, albeit tangentially. Furthermore, ELTE has approved the integration of a teaching module on the Convention and foreign bribery offence as part of the professional examinations for accountants and auditors, which could be a positive development when effectively implemented and operational. Greece reports that ELTE scheduled an additional seminar dedicated to money laundering and bribery and the relevant reporting obligations for external auditors for the first semester 2024 at the Training Institute for External Auditors.
- ◆ *Recommendation 4(b) – Partially implemented:* Greece has taken some steps to urgently clarify the obligations and process for external auditors to report suspicions of foreign bribery and raise the awareness of those reporting obligations among external auditors. Greece reports that ELTE published on its website and circulated via personal messages instructions for external auditors to report, without delay, suspicions of foreign bribery back to ELTE.³ The instructions, however, do not clarify how and through which channel this reporting should be done. During the preparatory meeting, Greece stated that auditors should actually report foreign bribery suspicions to the FIU. The Working Group encourages Greece to advance its efforts to clarify the obligation and process for external auditors to report suspicions of foreign bribery.

Recommendations for ensuring effective enforcement of the foreign bribery and related offences:

- ◆ *Recommendation 5(a) – Fully implemented:* Greece has amended the main foreign bribery offence to include the words “regardless of value” after “undue advantage”. This amendment alleviates Phases 3bis and 4 concerns that the foreign bribery offence would take into account factors such as the value of the advantage, perceptions of local custom, and the tolerance of local authorities in the country of the foreign public official.
- ◆ *Recommendation 5(b) – Fully implemented:* Greece has amended the definition of foreign public official to cover officials of all public international organisations regardless of whether their registered office is situated in Greece or whether Greece is a member country.
- ◆ *Recommendation 5(c) – Fully implemented and converted to follow-up:* Greece indicates that article 4 Law 5090/2024 amended article 8 CC so that the Greek laws may apply to any person exercising a public function or service for a foreign country. Therefore, the amended article 8 CC would exempt judicial authorities from the duty to ascertain the legal status of a foreign public official under their own legal system, thereby ensuring that the breach of duty by the foreign public official is construed autonomously. The Working Group will follow up as case law and practice develop whether the breach of duty of the foreign public official will be effectively construed autonomously without the need to resort to foreign law.

Recommendation 6(a) – Fully implemented and converted to follow-up: Greece has re-imposed fines in addition to imprisonment for misdemeanour foreign bribery. Law 5090/2024 amended article 236(1) CC to include a fine ranging from EUR 3 000 to 50 000 in addition to imprisonment. This fine, however, does not appear to be effective, proportionate, and dissuasive. The overall inadequacy of

³ Available (in Greek) at: <https://elte.org.gr/2024/02/12/004-2024-prolipisi-kai-katastoli-tis-nomimopoiisis-esodon-apo-egklimatikes-drastiriotes-kai-tis-chrimatodotisis-tis-tromokratias-xch-cht-dorodokia-dimosion-leitoirgon>

finances against natural persons for the main foreign bribery offence will be further discussed below under recommendation 6(b). The Working Group will continue to monitor whether sanctions against natural persons for misdemeanour foreign bribery are effective, proportionate, and dissuasive in foreign bribery cases during Phase 5.

- ◆ *Recommendation 6(b) – Fully implemented and converted to follow-up:* Greece has amended the Criminal Code to substantially increase the maximum fines applicable to natural persons for foreign bribery in all relevant offences. In addition to reintroducing fines as a sanction for misdemeanour foreign bribery (article 236(1) CC), fines for felony foreign bribery (article 236(2) CC) have now increased nearly sixfold, ranging from EUR 20 000 to EUR 200 000 (previously up to EUR 36 000). Fines for foreign bribery involving political officials (article 159A CC) have increased fivefold, ranging from EUR 100 000 to EUR 500 000. Furthermore, fines for bribery of judicial officials have increased twentyfold, ranging from EUR 100 000 to EUR 2 000 000. Despite these substantial increases, concerns remain regarding the effectiveness, proportionality, and dissuasiveness of fines for the main foreign bribery offences (article 236(1) and (2) CC). Foreign bribery cases often involve substantial payments in exchange for highly profitable business advantages. As a consequence of the amended Criminal Code, the Working Group considers that the sanctions would now consider both the amount of the bribe paid and the value of the profits or other benefits obtained. The Working Group will continue to monitor whether sanctions against natural persons are effective, proportionate, and dissuasive in foreign bribery cases during Phase 5.
- ◆ *Recommendation 6(c) – Fully implemented:* Greece has recently enacted Law 5090/2024, which introduces criminal liability of legal persons for bribery offences. Article 134(8) Law 5090/2024 expressly provides that liability of legal persons for bribery offences “shall be determined exclusively by this provision, without prejudice to the imposition by administrative authorities of penalties other than monetary.” Therefore, the provisions on monetary sanctions in the Anti-Money Laundering Law (AML Law) are not applicable for legal persons that committed bribery anymore. Article 134(1) Law 5090/2024 introduces new monetary sanctions against legal persons. Sanctions continue to range from EUR 50 000 to 10 000 000. However, sanctions can reach up to the double of the annual net profit of the legal person if this amount exceeds EUR 10 000 000. Therefore, the benefit of the bribe is no longer a parameter for the calculation of fines against legal persons for foreign bribery.
- ◆ *Recommendation 6(d) – Not implemented:* Greece has yet to conclude a foreign bribery case with sanctions. Only one company has been so far been sanctioned for domestic bribery under the former administrative liability regime and the main elements of the sanctioning decision have not been made public. As Greece has just introduced a criminal liability regime of legal persons for bribery offences, the Working Group encourages Greece to seize the momentum to ensure that important elements of resolved cases of bribery of foreign public officials and related offences be made public and accessible, in accordance with the Anti-Bribery Recommendation XV.iii.
- ◆ *Recommendation 6(e) – Not implemented:* Greece has yet to conclude a foreign bribery case with sanctions. For this reason, it is not possible to assess whether Greece maintains detailed statistics on sanctions imposed in foreign bribery cases.
- ◆ *Recommendation 7(a) – Partially implemented:* Greece has done little to draw the attention of prosecutors to the importance of routinely seeking confiscation against natural persons in foreign bribery cases. The reported training for judges and prosecutors held in May 2022 only covered confiscation and asset recovery in the EU practice, which is too restrictive to cover all instances of foreign bribery. Furthermore, Greece reports that general training on foreign bribery was offered in 2023 and 2024 by the National School of the Judiciary.
- ◆ *Recommendation 7(b) – Fully implemented and converted to follow-up:* Greece reports that with the introduction of criminal liability of legal persons, the confiscation provisions in the Criminal Code and Law 4557/2018 now also apply against legal persons. Therefore, Greek authorities can now arguably

confiscate the bribe and proceeds of bribery directly against legal persons and without prior conviction of a natural person. The Working Group will monitor in Phase 5 whether Greek authorities have effectively pursued confiscation against legal persons in foreign bribery cases.

- ◆ *Recommendation 7(c) – Not implemented:* Greece indicates that statistics on confiscation and freezing of assets are collected by the digital platform of the Judicial Statistics Bureau and cover cases from 2017-2023. The data collected on confiscation covers the estimated value of the seized asset and number of confiscation orders executed. However, there has been yet no actual data on confiscation in foreign bribery cases.
- ◆ *Recommendation 8(a) – Not implemented:* Greece has not taken steps to closely monitor the outcomes of the merger of the Public Prosecutor against Crimes of Corruption (PPACC) with the new Economic Crime Prosecutor (ECP) and ensure that it does not hinder the effective investigation of foreign bribery. Greece reports the results of measures that pre-date the Phase 4 report. There is no indication, however, that the results of such measures benefited foreign bribery investigations. In fact, data on foreign bribery enforcement actions provided by Greece for this follow-up report indicates otherwise. From the five investigations ongoing at the time of the Phase 4, three were terminated without charges and two have shown very little or no progress since the adoption of the Phase 4 report in March 2022.
- ◆ *Recommendation 8(b) – Not implemented:* The new ECP has not demonstrated greater proactivity in relation to foreign bribery investigations since the adoption of the Phase 4 report. Greece reports that the new ECP issued “general orders” to investigate suspicions of offences within its jurisdiction. However, Greece reports no concrete actions or examples of how the new ECP proactively investigates foreign bribery. The lack of proactive steps is further demonstrated by the data on enforcement actions. As mentioned above, from the five ongoing cases at the time of the Phase 4, three were terminated without charges and two have shown little or no progress. Of the three terminated investigations without charges, one was closed because the country of the public official concluded the investigations with no charges and another because the company under investigation had not participated in the procurement process, which, per se, does not eliminate the possibility of bribery. No information has been provided on the investigative steps, MLA requests, or any other actions Greek authorities may have taken before terminating these cases. The third case was terminated due to the expiry of the limitation period.
- ◆ *Recommendation 8(c) – Fully implemented:* Greece has amended the Code of Criminal Procedure (CCP) to specifically assign competence to the new ECP to both investigate and prosecute foreign bribery cases. Law 5095 amended article 35(4) CCP to allow prosecutors in the new ECP to initiate criminal proceedings, instead of assigning the case to local prosecutors. Furthermore, the adoption of Circular 4/2023 was a positive step. It expressly determines the prioritisation of foreign bribery cases and puts in place mechanisms to avoid duplication of efforts and delays.
- ◆ *Recommendation 8(d) – Fully implemented and converted to follow-up:* Greece has amended the Code of Criminal Procedure (CCP) in order to specifically assign competence for investigating foreign bribery offences to the new ECP. Law 5090 amended article 35(1) CCP to expressly include “major criminal offences committed against [...] foreign public authorities” under the investigative competences of the new ECP. The Working Group will follow up in Phase 5 whether this provision extends to the full range of foreign public officials under Article 1(4) of the Convention.
- ◆ *Recommendation 8(e) – Fully implemented:* Greece reports several measures to raise awareness among prosecutors and investigative judges to ensure that foreign bribery investigations and prosecutions are not influenced by considerations forbidden under Article 5 of the Convention. Greece has trained judges and prosecutors on new ethical standards and on the relevant Articles of the Convention. The Working Group acknowledges these efforts and encourages Greece to continue to

promote awareness raising activities and trainings on Article 5 of the Convention on a regular basis to prosecutors and investigative judges.

- ◆ *Recommendation 8(f) – Not implemented:* Greece reports that the Code of Conduct of the Members of the Government has been in the process of being updated for over a year now. The new version, that is about to be adopted, would include provisions regarding the obligation of members of the Government to abstain from any form of communication with prosecutors and investigative judges about specific cases. Greece adds that a Code of Conduct for Public Officials has been published in July 2022. While the adoption of the Code of Conduct for Public Officials is a positive development, the document does not expressly contain provisions calling on public officials to refrain from contacting prosecutors and investigative judges about specific cases. Greece does not report on any other training or awareness raising initiative about Article 5 of the Convention for public officials.
- ◆ *Recommendation 8(g) – Not implemented:* The adoption of Laws 4963/2022 and 5049/2023 and the subsequent Presidential Decree are positive developments. However, they have yet to translate into concrete benefits for investigative and prosecutorial authorities. Therefore, the concerns regarding resources to the bodies and investigative judges responsible for investigating and prosecuting foreign bribery persist. Data on foreign bribery enforcement actions indicates that in one of the ongoing cases prosecutors have been waiting for over two years for the translation of documents received through an MLA request.
- ◆ *Recommendation 8(h) – Partially implemented:* Seminars on general aspects of the Convention are efficient awareness raising tools. However, they do not equate to training programmes on foreign bribery investigations. Furthermore, Greece reports having organised such events for judges, prosecutors, and members of the Ministry of Foreign Affairs, which obviously does not investigate foreign bribery. There is no information on training provided to SDOE and NTA investigators as required by this recommendation. Greece further indicates that the introduction of criminal liability of legal persons for bribery offences would entail a new schedule of seminars and trainings. The Working Group encourages Greece to provide periodic training on foreign bribery investigations, including investigative techniques, international cooperation, and other essential elements for effective investigations to all law enforcement officials in charge of investigating foreign bribery.
- ◆ *Recommendation 8(i) – Fully implemented:* Greek law enforcement officials participated in three of the four WGB Informal Meetings of Law Enforcement Officials that have occurred since the adoption of the Phase 4 report in March 2022.
- ◆ *Recommendation 9(a) – Not implemented:* The Working Group regrets that Greece has taken no steps to maintain detailed statistics on MLA requests, including the offence underlying requests, time required for execution, and nature of assistance sought. This is a longstanding Working Group's concern, since Phase 3, that remains unaddressed by Greece.
- ◆ *Recommendation 9(b) – Fully implemented:* Greece reports that its law enforcement authorities regularly reach out to foreign counterparts through law enforcement networks and personal contacts. During the preparatory meeting, new-ECP prosecutors reported having recently contacted authorities from two countries in the context of a foreign bribery investigation .

Recommendations regarding liability of, and engagement with, legal persons:

- ◆ *Recommendation 10(a) – Fully implemented and converted to follow-up:* On 9 February 2024, after reviewing a draft of this report, Greek authorities submitted a draft legislation to Parliament with amendments to several provisions of the CC, CCP, and a new corporate liability regime for bribery offences, including foreign bribery. On 23 February 2024, Law 5090/2024 was enacted introducing criminal liability of legal persons in articles 134 and 135. The Working Group is encouraged by this

positive development and hopes this will result in stronger enforcement against legal persons. Law 5090/2024, however, failed to address some issues detected in previous evaluation Phases, as discussed below. The Working Group will conduct an in-depth analysis of the new corporate liability regime in Phase 5 to determine whether it complies with the standards in the Anti-Bribery Recommendation and if the concerns identified in Phase 4 have been resolved.

- ◆ *Recommendation 10(b) – Partially implemented:* Regarding items (i) and (ii), articles 134 and 135 Law 5090/2024 now regulate the criminal liability of legal persons for bribery offences. Therefore, general provisions in the CC on the involvement of third parties would apply, potentially ensuring that: (i) legal persons cannot avoid responsibility by using intermediaries, including related legal persons, and other third parties to commit foreign bribery; and (ii) liability of a legal person can be triggered where a person in a managerial position “directs or authorises” a lower level employee to commit foreign bribery. The Working Group will continue to follow up these issues in Phase 5 as case law and practice develop. Regarding item (v), article 134(5) Law 5090/2024 introduces successor liability for bribery offences in Greece. According to this provision: “A sanction imposed on a legal person or entity shall also be enforced against the legal person or entity that succeeds to the rights and obligations of the sentenced person as to its general or special legal successor, up to the value of the assets transferred to each of them.” The provision also states that the penalties referred in points (a) and (b) of article 134(1) “shall be enforced against the successors to the extent that certifications or professional rights of the sentenced person are transferred to them.” It is not clear, however, to what this part refers to, as article 134(1) has no parts (a) and (b). Finally, items (iii) and (iv) remain unaddressed. Regarding items (iii) and (iv), Greece has yet to ensure (i.e., through guidance to law enforcement authorities) that it is clear what amounts to adequate supervision, and control to prevent foreign bribery, as well as that the law does not require evidence of profit, and does not exclude indirect advantages, such as the advantage of a third party, when assessing the standard for liability in article 134(1) Law 5090/2024.
- ◆ *Recommendation 10(c) – Fully implemented:* Greece has amended article 45(1) AML Law to ensure that liability of legal persons is not restricted to cases where the natural person who perpetrated the offence is prosecuted or convicted. However, this provision appears to be now complementary to article 134 Law 5090/2024. Article 134(8) Law 5090/2024 expressly provides that liability of legal persons for bribery offences “shall be determined exclusively by this provision, without prejudice to the imposition by administrative authorities of penalties other than monetary.” In this respect, article 134(4) Law 5090/2024 expressly states that the liability of legal persons for bribery offences “shall be independent of civil, disciplinary or criminal liability of the natural persons referred to therein”. Additionally, article 135(1) Law 5090/2024 indicates that in the event of a criminal prosecution against the legal person, sanctions shall be imposed “irrespective of the conviction of a natural person” for the underlying acts. It adds that “[T]he same shall apply in cases where no prosecution has been brought due to the death of the perpetrator or where the prosecution against the natural person has been definitively terminated or declared inadmissible at the pre-trial stage.”
- ◆ *Recommendation 10(d) – Fully implemented and converted to follow-up:* Article 134(1) Law 5090/2024 covers bribery offences committed by natural persons for the benefit of or on behalf of a “legal person or entity”. Greek authorities affirm that this provision covers a broad range of entities. Additionally, article 134(6) Law 5090/2024 provides that Greek criminal courts have jurisdiction over legal persons that committed bribery offences even in the cases where the acts have been committed abroad “regardless of the nationality of the perpetrator, and even if the act is not punishable, with its specific characteristics, under the laws of the country in which it was committed” or without the requirement of a previous victim complaint for misdemeanour foreign bribery. Regarding jurisdiction over acts of intermediaries, including related legal persons and other third parties, the general rules in the CC on the involvement of third parties would apply. The Working Group will follow up as case law and practice develop whether Greek authorities have jurisdiction to proceed against a legal person and provide for an effective jurisdictional basis to commence such proceedings for foreign bribery, including where the

legal person uses intermediaries, including related legal persons and other third parties to bribe on its behalf abroad.

- ◆ *Recommendation 10(e) – Partially implemented:* Greece has amended its legislation to assign competence for foreign bribery proceedings against all legal persons to the same authority. Laws 5090/2024 and 5095/2024 introduced criminal liability of legal persons for bribery offences as well as amended article 35 CCP to ensure that the new ECP can both investigate and prosecute foreign bribery cases against legal persons. Despite these important legislative amendments, the recommendation also requires that the appropriate authority possesses the “necessary resources and powers to conduct such proceedings”. While the new ECP has the powers to conduct complex economic crime investigations, the lack of resources remains a concern. Please refer to recommendation 8(g) above.
- ◆ *Recommendation 10(f) – Fully implemented:* As mentioned above, the new ECP has now jurisdiction to investigate and prosecute legal persons for foreign bribery. The Phase 4 report indicates that Prosecutors at the new ECP are equipped with extensive powers for the investigation of crimes under their jurisdiction, including the use of special investigative techniques. Therefore, Greece has ensured the necessary range of investigative tools and proceedings against legal persons.
- ◆ *Recommendation 10(g) – Fully implemented:* With the adoption of criminal liability of legal persons for bribery offences, such investigations and prosecutions are now under the jurisdiction of prosecutors in the new ECP. The independence of prosecutors is guaranteed in articles 87-91 of the Greek Constitution. An additional guarantee was introduced in 2019 with the express exclusion of foreign bribery from article 29 CCP. Furthermore, as this report recognises, Greece has also taken several measures to raise awareness among prosecutors and investigative judges to ensure that foreign bribery investigations and prosecutions are not influenced by considerations forbidden under Article 5 of the Convention.
- ◆ *Recommendation 10(h) – Partially implemented:* Greece has taken very limited steps to increase the enforcement against legal persons involved in bribery. The Phase 4 report demonstrates that despite several high-profile cases in the last two decades, only one company had been sanctioned for domestic bribery under the former corporate liability regime. With the implementation of the criminal liability regime, the Working Group encourages Greece to use the momentum to proactively pursue proceedings against legal persons for foreign bribery.
- ◆ *Recommendation 11 – Partially implemented:* Greece has made little efforts to raise awareness of its corporate liability framework and promote the implementation of anti-corruption internal controls, ethics, and compliance programmes by the private sector, in particular SMEs that are concerned with international business transactions. Greek authorities have organised and participated in numerous events targeting the private sector. Nevertheless, very few of these events only tangentially addressed anti-bribery issues and the corporate liability regime. Greece indicates that new trainings and seminars should follow the recent introduction of criminal liability of legal persons. The Working Group encourages Greece to scale up its awareness-raising activities focusing on foreign bribery and the country’s corporate liability regime.

Recommendations regarding other measures affecting the implementation of the Convention:

- ◆ *Recommendation 12(a) – Not implemented:* Greece has taken no action to urgently raise awareness of foreign bribery as a predicate offence and provide additional guidance to reporting entities regarding the detection of foreign bribery, including through case studies and typologies. Greece reports that a

new European AML Regulation is expected to be put in place in the coming months. In this respect, current regulatory provisions will largely be replaced or revised accordingly.

- ◆ *Recommendation 12(b) – Fully implemented and converted to follow-up:* Greece reports that article 4 Law 4816/2021 addressed this concern by providing that the conviction for the money laundering offence is possible “when it is proven that the proceeds originated from a specific predicate offence [...] without requiring the documentation in every detail of all the factual elements or circumstances related to the criminal activity in question, including the identity of the perpetrator”. Therefore, this new provision has arguably overridden the Supreme Court decision that required proof beyond reasonable doubt of the predicate offence to obtain a conviction of money laundering. The Working Group will follow up in Phase 5 the enforcement of the money laundering offence predicate on foreign bribery as practice and case law develop.
- ◆ *Recommendation 12(c) – Not implemented:* Greece does not maintain detailed statistics on the categories of obliged entities that are filing suspicious transaction reports (STRs), nor on the underlying predicate offence, including foreign bribery. While allegations or cases of foreign bribery are given high priority by the FIU when collecting and analysing information from the media and open-source intelligence, the FIU does not generate and maintain data on the predicate offences reported in STRs, including foreign bribery.
- ◆ *Recommendation 13(a) – Fully implemented:* Article 135(7) Law 5090/2024 explicitly requires that competent Public Prosecutors report all convictions and sanctioning decisions against legal persons in bribery cases to the Independent Authority for Public Revenue (AADE). Furthermore, the Governor of the AADE has issued a Decision prioritizing audits based on such reports.
- ◆ *Recommendation 13(b) – Fully implemented:* Greece has trained tax auditors on relevant aspects of the Convention including by incorporating the “OECD Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors” into the tax authorities’ tax audit manual.
- ◆ *Recommendation 14 – Partially implemented:* The Working Group congratulates Greece for the adoption of the legislation establishing the Export Credit Greece (ECG), Greece’s export credit agency, and the adoption of measures that could implement some provisions of the 2019 Export Credit Recommendation. A more detailed analysis will be conducted in the context of the Phase 5 evaluation. The Working Group encourages Greece to promptly adopt the pending measures on awareness raising, screening and enhanced due diligence, and other general measures to deter bribery.
- ◆ *Recommendation 15(a) – Partially implemented:* Greece has taken limited measures to raise awareness of its corporate liability regime to all authorities involved in public procurement. Greece reports that Hellenic Single Public Procurement Authority has very recently issued guidance (on 7 June 2024) to procurement authorities on the new corporate liability regime and will conduct a related comprehensive awareness-raising campaign.
- ◆ *Recommendation 15(b) – Fully implemented and converted to follow-up:* Article 135(7) Law 5090/2024 explicitly requires that the competent Public Prosecutors report all convictions and sanctioning decisions against legal persons in bribery cases to the Hellenic Single Public Procurement Authority. Furthermore, Greece has very recently issued guidance (on 7 June 2024) to public procurement authorities requiring them to “in addition to the verification of the non-existence of an irrevocable criminal conviction against an economic operator [...] at the same time to check the (non) existence of a reason for exclusion against them, based on any administrative sanctions.”⁴ The Working Group will follow up if Greek public procurement authorities will actively check whether legal persons have been sanctioned for foreign bribery before granting public contracts and advantages.

⁴ Hellenic Single Public Procurement Authority, Circular 5868/7.6.2024

- ◆ *Recommendation 16 – Partially implemented:* While the reported Presidential Decrees introduced some relevant provisions to prevent and sanction bribery (e.g. the obligation for contractors to comply with the national law ratifying the OECD Convention, the suspension of humanitarian aid or development cooperation if a member of the board of directors of the implementing partner is subject to legal proceedings for bribery in the course of the project, or the removal of entities from the Special Register if a member of their board of directors is convicted of bribery), they only partially address the 2016 OECD Recommendation. For instance, the relevant Decrees do not contain any provisions on staff awareness and training, detection or reporting of foreign bribery.

Dissemination of the Phase 4 report⁵

6. Greece indicates that the National Transparency Authority (NTA) informed all the stakeholders involved in Greece’s Phase 4 evaluation about the publication of the Phase 4 report on 22 March 2023 and issued a press release. The Phase 4 report and the press release were uploaded on the websites of the NTA and Ministry of Justice. The translation of the report was concluded in May 2022 and was also uploaded on the websites of the NTA and Ministry of Justice. Moreover, the NTA held numerous bilateral meetings with all the relevant stakeholders and ministries in collaboration with the General Secretariat of Coordination to analyse the recommendations addressed to Greece and discuss possible courses of implementation. Additionally, the NTA presented the findings of the evaluation report to the Strategy Committee on Combating Money Laundering and Terrorist Financing and the National Coordinating Body for Audit and Accountability (ESOEL).

Conclusions of the Working Group on Bribery

7. Based on these findings, the Working Group concludes that of Greece’s 49 recommendations 23 have been fully implemented (recommendations 1(c), 2(a), 5(a), 5(b), 5(c), 6(a), 6(b), 6(c), 7(b), 8(c), 8(d), 8(e), 8(i), 10(a), 10(c), 10(d), 10(f), 10(g), 12(b), 13(a), 13(b), and 15(b)); 15 have been partially implemented (recommendations 1(a), 1(b), 2(b), 3(b), 4(a), 4(b), 7(a), 8(h), 10(b), 10(e), 10(h), 11, 14, 15(a), and 16); and 11 have not been implemented (recommendations 3(a), 6(d), 6(e), 7(c), 8(a), 8(b), 8(f), 8(g), 9(a), 9(b), 12(a), and 12(c)). The Working Group invites Greece to report back in writing within two years (i.e., March 2026) on outstanding recommendations 8(a), 8(b), 8(f), 8(g) and 10 (h), as well as on the status of foreign bribery enforcement. The Working Group will continue to monitor follow-up issues as case law and practice develop.

⁵ The [Phase 4 procedures](#), para. 50, provide that “the evaluated country should make best efforts to publicise and disseminate the report and translated documents, for example, by making a public announcement, organising a press event, and translating the full report into the national language. In particular, the evaluated country should share the report and translated documents with relevant stakeholders, particularly those involved in the evaluation”.

Annex A. Phase 4 Evaluation of Greece - Two-Year Written Follow-Up Report by Greece

Instructions

This document seeks to obtain information on the progress each participating country has made in implementing the recommendations of its Phase 4 evaluation report. Countries are asked to answer all recommendations as completely as possible. Further details concerning the written follow-up process is in the [Phase 4 Evaluation Procedure](#) (Section C.1 and Annexes 6 and 8) as updated in May 2023.

*Please submit completed answers to the Secretariat on or before **24 November 2023**.*

Name of country:	Greece
Date of approval of Phase 4 evaluation report:	10 March 2022
Date of information:	28 November 2023

PART I: RECOMMENDATIONS FOR ACTION

Regarding Part I, responses to the first question should reflect the current situation in your country, not any future or desired situation or a situation based on conditions that have not yet been met. For each recommendation, separate space has been allocated for describing future situations or policy intentions.

Recommendations for ensuring effective prevention and detection of foreign bribery

Text of recommendation 1(a):

1. Regarding detection of foreign bribery by public officials, the Working Group recommends that Greece:

(a) improve the NACAP in relation to foreign bribery and fully implement the NACAP and the NRA [2009 Recommendation III(i), and IX(ii); Annex I.A];

Action taken as of the date of the follow-up report to implement this recommendation:

National Anti-Corruption Action Plan (NACAP) 2022-2025:

The National Anti-Corruption Action Plan 2022-2025 includes a number of actions dealing with the general framework on combatting foreign bribery and especially with the detection and prevention of foreign bribery incidents. The actions are the following:

1.1.1 On strengthening the legislative and institutional framework for the recovery and management of assets deriving from criminal activities: The action has been completed with the adoption of Law 5042/2023 (GG A 88/10.04.2023) "Management of frozen, including seized and confiscated assets derived from criminal activities, (...), and other provisions". The law aims to enhance transparency and public revenue by establishing a common framework for the recovery and management of frozen and confiscated assets deriving from criminal activities, in order for it to be used in benefit of the public interest, social purposes or for the reparation of the victim. At the same time, the law seeks to enhance efficiency in the management of the above assets, in order to ensure their economic value, through the digitization of procedures related to the operation of the central register of frozen assets.

1.1.2 On the incorporation of the European Directive 2019/1153 on establishing rules to facilitate the use of financial and other information for the prevention, detection, investigation, or prosecution of certain criminal offences and abolition of the Council Decision 2000/642/JHA: The action has been completed with the adoption of Law 4920/2022 (GG A' 74/15.04.2022) which provides specifically for active and passive bribery under article 36.

1.1.6 On the legislative regulation for the establishment of an external reporting channel for the receipt and handling of reports of violations falling within the scope of Directive 2019/1937 (whistleblowers Directive): The action has been completed with the adoption of Law 4990/2022 (GG A' 210/11.11.2022) and specifically with article 11 under which the National Transparency Authority (NTA) is the external channel for receiving whistleblower reports.

1.2.5 On the issuance of a Circular on the cooperation of Greek Embassies with competent anti-corruption agencies abroad on information exchange, in response to the OECD recommendation - 3A- of the "Working Group on Foreign Bribery". The action has been completed with the issuance of two Circulars (see below Rec.1c).

1.3.9 On the simplification of the procedure concerning the handling of requests for Mutual Legal Assistance based on international treaties: The action is ongoing.

1.4.15 On the development of a digital application to support the operation of the NTA as a central external channel for the protection of whistleblowers: The action has been completed.

2.1.11 On the institutionalisation of a risk management system in Public Administration. The action has been completed with the adoption of Law 5013/2023 (GG A 12/19.01.2023) "Multi-level governance, risk management in the public sector and other provisions". The law introduces the risk

management system in the Greek public administration aiming to empower public entities to timely identify and handle the integrity risks that they are exposed to. In addition, the operation of a central repository of corruption risks in the public administration is foresighted as a means of strengthening corruption prevention at the level of the institutions, while contributing to the design of anti-corruption policies in policy areas and procedures that are identified as high risk for the emergence of corruption phenomena.

2.2.20 On the introduction of a regulatory framework and tools to address conflicts of interest in the public sector: The action is ongoing.

2.3.12 On the development of a Fraud and Corruption Cases Management framework: The action has been completed.

3.1.16 On the annual organisation of an information day on the OECD Convention on the Bribery of Foreign Public Servants, for the Ministry of Foreign Affairs officials: Up to now two webinars have been organized and the action is ongoing (see below Rec.1c).

According to the Q1 2023 NACAP progress report, 35 actions are completed and 78 are in progress out of 129 actions in total (activation rate 87.6%). Out of the remaining 16 actions which have the progress status “not started”, 10 out of them have been designed to begin in 2024. The time plans of 6 actions show minor deviations from initial planning due to bottlenecks in the tenders. No major implementation risks are identified.

National Risk Assessment (NRA):

The 2nd National Risk Assessment for ML/TF risks is currently being conducted. Threats and vulnerabilities are to be analyzed by 11 working groups which use the specialized methodological NRA modules of the World Bank covering foreign bribery, among predicate offences. The relevant public report will raise further awareness at the national level while obliged entities will be required to take it into account in the course of their ML/TF risk assessments. Additional actions in terms of raising awareness may be scheduled as part of NRA’s action plan.

If no action has been taken to implement recommendation 1(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 1(b):

1. Regarding detection of foreign bribery by public officials, the Working Group recommends that Greece:

(b) continue to raise awareness and provide regular training to public officials who could play a role in detecting and reporting foreign bribery about the offence and reporting obligation. [2009 Recommendation III(i), and IX(ii); Annex I.A];

Action taken as of the date of the follow-up report to implement this recommendation:

Awareness raising initiatives by the NTA:

Webinars on NTA’s audit work:

NTA employs more than 240 auditors and investigators, a significant amount of the audit workforce of the public administration. Within their duties, auditors investigate cases for several breaches, including bribery and foreign bribery. In 2023, the NTA organized a series of 16 webinars (head services and regional services) under the title “The contribution of NTA’s audit work in society” in order to promote and raise awareness among public officials regarding NTA’s investigative work and the benefits occurred for the society as a whole. A total of 8.243 public officials and private

sector executives who attended the online discussions through the ZOOM platform and the Authority's YouTube channel had the chance to learn about the multi-level work of NTA's auditors in fighting corruption and fraud, among others, the challenges in the performance of their duties through the presentation of the characteristics of specific cases, as well the opportunities that may arise through synergies with other services, bodies or control authorities. The list of webinars with their respective links are as follows:

- 16th Webinar: The contribution of NTA's audit work in society Larissa Regional Unit on 17.10.2023
- 15th Webinar: The contribution of NTA's audit work in society Patra Regional Unit on 10.10.2023
- 14th Webinar: The contribution of NTA's audit work in society Tripoli Regional Unit on 03.10.2023
- 13th Webinar: The contribution of NTA's audit work in society Serres Regional Unit on 26.09.2023
- 12th Webinar: The contribution of NTA's audit work in society Thessaloniki Regional Unit on 20.09.2023
- 11th Webinar: The contribution of NTA's audit work in society Local Government, Decentralised Administration & Migration Sector on 05.09.2023
- 10th Webinar: The contribution of NTA's audit work in society Rethymnon Regional Unit on 28.08.2023
- 9th Webinar: The contribution of NTA's audit work in society Health and Welfare on 05.07.2023
- 8th Webinar: The contribution of NTA's audit work in society Public Works and Transport on 28.06.2023
- 7th Webinar: The contribution of NTA's audit work in society Built Environment and Spatial Planning on 23.06.2023
- 6th Webinar: The contribution of NTA's audit work in society Economy and Development Sector on 16.06.2023
- 5th Webinar: The contribution of NTA's audit work in society Disciplinary Procedure Control on 09.06.2023
- 4th Webinar: The contribution of NTA's audit work in society Complaints Management and Monitoring of the Inspection and Audit Work on 31.05.2023
- 3rd Webinar: The contribution of NTA's audit work in society Education and Sports Directorate of Education, Research - Technology, Culture & Sports on 18.05.2023
- 2nd Webinar: The contribution of NTA's audit work in society Environment Energy and Communications on 12.05.2023
- 1st Webinar: The contribution of NTA's audit work in society Directorate of Social Security, Social Solidarity and Labour Relations on 03.05.2023

NTA's annual internal training program:

On an annual basis, the NTA implements an internal training program for its staff on various criminal offences (i.e., bribery, foreign bribery etc.). The training is specifically addressed to NTA's staff and focuses on specific provisions of the Criminal Code and the Code of Criminal Procedure as well as on recent developments, and mostly on criminal offences related to the exercise of the audit duties (for Inspectors) and of administrative duties (for inspectors and other officials). The training also includes practical examples and discussion of completed cases to familiarise the participants with the criminal offences' provisions and in general with various provisions of the Criminal Code and the Code of Criminal Procedure so as to ensure the legitimacy of their actions and enhance their integrity culture in general. The training program is provided by lawyers with expertise in the field of criminal law.

Training courses for the trainees of the Tax and Customs Academy of the Ministry of Finance:

On 30.5.2023 and 15.6.2023 NTA organized two training courses on "Introduction to the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, Recommendations to audit authorities" addressed to the trainees of the Tax and Customs Academy of the Ministry of Finance, consisting of a practical section based on the OECD Guidelines on Detection of Foreign Bribery and the OECD Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors. The training aimed to raise awareness regarding the OECD Anti-Bribery Convention and the 4th phase recommendations and were included in the five-day training program "Control by Internal Control Techniques For Customs Examiners" which was implemented by the Tax and Customs Academy of the Ministry of Finance, in two series. In order to promote further awareness on the topic, both the NTA and Tax and Customs Academy, as well as the internal audit unit of the Independent Authority for Public Revenues (AADE), are discussing the design of an asynchronous program to be uploaded on the Academy's e-learning website along with a multiple-choice quiz of questions as a training material for the course.

Other awareness raising initiatives:

Under its third operational pillar, the NTA regularly organizes various awareness raising initiatives that are addressed among others to public officials. On 27.09.2023, in collaboration with TEDxAthens, the NTA organized a conference on "Talking about Transparency Experientially" where distinguished speakers from the fields of sports, education and business through their own personal experiences presented various aspects of integrity and transparency in order to raise awareness among participants, including public officials, on issues such as incompatibilities in the public sector, bribery, conflict of interest, accountability, etc. (see <https://aead.gr/education/drasis-evesthitopoiisis/ead-tedxathens-milontas-viomatika-gia-th-diafaneia>). On 07.06.2023, a conference on "Conflict of Interest: Regulatory Framework & Practical Application in the Public & Private Sector" was co-organized by the NTA and the Association of Compliance Professionals of Greece (ACPC). The conference was attended by more than 300 public officials and private sector executives who were informed about the methodologies and tools for designing and implementing effective procedures and control mechanisms, in order to prevent conflict of interest situations. In addition, good practices and practical examples based on international standards were analysed, along with the regulatory framework while some indicative cases of conflict of interest in both the public and private sectors were presented (see <https://aead.gr/education/drasis-evesthitopoiisis/hmerida-ead-sekase-sygrousi-symferonton-kanonistiko-plaisio-kai-praktiki-efarmogi-yliko>).

On 10.11.2022, the NTA participated in the 5th Compliance Conference, the annual Compliance Conference organized by the Hellenic Association of Greek Lawyers in cooperation with the Law Library, under the auspices of the Hellenic Academy of Athens. The initiative is part of awareness-raising and communication activities in collaboration with both public and private sector entities, with the aim of gradually changing the mindset and norms of society to address fraud phenomena and reinforce a culture of zero tolerance towards corruption (see: <https://aead.gr/education/drasis-evesthitopoiisis/xairetismos-anaplirotrias-dioikith-ths-ead-sto-5th-compliance-conference>).

On 27.6.2022, the National Transparency Authority co-organized with the University of West Attica a workshop on "Internal Audit System and Integrity Advisor in Universities: Legal Framework, Data, Challenges, and Perspectives". The initiative aimed to inform the employees of the country's universities about the implementation of the regulatory framework set by Law 4795/2021 on the Internal Audit System and the Integrity Advisor in Public Administration.

Link https://www.youtube.com/watch?v=LYknlySi_Nk.

Raising Awareness in the Health Sector

The National Transparency Authority (NTA), in cooperation with the Ministry of Health, organized on 10.5.2023, a workshop on the role of the Internal Audit Unit on Good Governance at the Ministry of Health. The purpose of the workshop was to inform and raise awareness among both the heads and the executives of the Health Prefectures about the operation of the Internal Audit Unit and the

added value of internal audit in the good governance of the health prefectures and the hospitals supervised by them. During the workshop, the important role of internal audit as a tool for prevention and protection against corruption in health sector, was presented along with the implementation of the relevant legislative framework and issues related to the independence and impartiality of the Internal Audit function and the role of the Internal Auditors for the achievement of institution's objectives. Link: <https://aead.gr/press/press-releases/diorganwsi-hmeridas-ead-yp-ygieas-oeswterikos-elegxos-symaxos-tis-kalis-diakivernisis-twn-ype-kai-twn-nosokomeiwn>

Raising Awareness in the Local Government

On 10.03.2022, the NTA, the Ministry of Interior, the Central Union of Municipalities of Greece (KEDE) in cooperation with the National Centre for Public Administration and Local Government organised a webinar on: "Strengthening the governance system of local authorities" in order to inform and raise awareness among local government bodies (A' and B' levels) on the mechanisms, tools, and measures to strengthen accountability and internal control procedures for an effective operation and good governance of local authorities. Through the presentation of good practices, useful manuals, and codes, the participants were informed about the value that a coherent internal audit system adds to the local authorities, with an emphasis on the effective and efficient management of the financial resources of the local authorities. Link: <https://aead.gr/press/press-releases/hmerida-yfes-keede-ead-se-sinergasia-me-to-ekdda-me-thema-enisxiontas-to-sistema-diakivernisis-twn-ota>

NTA MoU Agreements:

During 2023, several MoUs have been signed between NTA and other Independent Authorities such as the Independent Authority for Public Revenues (AADE), the Hellenic Data Protection Authority, Independent Authority "Labour Inspectorate", the Institute on Education Policy, the Agency of Social Solidarity Welfare Benefits to strengthen their cooperation by exchanging knowhow and expertise in the fields of internal audit, integrity and transparency as well as to develop synergies and enhance integrity mechanisms and risks' related to corruption and fraud assessment system.

A series of MoUs have been signed by NTA, during 2022, to strengthen the Authority's cooperation with public universities and other agencies and entities in key areas of their operation. In particular, during 2022, NTA has signed MoUs with the University of the Aegean, the Aristotle University of Thessaloniki, the University of Western Macedonia, the University of Crete, the University of Macedonia and the University of Patras with a view to strengthening the development of academic research, teaching and knowledge dissemination on transparency, anti-fraud and anti-corruption, internal control systems, etc., as well as to enhancing their capacity on the implementation of integrity mechanisms/institutions (i.e. integrity advisors). For enhancing transparency through the development of integrity policies (prevention of conflict of interest etc.) and specialized codes of conduct as well as through awareness raising activities on regulatory compliance and internal control, MoUs have also been signed between the National Transparency Authority and the Hellenic Development Bank (HDB), Hellenic Public Electricity (DEI), Hellenic Agricultural Organization-DHMHTRA (ELGO DHMHTRA) and the Naval Reserve Fund (NAT). An MoU with the Hellenic Capital Market Commission (HCMC) has been also signed with focus on the training of the staff of the Hellenic Capital Market Commission in risk management methodology, internal control, and on the formulation of policies and actions for the prevention of corruption.

Awareness raising initiatives by the National Centre for Public Administration and Local Government:

Relevant to the OECD Anti-Bribery Convention modules are being developed and will be embedded in the coming months in training programs for new civil servants as well as managers in the public sector. The training programs will be offered by the competent body in Greece which is the National Centre for Public Administration and Local Government.

NTA in close cooperation with the National Centre for Public Administration and Local Government plans the introduction of a thematic section on the OECD Anti-bribery Convention in all the induction

courses of public officials as well as in the preparatory courses for Head of Units/Directorates, Internal Auditors and Integrity Advisors.

As for Integrity Advisors, an institution introduced by Law 4795/2021 (GG A 62/17.04.2021), the National Centre for Public Administration and Local Government has already completed nine (9) training cycles since July 2021 with 194 public officials having participated in the training for the certification of integrity advisors, out of which 159 have successfully completed the training and have been certified as integrity advisors. Integrity advisors provide advice to public officials on integrity issues, receive complaints for illegal or unethical behaviour and follow-up the investigation process of the complaint. Part of their training includes introduction into basic principles of criminal law and analysis of corruption-related offences.

If no action has been taken to implement recommendation 1(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 1(c):

1. Regarding detection of foreign bribery by public officials, the Working Group recommends that Greece:

(c) analyse why Greek embassies have failed to report foreign bribery allegations that had been circulated in the foreign media, take appropriate remedial action, and continue to raise the awareness of diplomatic staff of foreign bribery, and their role in detecting and reporting foreign bribery allegations to the competent authorities [2009 Recommendation III(i) and Annex I.A].

Action taken as of the date of the follow-up report to implement this recommendation:

The following initiatives aim to raise awareness of the diplomatic staff regarding foreign bribery as well as to enhance their role in detecting and reporting respective allegations:

Awareness raising seminars organized by the NTA:

In collaboration with the Ministry of Foreign Affairs and the National Centre for Public Administration and Local Government, the NTA has organized two seminars (in November 2022 and December 2023) on the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. The seminars which are offered to all personnel of the Ministry of Foreign Affairs, aiming primarily at those serving or are to be posted abroad, address key aspects of the OECD Bribery Convention as well as the content of the recommendations as reflected in the recent OECD evaluation report. Speakers include representatives of the Greek public administration and judicial authorities who analyze the application of the provisions of the Convention on Bribery of Foreign Public Officials in international business transactions, as well as executives of exporting companies who share their experiences in managing compliance risks and raise the importance of rigid anti-corruption national frameworks and transparent business interactions for the development of fair and just competition. The first webinar took place on 30.11.2022 and was attended by the personnel of the diplomatic authorities of Greece abroad as well as by the students of the Diplomatic Academy and the students of the Department of commercial attachés of the National School of Public Administration (see <https://aead.gr/education/drasis-evesthitopoiisis/webinar-foreign-bribery-yliko>). The webinar was live streamed on YouTube and is posted on the NTA's channel (see <https://youtu.be/-oPa5bhfbFE>). For 2023, the webinar will take place on 15.12.2023 and will focus on the Greek diplomatic authorities in East Asia countries. The seminar is scheduled to be carried out on an annual basis.

Public Diplomacy Offices:

In February 2021, the Press Offices' network abroad was integrated into the structures of the Ministry of Foreign Affairs-MoFA (renamed as Public Diplomacy Offices-PDO). These Offices, in charge of reporting local news and monitoring foreign media, are expected to highly contribute and assist Greek diplomatic missions abroad, by providing updated information concerning cases of various offences including foreign bribery.

MoFA Circulars:

In 2022, a Circular (No. 2273/2022) was issued, by the Secretary General of the Ministry of Foreign Affairs, according to which all personnel serving in Greek embassies or consulates abroad must submit directly to the Greek competent authorities any complaints for bribery or attempted bribery of foreign public officials in which Greek entrepreneurs or companies of Greek interests are allegedly involved. The same applies as to information they acquire from local media regarding cases of bribery or attempted bribery of foreign public officials. The Circular was addressed to all Greek diplomatic missions abroad, in order to raise awareness regarding cases of foreign bribery in their country of competence. An updated version of the Circular was issued in November 2023 by the Secretary General (No. 60088/06.11.2023), addressed to all Greek diplomatic missions abroad, repeating the need for direct transmission to the Greek competent authorities (NTA, Economic Crime Prosecutor) of complaints regarding foreign bribery and attempted foreign bribery. *The circular files are attached.*

If no action has been taken to implement recommendation 1(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 2(a):

2. Regarding whistleblower protection, the Working Group recommends that Greece, in the context of forthcoming reforms:

(a) urgently enact legislation that provides strong and effective protections from retaliation for whistleblowers in the public and private sectors who report suspected acts of foreign bribery [2009 Recommendation III(i) and (iv), and IX (iii); Phase 3bis recommendation 13(e)];

Action taken as of the date of the follow-up report to implement this recommendation:

As noted in the first-year report, Law 4990/2022 (GG A 210/11.11.2022) has transposed Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law into the national legal framework. Article 4 sets the material scope of the Law, which is the same with the one provided in article 2 of the Directive. The material scope of the Law is the same with the scope of the Directive.

In accordance with article 2 para. 1(b) of the Directive, article 4(b) of Law 4990/2022 provides that offences affecting the financial interests of the Union, as referred to in article 325 TFEU and as further specified in relevant Union measures, are also included in the offences for which protection shall be granted. Such offences include, among others, active and passive bribery which affect the financial interests of the Union. More specifically, Law 4689/2020, which transposes into the Greek legal framework Directive 1371/2017 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, provides explicitly in article 22 for active and passive bribery that affect the interests of the EU. As a result, persons who

report foreign bribery cases that affect the interests of the Union could benefit from the protection granted by Law 4990/2022.

In any case, article 47 of the Greek Code of Criminal Procedure awards the status of public interest witness to persons who make a substantial contribution to the detection and prosecution of all types of bribery offences (articles 159, 159A, 235, 236, 237 and 237A of the Criminal Code) by providing information to the prosecutorial authorities without being in any way involved in the acts in question and without seeking their own benefit, while it provides for the abstention from their criminal prosecution for crimes such as perjury, false statement, false testimony and breach of official secrecy under the Criminal Code.

As the country's external channel, the NTA may receive reports that are submitted in writing, orally or through an online platform by public officials or employees working in the private sector, while protecting their anonymity when reporting a violation (secure online communication channel and a management environment for the evaluation and investigation of reports). The online platform is fully operational since August 2023 (01.08.2023⁶).

If no action has been taken to implement recommendation 2(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 2(b):

2. Regarding whistleblower protection, the Working Group recommends that Greece, in the context of forthcoming reforms:

(b) raise awareness of the new law, once this is enacted, and the protections available to public and private sector employees [2009 Recommendation III(iv) and IX(iii)].

Action taken as of the date of the follow-up report to implement this recommendation:

NTA's awareness raising initiatives:

Within the framework of the 87th International Thessaloniki Exhibition, on 10.09.2023, the NTA organized a hybrid informative discussion entitled "Whistleblowing and Transparency" in order to raise awareness regarding the new legislative and regulatory framework and to support the launch of the whistleblowers' online platform (external reporting channel). The event included statements and presentations by public officials and private sector executives who have developed expertise in the field while it benefited from an interactive session with QAs. More than 200 public officials and private sector executives had the opportunity to learn more about whistleblowing and its contribution to the fight against corruption, NTA's role in the implementation of the legislative framework and the characteristics of the external reporting channel (see <https://aead.gr/education/drasis-evesthitopoiisis/87tif-hmerida-whistleblowing-diafaneia-yliko>).

The NTA, as the external channel of Greece, exploits every opportunity to raise awareness of whistleblower's protection. On 23.03.2023, it participated in an informative discussion organized by the Hellenic Federation of Enterprises (SEV) (<https://www.sev.org.gr/ekdiloseis/psifiaki-ekdilosi-nomos-4990-2022-gia-to-whistleblowing-i-axia-ton-diavlon-anaforas-gia-tis-epicheiriseis-kai-oi-prokliseis-symmorfosis/>) on the new legal framework of whistleblowers, while on 05.04.2023 it organized a workshop with private sector representatives from the banking, telecommunications, construction and energy sectors in order to share experiences, challenges and best practices regarding the protection of whistleblowers (*Attached the agenda of the event. Also available NTA's Social Media posts on*

⁶ NTA's Int. Governor's Decision no. 34688/10.08.2023.

06.04.2023). In addition, within the framework of NTA's presidency of the Network of Corruption Prevention Authorities (NCPA) of the Council of Europe, a webinar on "Designing and Implementing Effective Whistleblowers Protection Systems" was successfully held on 15.06.2022 where country representatives discussed their experiences at national and regional level on the protection of whistleblowers, as well as the challenges and opportunities related to the practical implementation of the regulatory framework (see <https://aead.gr/en/press-en/press-releases-en/2nd-webinar-of-the-ncpa-workplan-for-2022-on-whistleblowing>).

If no action has been taken to implement recommendation 2(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 3(a):

3. Regarding detection and reporting, the Working Group recommends that Greece
- (a) continue to develop and implement a strategy to detect cases of foreign bribery involving Greek individuals or companies [2009 Recommendation III(i) and Phase 3bis Recommendation 13(a)]

Action taken as of the date of the follow-up report to implement this recommendation:

NTA is in close cooperation with competent national authorities for the detection of foreign bribery, such as the Economic Crime Prosecutor, the General Secretariat for Financial and Economic Crime Unit (SDOE) and the Economic Police Service (EPS) of the Hellenic Police, in order to develop a guide on detecting and investigating cases of foreign bribery. The guide will offer a mapping of the mandate and competences of the detecting and investigating authorities as well as of the procedures followed as described by their legislative framework of operation. Furthermore, a listing of good practices and lessons learned will be included from their own operational experience but also from their international peers. Moreover, the guide will provide a selection of the latest legislative or policy initiatives that have been of exceptional importance for the impact of the authorities. Based on this material, the guide will conclude on a set of guidelines towards the effective and coordinated detection/investigation and handling of foreign bribery cases.

If no action has been taken to implement recommendation 3(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 3(b):

3. Regarding detection and reporting, the Working Group recommends that Greece
- (b) ensure that laws relating to freedom of the press are fully applied in practice and that allegations of foreign bribery can be reported [Convention Article 5 and Commentary 27; 2009 Recommendation III(i), Annex I.D.].

Action taken as of the date of the follow-up report to implement this recommendation:

Several actions have been completed:

A. Signing of a Memorandum of Cooperation between all relevant Ministries to ensure the protection of Journalists, consisting of representatives of the administration, representatives of Journalists' Associations and Universities.

B. Establishment and formation of a Coordination Task Force for Ensuring the Protection, Safety and Empowerment of Journalists and other Media Professionals.

In particular:

1. Memorandum of Understanding on Ensuring the Protection, Safety and Empowerment of Journalists and other Media Professionals⁷

2. Establishment of a Task Force on Ensuring the Protection, Safety and Empowerment of Journalists and other Media Professionals⁸

3. Appointment of a focal point for the Safety of Journalists to the Organization for Security and Co-operation in Europe (OSCE)

4. Appointment of National Focal point under the Council of Europe Campaign for the Safety of Journalists.

Task Force Accomplishments:

The Task Force has already carried out in Greece:

1. Discussions - presentations – interventions;

2. Synergies of Stakeholders;

3. Creation of an Observatory Safety for Journalist Index.

An initiative that emerged from the Task Force meetings is the idea of the subgroup involving representatives of University Institutions and concerns the creation of a research tool "Safety for Journalist index", which will operate as a reporting observatory to record events and incidents against journalists and other professionals in the field. The aim is to strengthen pluralism, identify and publicize violations against pluralism in information and record the main trends in the field of journalism and communication. In order to create an effective tool for providing information on the situation in the country, this observatory will operate not only with universities but also with the involvement of other bodies and journalists' associations. Its aim is to create parameters with specific indicators for the safety of journalists, such as the legal and organizational environment, prevention mechanisms, the behavior of state institutions, specific incidents of violence and to highlight specific problems in order to provide the State with the necessary information for immediate and targeted interventions. The basic prerequisite for the operation of such an observatory is that it must be governed by the rules of impartiality and transparency so that its credibility is not called into question. Once the form of the observatory has been finalized, concerted action will be taken to find financial instruments to support its independent operation. The observatory will initially operate as a pilot project in order to identify any weaknesses and make the necessary corrections.

4. Introduction of an Academic Course on the Safety of Journalists and Media Professionals in University Institutions

An action that was presented and started at the initiative of the subgroup in which the representatives of the university institutions participate during the meetings, concerns the creation and introduction of a separate common interdepartmental academic course, in the curriculum of the Journalism and Communication departments of the academic institutions of the country, which will focus on issues concerning the safety of Journalists. The inclusion of such a course in the curriculum with such a specific subject is an innovation in the field of education as there is nothing similar in Europe. A course with such content is a means of highlighting the problems and risks faced by Journalists. Students will be trained in critical issues related to the safety of journalists, including risk assessment, safety planning,

⁷ <https://media.gov.gr/ypografi-mnimoniou-synergias-me-protovoulia-tis-genikis-grammateias-epikoinonias-kai-enimerosis-7-6-72022/>

⁸ <https://media.gov.gr/ngee-task-force-gia-ti-diasfalisi-tis-prostasias-tis-asfaleias-kai-tis-enischysis-tis-thesis-ton-dimosiografon-kai-allon-epangelmaton-ton-meson-enimerosis/>

first aid and medical training, emotional trauma, ethical and legal considerations, cultural awareness, equipment and tools, communications and crisis management. The aim of the course is for students to have gained a full understanding of the risks and challenges faced by journalists and to be equipped with the necessary tools and knowledge to work safely and effectively even in the most demanding environments.

The course in question, which will be included as a common course in the curriculum of the three Schools of Journalism of the Greek University Institutions in the following academic semester, is deemed appropriate to be included at a later stage in the education/training programs of other bodies involved in security issues with the aim the expansion of the circle of trainees. As long as there is a suitable space for collaboration, professional journalists, as well as interested government officials, will be able to participate both as trainees and in the teaching of the course in question.

In addition, the course in question can be included in the body of courses for ERASMUS students. It will be sent to the European Commission to be used as a model for adoption by academic institutions abroad. Attached the module "Safety for Journalists" and the ICSJ presentation.

5. Special Seminars at the National School of Judiciary

Through the interventions of the Task Force as well as the synergies that were developed, our country ensured that special seminars are held at the National School of Judiciary regarding SLAPP lawsuits, with the aim of informing and training Judges.

Furthermore, regarding to the aggregated data collected at the national level on manifestly unfounded or abusive legal lawsuits to discourage public participation, they will be submitted to the Commission on an annual basis, starting in 2023. A statistical service (JustStat) exists now at the Ministry of Justice, which collects data from the Courts of the country and among other things, will record SLAPP cases.

6. Designing a course on the Safety of Journalists and Media Professionals in Police Academies

Training sessions are carried out for the personnel of the Hellenic Police, at basic and post-training level for all units of the Ministry, especially for issues related to public assemblies. In addition, and after the intervention of the Task Force regarding the issue of the safety of journalists, the representative of the Ministry of Citizen Protection assured the Task Force that the police are open to further cooperation with journalists in all areas that concern them as they are also open and in the possibility of including the course proposed by the Academic personnel on the safety of professionals in the media in the police training

Another initiative formed in the framework of the meetings of the Task Force and adopted is the inclusion of a course that will deal with the safety of journalists and other media professionals during the training of police officers in their schools or even in a seminar format through sessions, roundtables, conferences for the staff of the Hellenic Police with journalists as speakers.

Also, within the framework of the synergies that have been developed, a police representative participates in the seminars organized by the Journalists' Union of Athens Daily Newspapers (ESHEA) on the topic: "The safety of journalists in war zones and dangerous situations - earthquakes, fires, extreme weather events and protests".

7. Establishment of an International Training Centre for the Safety of Journalists and Media Professionals

One of the key issues addressed by the Task Force was the security of journalists and other media professionals and whether they are adequately prepared to deal with crises or threats either in their daily lives or even more so in war zones. Through the meetings of the Task Force and the activities of its relevant subgroup that addressed safety issues and highlighted needs and risks, significant shortcomings were identified in the training of journalists and media professionals to deal with such situations.

Following these findings, what was proposed was to launch an important initiative to train all media professionals by appropriate people and with the suitable infrastructure, which would be aimed not only at professionals within Greece but also abroad.

Following the successful operation of the "Safety for Journalists" School, which was held by the Peace Journalism Laboratory of the Department of Journalism and Media of the Aristotle University of Thessaloniki and was the incentive for further actions in this field, it was decided to establish the International Training Centre for the Safety of Journalists and Media Professionals, based in

Thessaloniki, which will become an international reference point for one of the most important contemporary challenges of the media sector, as well as a source of attraction for a large number of media professionals to be trained.

On the initiative of the Secretariat General for Communication and Media, a meeting was held on 20 January 2023 between the Secretariat General for Communication and Media, the Region of Central Macedonia, the Municipality of Thessaloniki, the Aristotle University of Thessaloniki, the Journalists' Union of Macedonia and Thrace, the Athenian - Macedonian News Agency, the public broadcaster of Thessaloniki (ERT3), and the Municipal Society for Information and Communication in the Media, where it was decided to establish an International Training Centre for the Safety of Journalists and Media Professionals, which will be under the scientific responsibility of the Peace Journalism Laboratory of the Department of Journalism and Media of the Aristotle University of Thessaloniki and will be based in Thessaloniki. For this purpose, a Memorandum of Cooperation (MoC) was drafted and signed by all parties on the 20th January 2023. In the aftermath of the signing of the Memorandum of Cooperation, the Secretariat General for Communication and Media sent an invitation to the Ministry of Foreign Affairs in order for it to participate in the said initiative by signing the Memorandum of the institutions for the establishment of the International Training Center.

The main objective of the Centre, according to the MoC, is to provide journalists and media professionals with specialized training and support, as well as research results. To this end, materials and tools from the academic community will be used to provide specialized training as well as to study issues related to the safety of journalists and other media professionals. These studies will be carried out not only in war zones or crisis areas, but also in everyday situations where there are threats to journalists and media professionals or where freedom of information is at stake.

Within the framework of the objectives and responsibilities of the partner bodies, the Centre will implement the following actions:

- a. Education: counselling, seminars, teaching. Training will be provided by the Aristotle University of Thessaloniki, in cooperation with a large network of partners and will use academic material for this purpose.
- b. Recording/Historical archive: Following an extensive study on journalism in war zones and on the safety of journalists and other media professionals in crisis situations, a record of such cases will be made in order to create a historical archive accessible to anyone interested. The first step of this action will only concern Greece, but there is a possibility to extend the research to other reference points at international level, through the wide network of partners.
- c. Academic Research: This includes academic research regarding the safety of journalists and other media professionals, the relationship of media to war and conflict, the production of publications, study guides and more.
- d. Advice for journalists, media professionals, media organizations on relevant issues.
- e. Material Assistance and Coordination on the procedures for the collection and dissemination of relevant material to be made available to journalists and media professionals when going to the field (war zones, crisis situations, etc.)
- f. Psychological support: Preparation, assessment, dealing with trauma and post-traumatic stress.

The establishment of the International Training Centre for the Safety of Journalists and Media Professionals aspires to become a good practice at an international level as it will bring together journalists' bodies and associations with the academic community and local government, municipal and regional, in an act of advocacy and promotion of journalistic work, but also in support of the media, an act that is a basic prerequisite for pluralism, and the fight against misinformation and fake news.

An advisory body has already been formed, in which the stakeholders that signed the Memorandum participate, in order to monitor the operational issues that arise.

The first session of training is already scheduled to take place from 8 to 11 May 2023, and until then, similar actions will be implemented through workshops, events, etc.

In the context of supporting this action, it is worth noting the provision of infrastructure (premises and offices) by the Municipality of Thessaloniki, which strongly supports the whole project, in order to host the headquarters of the International Centre.

The Ministry of Foreign Affairs, after being informed about the establishment and the actions of the Training Center, communicated the initiative at an international level, causing international interest in the project in question.

8. Collective employment Agreement on the working conditions of journalists that are employed in the public sector, legal entities under public law, local authorities and legal entities under private law

A Collective Employment Agreement on the working conditions of journalists that are employed in the public sector, legal entities under public law, local authorities and legal entities under private law has been signed and is in force from 1 January 2022 until 31 December 2023.

The Collective Employment Agreement, for the first time, includes provisions regarding journalistic missions at war zones or areas affected by natural disasters and humanitarian crises or in areas where pandemics are present and on-going. Under these provisions, the public media employing the appointed journalists are obliged to provide them with the necessary equipment for the safe realization of the mission, undertaking at the same time all the necessary preparatory measures for their security and insurance.

More specifically and according to the instructions of the International Journalists' Federation, the public media should provide for the following:

1. Equipment:

- Ballistic threat level IV or at least IIIA bulletproof vests with additional detachable plates with IV shield level (according to US NIJ standards).

- IIIA threat level helmet (according to US NIJ standards).

2. War zone insurance (IFJ Battleface covering injuries etc. on the field).

3. Adherence to risk assessment protocols and security policies which include:

(a) Personnel training on crisis management (e.g. need for evacuation, envoys' hostage cases),

(b) Ensuring that envoy journalists understand the dangers of being sent to a war zone, through filling in a relevant questionnaire approved by the organization's executives designated as responsible for risk assessment.

4. Security training in a hostile environment (with training for first aid on the battlefield) and retraining every 2 years, in collaboration with Journalists' Union of Athens Daily Newspapers (ESIEA).

It should also be mentioned that Greece's actions are in accordance with European Recommendations; Greece has submitted a report to European Union on March 2023 and a progress report on July 2023.

The Vice-President and Commissioner for Values and Transparency, Vera Jourova, visited the Secretariat General for Communication and Media on Friday, 30 September 2023, as part of her two-day visit to Greece. Ms. Jourová at her own request to meet with the Task Force, participated in a scheduled meeting with the "Task Force on Ensuring the Protection, Safety and Empowerment of Journalists and Other Media Professionals" in order to meet its members and learn more about its work.

As such a Group is the first to be created in an EU member state, she warmly welcomed the initiative.⁹

Attached an Extended Implementation Guide to selected topics under Prevention and Promotion Pillars of the Guidelines of Recommendation CM/Rec (2016)4 on the Protection of journalism and safety of journalists and other media actors with references to Greek good practices.

Freedom of Expression:

In what concerns freedom of expression, it should be noted that Greek Constitution in article 14 states:

1. "Everyone can express and disseminate orally, in writing and through the press his reflections respecting the laws of the State"

2. "The press is free. Censorship and any other measures are prohibited".

European Media Freedom Act:

Finally, Greece is actively participating in the consultations on the draft Regulation of the European

⁹ <https://www.amna.gr/home/article/679707/B-Giouroba-Elaba-desmeuseis-apo-tin-elliniki-kubernisi---Eimai-ikanopiimenei-kai-aisiodoxi-oti-tha-kanoume-kali-douleia-mazi>

Parliament and the Council on the establishment of a common framework for media services in the internal market (European Media Freedom Act).

If no action has been taken to implement recommendation 3(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 4(a):

4. Regarding detection of foreign bribery by accountants and auditors, the Working Group recommends that Greece:

(a) urgently proceed with raising awareness, and providing training to external auditors on the foreign bribery offence, including red flags and methods to detect foreign bribery [Convention Article 8; 2009 Recommendation III(i) and X.B(iii) and (v); Phase 3bis recommendation 10(c)];

Action taken as of the date of the follow-up report to implement this recommendation:

Training courses for the trainees of the Tax and Customs Academy of the Ministry of Finance:

On 30.5.2023 and 15.6.2023 NTA organized two training courses on "Introduction to the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, Recommendations to audit authorities" addressed to the trainees of the Tax and Customs Academy of the Ministry of Finance, consisting of a practical section based on the OECD Guidelines on Detection of Foreign Bribery and the OECD Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors. The training aimed to raise awareness regarding the OECD Anti-Bribery Convention and the 4th phase recommendations and were included in the five-day training program "Control by Internal Control Techniques For Customs Examiners" which was implemented by the Tax and Customs Academy of the Ministry of Finance, in two series. In order to promote further awareness on the topic, both the NTA and Tax and Customs Academy, as well as the internal audit unit of the Independent Authority for Public Revenues (AADE), are discussing the design of an asynchronous program to be uploaded on the Academy's e-learning website along with a multiple-choice quiz of questions as a training material for the course. Attached the program of the trainings.

Professional examinations by H.A.A.S.O.B.:

The Governing Board of the Hellenic Accounting and Auditing Standards Oversight Board (H.A.A.S.O.B.) has unanimously approved the integration of a teaching module on the OECD Convention and the offence of bribing foreign public officials in international business transactions as part of the professional examinations supervised by the H.A.A.S.O.B., with a consequent update of the Professional Examination Committee (E.E.). Moreover, the Governing Board of the H.A.A.S.O.B. has authorized the President of the Governing Board to communicate with the Institute of Certified Public Accountants of Greece (SOEL) to complete the procedure aiming to update the professional exams and enhance the continuous training of the chartered accountants. Furthermore, the Presidents of H.A.A.S.O.B. and SOEL have already agreed to include in their training modules the specialized course on the OECD Convention of Foreign Bribery.

Collaboration with the Association of Certified Fraud Examiners (ACFE) Greece

The Association of Certified Fraud Examiners (ACFE) Greece Institute's annual conference on "Managing the Business Risk of Fraud: There is a Way", took place on 13.09.2022 and was organized under the auspices of the National Transparency Authority (Attached the agenda of the conference). In addition, on 22.11.2023, NTA in cooperation with ACFE, organised a webinar on "Risk Management

in the private and public sector: A Holistic Approach” in the context of the celebration of International Fraud Awareness Week 2023, with the aim of raising awareness and activating public and private sector executives to combat fraud and corruption. During the webinar, risk management practices in the public sector and their linkage with sophisticated models already applied in the private sector at local and international level will be presented. <https://aead.gr/component/acym/archive/240-prosklisi-ead-acfe-greece-diadiktyaki-imerida-diaxeirisi-kindynon-ston-dimosio-idiotiko-tomea-mia-olistiki-proseggisi?userid=814-OGGm8QAKQGNXER&tmpl=component>

Economic Chamber of Greece (OEE):

The NTA has already discussed with the Economic Chamber of Greece (OEE) to include in their training programs a specialized course on the OECD Convention of Foreign Bribery.

If no action has been taken to implement recommendation 4(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 4(b):

4. Regarding detection of foreign bribery by accountants and auditors, the Working Group recommends that Greece:

(b) take steps to urgently clarify the obligations and process for external auditors to report suspicions of foreign bribery and raise the awareness of those reporting obligations among external auditors [Convention Article 8; 2009 Recommendation III(i) and X.B(iii) and (v); Phase 3bis recommendation 10(d)].

Action taken as of the date of the follow-up report to implement this recommendation:

With the introduction of Law 4449/2017 (GG A 7/24.01.2017) in the Greek legal framework and according to the provisions of specific laws, the external auditor or the audit firm must respect the professional secrecy for all information obtained during the audit of an entity. Professional secrecy should be lifted only in the cases and under the conditions expressly provided for by law in each case and always with prudence and respect for the profession of the external auditor. External auditors are required to inform the competent authorities of any breaches by the audited entity indicatively when:

1) they carry out statutory audits of the annual and consolidated financial statements of public interest entities or an undertaking with close links to the public interest entity for which they also carry out statutory audits (Articles 7 and 12 of Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC). Article 12 of the Regulation sets out when the external auditor, i.e. the statutory auditor or audit firm carrying out the statutory audit of a public interest entity, is required to inform the competent authorities supervising that public interest entity or the competent authority responsible for supervising the statutory auditor or audit firm of the existence of irregularities. Such notification shall be made by the statutory auditor or audit firm when it has become aware, during the statutory audit, of any matter concerning that public interest entity which may give rise to any of the following: (a) a material breach of the laws, regulations or administrative provisions which lay down, where appropriate, the conditions governing authorisation or which specifically govern pursuit of the activities of such public-interest entity (b) a material threat or doubt concerning the continuous functioning of the public-interest entity (c) a refusal to issue an audit opinion on the financial statements or the issuing of an adverse or qualified opinion. The information obligation described in Article 12 of the Regulation also applies when statutory auditors or audit firms become aware of such

irregularities while carrying out the statutory audit of an entity with close links to the public interest entity for which they are also carrying out a statutory audit.

2) they carry out an audit of an entity and they know or have serious indications or suspicions that money laundering or terrorist financing is being (or has been) committed (or attempted to be) committed. Under Art. 5(c) of Law 4557/2018 (GG A 139/30.07.2018) they are considered obliged entities and as such they must inform the FIU as per article 22.

Respective guidelines have been issued by the Hellenic Accounting and Auditing Standards Oversight Board (H.A.A.S.O.B.) Indicatively, in accordance with article 12 of Regulation 537/2014, Announcement 1/2019 informs about the external auditor's duty to directly refer to the competent authorities cases that constitute breach of laws or regulations. Audit firms and statutory auditors are thus required to have appropriate policies and procedures in place (see: https://elte.org.gr/wp-content/uploads/2021/03/anakoinosi_001_2019.pdf).

If no action has been taken to implement recommendation 4(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 5(a):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:

(a) clarify that its foreign bribery offence does not take into account factors such as the value of the advantage, perceptions of local custom, and the tolerance of local authorities in the country of the foreign public official [Convention Article 1(1) and Commentary 7; Phase 3bis recommendation 2(b)];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 24 which aims to amend article 235 para.1 of the Criminal Code on passive bribery as well as in article 25 which aims to amend article 236 para.1 of the Criminal Code on active bribery respectively. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023.

If no action has been taken to implement recommendation 5(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 5(b):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:
- (b) amend the definition of a foreign public official to ensure that it covers officials of all public international organisations [Convention Article 1(4)(a) and Commentary 17; Phase 3bis recommendation 2(c)];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 24 which aims to amend article 235 para. 5 of the Criminal Code on passive bribery and article 25 which aims to amend article 236 para. 4 of the Criminal Code on active bribery respectively. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023. Article 237 regarding bribery of judicial officials is also amended to include bribery of a judicial official seconded to the EU or international bodies without direct judicial functions.

If no action has been taken to implement recommendation 5(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 5(c):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:
- (c) take the necessary steps to ensure that the breach of duty of the foreign public official must be construed autonomously without the need to resort to foreign law [Convention Article 1(1) and Commentary 3].

Action taken as of the date of the follow-up report to implement this recommendation:

If no action has been taken to implement recommendation 5(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

No action is considered for the time being.

Text of recommendation 6(a):

6. Regarding sanctions, the Working Group recommends that Greece:
- (a) re-impose fines in addition to imprisonment for misdemeanour foreign bribery [Convention Article 3];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of

Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 25 which aims to amend article 236 para. 1 of the Criminal Code on active bribery. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023.

If no action has been taken to implement recommendation 6(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 6(b):

6. Regarding sanctions, the Working Group recommends that Greece:

(b) as a matter of urgency, substantially increase the maximum fines available against natural persons for foreign bribery in all relevant offences [Convention Article 3; Phase 3bis recommendation 5(a)];

Action taken as of the date of the follow-up report to implement this recommendation:

In all bribery offenses, the sanctioning framework has been tightened by adding the possibility of a cumulative principal financial penalty.

If no action has been taken to implement recommendation 6(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 6(c):

6. Regarding sanctions, the Working Group recommends that Greece:

(c) increase the capped monetary sanctions for legal persons in cases where the benefit cannot be determined to ensure that sanctions imposed are effective, proportionate or dissuasive [Convention Articles 2 and 3; Phase 3bis recommendation 5(c)];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 102 aiming to amend article 45 para. 1(a) and para. 2(a) of Law 4555/2018. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023.

If no action has been taken to implement recommendation 6(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

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Text of recommendation 6(d):

6. Regarding sanctions, the Working Group recommends that Greece:

(d) publish promptly, and in conformity with the applicable rules, as much information as possible about the sanctions imposed against legal persons, for example the underlying facts of the case, reasons for the choice of sanctions, the legal persons sanctioned (anonymised if necessary), and the actual sanctions imposed [Convention Articles 2, 3 and 5 and Commentary 27; 2009 Recommendation V and Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette (see below under Rec. 10).

If no action has been taken to implement recommendation 6(d), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 6(e):

6. Regarding sanctions, the Working Group recommends that Greece:

(e) maintain detailed statistics on sanctions imposed in foreign bribery cases [Convention Article 3, Phase 3bis Recommendation 8(ii)].

Action taken as of the date of the follow-up report to implement this recommendation:

Statistics on sanctions imposed in foreign bribery cases are collected by the digital platform of the Judicial Statistics Bureau and cover cases from 2017-2023. In particular, the Official of Judicial Statistics annual records sanctions that are imposing deprivation of liberty as well as monetary sanctions [Imprisonment (0-5 years), Incarceration (5-15 years), sanctions suspended, sanctions converted to community service, deprivation of liberty only, monetary sanction only, the execution of the sanction has been suspended, other sanctions combination of deprivation of liberty and monetary sanction, Imprisonment below 1 year, Imprisonment 1-2 years, Imprisonment below 1 year with probation, Imprisonment 1-2 years with probation, Imprisonment 2-5 years, Imprisonment 2-years with probation, Imprisonment over 5 years, Imprisonment over 5 years with probation, Other sanctions, Monetary sanction <36.000€, Monetary sanction between 36.000 and 50.000€ Monetary sanction between 50.000 and 250.000€, Monetary sanction > 250.000€].

The Judicial Statistics Bureau collects judicial statistics on a 3-monthly, 6-monthly and yearly basis through a digital platform that has been developed for this purpose. Certified user clerks of the courts and prosecutor's offices throughout the country register these statistics and the Judicial Statistics Bureau collects, processes them and provides them to the competent services always respecting the protection of personal data. *The statistics collected are those provided for by law, international conventions ratified by Greece or circulars of the Ministry of Justice or the Supreme Court.*

If no action has been taken to implement recommendation 6(e), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 7(a):

7. Regarding confiscation, the Working Group recommends that Greece:

(a) draw the attention of prosecutors, including through training or guidance, to the importance of routinely seeking confiscation against natural persons in foreign bribery cases [Convention Article 3(3) and Commentary 22];

Action taken as of the date of the follow-up report to implement this recommendation:

On 19-20.05.2022, the National School of the Judiciary organized a training on “Economic crimes: Asset recovery and Confiscation in the EU in practice: focus on the Regulation 2018/1805 of 14 November 2018 (CR/2022/06) on the mutual recognition of freezing orders and confiscation orders” with the goal to increase understanding and common approaches on financial investigations, confiscation and criminal assets recovery as well as to discuss the practical use of relevant legal instruments, exchange knowledge and facilitate cooperation between the judicial authorities of the Member States, international organizations and EU agencies. The training was addressed to judges and prosecutors and aimed at improving their knowledge and experience to trace, freeze, seize and re-use illicitly acquired assets through the use of EU legal instruments required to ensure effective procedures of confiscation and recovery of illegally acquired assets in the EU. Sharing of experiences and good practices regarding the implementation of financial investigations within EU, and cooperation with EUROPOL, EUROJUST and international networks as CARIN were at the core of the seminar (see <https://www.esdi.gr/en/ejtn-programmes/economic-crimes-asset-recovery-and-confiscation-in-the-eu-in-practice-focus-on-the-regulation-2018-1805-of-14-november-2018-cr-2022-06/>).

If no action has been taken to implement recommendation 7(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 7(b):

7. Regarding confiscation, the Working Group recommends that Greece:

(b) introduce legislation to enable confiscation of the bribe and proceeds of bribery, or monetary sanctions of comparable effect, directly against legal persons and without prior conviction of a natural person [Convention Article 3(3) and Commentary 22];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette (see below under Rec. 10).

If no action has been taken to implement recommendation 7(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such

measures or the reasons why no action will be taken:

Text of recommendation 7(c):

7. Regarding confiscation, the Working Group recommends that Greece:
- (c) maintain detailed statistics on confiscation in foreign bribery cases [Convention Article 3(3) and Commentary 22].

Action taken as of the date of the follow-up report to implement this recommendation:

See also 6e. Statistics on confiscation and freezing of assets are collected by the digital platform of the Judicial Statistics Bureau and cover cases from 2017-2023. Regarding confiscation data:

For OECD are collected: estimated value of the seized asset, number of confiscation orders executed. **In the context of money laundering are collected:** amounts confiscated (€), and **for confiscation among EU member states are collected:** number of applications for decisions to be enforced in another state, number of confiscation orders received by a Member State from other Member States which they were identified and executed and those whose recognition and execution were rejected, average required period of execution of decisions.

If no action has been taken to implement recommendation 7(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(a):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(a) closely monitor the outcomes of the merger of the PPACC with the new ECP and ensure that it does not hinder the effective investigation of foreign bribery [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

As noted in the first-year report, with Law 4745/2020 and in particularly article 53 thereof, the offices of Special Prosecutors (Prosecutor of Economic Crime and Prosecutor of Corruption Crimes) were abolished and a new Office of the Economic Prosecution was created. In essence, the provisions of the above law abolished the institution of the Prosecutor of Corruption Crimes, the powers and competences of which were transferred to the Prosecutors of Economic Crime. At the same time, important changes to the organizational structure of the Economic Crime Prosecutor's Office were introduced while arrangements were made in order to ensure a smooth transition to the new institution.

The above-mentioned changes had the following results:

- a) Unification of jurisdiction and expansion of local jurisdiction, which serve a more efficient and uniform investigation of economic and corruption crimes in the public sector, as well as avoidance of fragmentation of preliminary investigation. In that way, the following issues were addressed: i) overlapping issues regarding the prosecutorial material and fragmentation of responsibilities which undoubtedly were the results of the existence of two different prosecutorial offices with special duties; ii) heterogeneous regulation of local jurisdiction as under the previous framework the Prosecutor of

Economic Crime had jurisdiction in the entire territory, while the Prosecutor of Corruption Crimes had jurisdiction in the territory of the Appellate Court where he/she was placed.

b) Consolidation of experts who supported the work of Special Prosecutors for the completion of preliminary investigation and specifically the Department of Scientific Personnel that supported the work of Prosecutors of Economic Crime with expertise in financial and tax crimes and the Department of Experts that supported the work of Prosecutors of Corruption Crimes with expertise in corruption crimes.

c) Organizational change towards a more effective and solvent scheme given that the new regulatory framework provides for i) the monitoring and the coordination of the Prosecutor of Economic Crimes by the Head of the Office and not by the Deputy Prosecutor of the Supreme Court, avoiding phenomena of abusing the hierarchical relationship of the prosecutorial institution; ii) the decision by the Supreme Judicial Council regarding the selection of Prosecutors and Deputy Prosecutors of Economic Crime, offering sufficient guarantees of impartiality; iii) the inclusion of the new Office in the provisions of the internal rules of procedure of the Appellate Prosecutor's Office.

With article 101 of Law 4855/2021, Prosecutors of Economic Crime must complete the preliminary investigation within six months since the case file is received, unless the nature of the case requires to exceed this time limit. The PEC is responsible for deciding whether exceeding the above limit is justified. The provision for the time limit as well as the monitoring of potential unjustified delay secure the speeding up of the criminal proceedings in the investigation of the crimes concerned.

The new regulatory framework aimed with Law 4745/2020 to redesign the legislation and to substantially reorient the institution with the aim of optimizing the existing institutional framework and eliminating the pathologies of the previous regime, while with Law 4855/2021 to define the legally reasonable time for the completion of the preliminary investigation.

If no action has been taken to implement recommendation 8(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(b):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(b) ensure that the new ECP uses proactive steps in relation to foreign bribery investigations [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D; Phase 3bis recommendation 4(d)];

Action taken as of the date of the follow-up report to implement this recommendation:

In accordance with Recommendation 4 (d) of OECD Phase 3bis on the implementation and enforcement by Greece of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and related instruments, the Economic Crime Prosecutor conducts ex officio preliminary examinations to investigate the commission of crimes of corruption and economic crime on the sole suspicion of such crimes, without requiring, given the limited possibility of collecting evidence for the above crimes, that the "report, complaint or other information" under Article 37 of the CCP be specific and personalized. In this context, "general orders" have been issued to search for any offences that fall under the ECP's competence and that have been committed and are prosecuted ex officio, such as, but not limited to, an order to investigate all financing, in the entire domestic banking system, to print and electronic media enterprises of national scope - circulation, an order to investigate the implementation and legal payment of subsidies for investments based on the development laws, an order to investigate

all borrowers whose debts have been transferred into definitive arrears and have an overdue principal amount of more than 30.000.000 euros, an order to check all persons who have handled amounts of money exceeding 100.000 euros through all kinds of orders, transfers, electronic money channels and/or brokerage companies abroad, an order to investigate the potential commission of acts of tax evasion and money laundering by persons on lists of depositors in foreign banks, etc.

If no action has been taken to implement recommendation 8(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(c):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(c) ensure that the transfer of foreign bribery cases from the new ECP to the PPO does not result in delays to cases, lack of priority for foreign bribery prosecutions, and duplication of efforts [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D; Phase 3bis recommendation 4(a)];

Action taken as of the date of the follow-up report to implement this recommendation:

As mentioned in the first-year report, the Circular by the Supreme Court Prosecutor (4/2023 attached) determines that foreign bribery cases must be treated with priority. In particular, according to the Circular:

- The Prosecutor of Economic Crime has jurisdiction over cases of bribery of foreign public officials. This is not clear from the text of Article 35 of the CPC but is clear from a historical and telological interpretation and from the transfer of powers to it by the Prosecutor of Corruption Crimes.
- The Prosecutor of Economic Crime has concurrent jurisdiction with the local prosecutor, with the right of preference for the former in serious cases under his/her jurisdiction.
- The local prosecutor of the first instance, upon receiving a case of bribery of foreign public officials, is obliged to submit a report to the Economic Crime Department of the Athens Public Prosecutor's Office without delay.
- The Prosecutor of Economic Crime cannot initiate criminal prosecution, as it does not have such competence by law and because this would not be in accordance with the national framework.
- The Prosecutor of Economic Crime, when ordering the competent local public prosecutor, specifies the act and the mental requirements of each offence, as well as the important evidence, the victims and the accused, so that the public prosecutor, who is responsible for the criminal prosecution, can promptly bring the criminal prosecution without any delay.

The Circular specifically highlights that cases of bribery of foreign public officials in international business transactions should be investigated as a matter of priority.

If no action has been taken to implement recommendation 8(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(d):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(d) amend the Code of Criminal Procedure in order to specifically assign competence for investigating foreign bribery offences to the new ECP [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 45 which aims to amend article 35 para. 1 of the Code of Criminal Procedure. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023.

If no action has been taken to implement recommendation 8(d), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(e):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(e) raise awareness including through training by the National School of Judges on Article 5 of the Convention among prosecutors and investigative judges to ensure that foreign bribery investigations and prosecutions are not influenced by considerations of national economic interest, the potential effect upon relations with another State, or the identity of the natural or legal persons involved [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

Charter of Ethics for Judges and Prosecutors in Civil and Criminal Justice: The Charter of Ethics for Judges and Prosecutors of the Civil and Criminal Justice System (attached) was published in 2023 by the Supreme Court (<http://www.areiospagos.gr>, Charter is available in the first page, menu on the left). It is a single document setting out basic principles of judicial ethics and standards of conduct derived from them. These standards already exist as an element of the judicial and prosecutorial function and are intended to better shield the values that emerge from these principles, which ultimately converge in safeguarding the fundamental concept of the rule of law, both in its formal and substantive dimensions. At the same time, it offers a framework of guidelines for judges and prosecutors on ethical issues they face, so that they can demonstrate and promote a high level of judicial conduct, which is necessary for their effective response to the role assigned to them by the constitutional legislator, as well as for maintaining and strengthening society's confidence in the institution of justice. The Charter of Ethics contributes to a better understanding of the role of the judiciary and prosecutors in the criminal and civil justice system and the high standards of conduct that they must observe, as well as the specific nature of their duties and the limits arising from them. In addition, it focuses on highlighting the modern role of the judges and prosecutors in society and the need for their continuous and substantial training, on institutional communication with other state authorities, as well as with the media and citizens, on

the increasing introduction of new information and communication technologies in the judiciary, and on the growing demand for more complete information, respect and service to the parties. The Charter is not intended to describe "unacceptable" behaviour, nor does it provide an exhaustive list of 'ethical' behaviours. It sets out a framework of principles and standards and sets out good practice in order to support the judge and prosecutor, but at the same time to enable him or her, making him/her a shareholder of contemporary concerns. It is inspired by the major changes recorded in recent years in a number of soft law texts of international and European organisations, in particular the Council of Europe and its Commission for the Efficiency of Justice (CEPEJ).

In addition, "Judicial Ethics - Principles of Judicial Conduct - Communication - Issues of the Code of Lawyers", "Judicial Ethics and management of judicial communication" and "Judicial Ethics - Principles of Judicial Conduct – Issues of Court Organization (in particular disciplinary law and Court Administration) - Management of judicial communication in everyday life and through social media (presentation of judicial communication in the courtroom and through social media) presentation of court work and working methods to third parties - communication through media social media)" are mandatory courses that are included in the preparatory training of all judges of prosecutors' section, of administrative sector and of Civil – Criminal Justice and Magistrates respectively.

(see also https://www.esdi.gr/wp-content/uploads/2022/03/1o_stadio_eisagg28.pdf,

https://www.esdi.gr/wp-content/uploads/2022/03/1_stadio_28poleir.pdf

https://www.esdi.gr/wp-content/uploads/2022/03/1o_stadio_dioik28-1.pdf)

In collaboration with the National Transparency Authority, the National School of the Judiciary scheduled a webinar on 17.02.2023 on "Implementation Issues of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions," which addressed the relevant topic in order to train as many serving judges as possible.

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[/ce%b4%ce%b9%ce%ba%ce%b1%cf%83%cf%84%ce%b9%ce%ba%cf%8e%ce%bd-%ce%bb-4/](https://www.esdi.gr/%ce%b4%ce%b9%ce%ba%ce%b1%cf%83%cf%84%ce%b9%ce%ba%cf%8e%ce%bd-%ce%bb-4/)).

See also: <https://www.esdi.gr/wp-content/uploads/2023/02/programma-seminariou-14-2.pdf>

The Economic Crime Prosecutor participated in the above-mentioned seminar of the National School of the Judiciary by presenting "Issues of Implementation of the International Convention on Combating Bribery of Foreign Public Officials in International Business Transactions" and the program of the Fortieth International Symposium on Economic Crime on: "Foreign Bribery: the practical challenges and how sound information may help" held between 3-10.09.2023 at the University of Cambridge, UK.

If no action has been taken to implement recommendation 8(e), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(f):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(f) raise awareness including through guidelines on Article 5 of the Convention among relevant parts of the government to ensure that they refrain from contacting prosecutors and investigative judges about specific cases and that any actual or threatened action against them does not affect the effectiveness of foreign bribery investigations and prosecutions [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

As mentioned in the first-year report, the National Anti-Corruption Action Plan 2022-2025, as approved by the Council of Ministers and published in GG A 138/13.07.2022, provides among its actions the update of the Code of Conduct of the Members of the Government (action no 2.3.18) The updated document will include provisions regarding the obligation of members of the Government to abstain from any form of communication with prosecutors and investigative judges about specific cases including cases of foreign bribery. The National Transparency Authority is working closely with the competent Secretariat General Legal and Parliamentary Affairs as well as with Secretariat General for Coordination of the Presidency of the Greek Government towards the implementation of the action which is expected to be concluded in 2024.

Code of Conduct for Public Officials:

In July 2022, the National Transparency Authority, in close cooperation with the Ministry of Interior, issued the Code of Conduct for Public Officials, which contains fundamental values analysing the behavior expected of public sector employees while performing their duties. The Code addresses a number of issues, such as conflict of interest, harassment, intimidation, equal treatment, management and disclosure of information, and any possible abuse of power by senior members of the public administration, while taking into account contemporary academic literature, international standards, methodologies, and good practices that favor a system based on value-based rather than compliance-based rules. Relevant Links: <https://aead.gr/publications/manuals/kodikas-ithikis-epaggelmatikhsumperiforas-dhmosiou-tomea>, <https://aead.gr/education/draseis-evesthitopoiisis/synedeuxi-typou-ypes-ead-kodikas-hthikis-dy-proodos-ethnikou-systhmatos-akeraiothtas>

If no action has been taken to implement recommendation 8(f), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(g):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(g) ensure that the bodies and investigative judges responsible for investigating and prosecuting foreign bribery have sufficient human and technical resources, including translation services for MLA requests, to deal with foreign bribery cases effectively and in a timely matter [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D; Phase 3bis recommendation 4(a)];

Action taken as of the date of the follow-up report to implement this recommendation:

Translation services: According to Law 4963/2022, the assignment of the official translation of documents at the request of the judicial services and the central service of the Ministry of Justice shall be made from a list, which shall be drawn up by the Ministry of Justice and in which translators may register if they are already included in translators' register of Article 147 of Law 4781/2021 (GG A 31). The list shall be drawn up by decision of the competent body of the Ministry of Justice and shall be valid for one (1) calendar year. The list shall be drawn up following the issuance of a call for expressions of interest posted on the website of the Ministry of Justice, which shall specify the conditions under which the translation work is to be provided and, in particular, the fee, based on the category of documents to be translated in accordance with par. 1 of Article 148 of Law 4781/2021 and the urgency or otherwise of the translation, as well as the number of pages of translation up to which the translator appointed shall not be entitled to refuse to carry out the translation. A joint Ministerial Decision of the Ministers of Finance and Justice will specify the details regarding the registration of translators in the list, the process of the assignment, and their payment among others.

Judicial Police: Law 4963/2022 provides for the establishment, operation and organisation of the Judicial Police. With the gradual implementation of the above law, the work of judges and prosecutors is expected to be drastically enhanced by the exercise of responsibilities by the Judicial Police personnel, and, in particular, by the conduct of preliminary examination, preliminary inquiry and investigative acts by specialized personnel, directly linked to the prosecutorial and investigative authorities, with high legal training, experience and primarily the role of drafting technical reports. In this way, the validity and reliability of these reports is ensured, in view of the fact that in many cases the outcome of cases is determined, the execution of criminal decisions and the enforcement of court decisions is ensured, and the work of the Hellenic Police is relieved from the execution of summonses and court decisions. For the implementation of this law, the Presidential Decree 6/2023 (GG A 13/20.1.2023) has been issued, establishing a Judicial Police Directorate for the staffing of the Thessaloniki courthouse and the Central Service of the Ministry of Justice, specifying its responsibilities and the distribution of 750 positions (600 positions for the police sector and 150 for the civil sector). Apart from the translation services provided through the framework of Law 4963/2022, for the staffing of the civil sector of the Judicial Police, established by the Presidential Decree 6/2023 (GG A 13/20.1.2023), (among the positions of several curriculum), twenty (20) posts of Translators and Interpreters are also envisaged for the scientific assistance to judges and prosecutors for the translation of documents drawn up in a foreign language or the drafting of documents for foreign authorities in the relevant language, as well as for the translation of documents of foreign parties or defendants before the Greek judiciary into their language and interpretation in the context of criminal, civil or administrative proceedings, whenever deemed necessary by the judicial and prosecutorial authorities.

Finally, a Presidential Decree is expected to be issued, which will provide for the uniforms and equipment of the newly established Judicial Police.

Currently, there is an ongoing process for the staffing of the Judicial Police.

If no action has been taken to implement recommendation 8(g), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(h):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(h) provide training on foreign bribery investigations to the prosecutors and investigators at the new ECP, SDOE and NTA [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

In collaboration with the National Transparency Authority, the National School of the Judiciary scheduled a webinar on 17.12.2023 on "Implementation Issues of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions," which addressed the relevant topic in order to train as many serving judges as possible.

(<https://www.esdi.gr/%ce%b5%cf%80%ce%b9%ce%bc%ce%bf%cf%81%cf%86%cf%89%cf%84%ce%b9%ce%ba%cf%8c->

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[/ce%b4%ce%b9%ce%ba%ce%b1%cf%83%cf%84%ce%b9%ce%ba%cf%8e%ce%bd-%ce%bb-4/](https://www.esdi.gr/%ce%b4%ce%b9%ce%ba%ce%b1%cf%83%cf%84%ce%b9%ce%ba%cf%8e%ce%bd-%ce%bb-4/)).

See also: <https://www.esdi.gr/wp-content/uploads/2023/02/programma-seminariou-14-2.pdf>

In addition, collaboration with the Ministry of Foreign Affairs and the National Centre for Public Administration and Local Government, the NTA has organized two seminars (in November 2022 and December 2023) on the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (see Rec. 1c). A Court of Appeals judge, and an Economic Crime Deputy Prosecutor gave presentations on the practical aspects of the OECD Convention and on the criminal treatment of the offence of bribery of foreign public officials and highlighted the basic components of the offence, analysed the articles of the Convention with practical examples as well as the evaluation mechanism in order to familiarise the audience with the provisions and the way the Convention is implemented.

If no action has been taken to implement recommendation 8(h), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 8(i):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(i) take steps to ensure that Greek law enforcement officials attend the Working Group Informal Meetings of Law Enforcement Officials [Convention Articles 5 and 12, and Commentary 27; 2009 Recommendation XIV(iv)].

Action taken as of the date of the follow-up report to implement this recommendation:

Members of the Economic Crime Prosecutor Unit and Directorate General for Financial and Economic Crime Unit (SDOE) are participating in the Informal Meetings of Law Enforcement Officials and monitoring the work of the Network.

If no action has been taken to implement recommendation 8(i), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

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Text of recommendation 9(a):

9. Regarding international cooperation, the Working Group recommends the Greece:
- (a) proceed urgently with maintaining detailed statistics on MLA requests, including the offence underlying requests, time required for execution, and nature of assistance sought [Convention Article 9; 2009 Recommendations III (ix) and XIII; Phase 3bis recommendation 8(iv)];

Action taken as of the date of the follow-up report to implement this recommendation:

Statistics regarding mutual legal assistance requests are collected by the Judicial Statistics Bureau in tables sent by the competent services and their collection will be introduced in the immediate next period of time on the digital platform of the Bureau. The following information is collected regarding the MLA: Number of incoming MLA requests, number of outgoing MLA requests, total amounts related to incoming MLA requests, total amounts related to outgoing MLA requests, country which requested or provided MLA, year of the (incoming/outgoing) request.

In addition, on the website of the Ministry of Justice, judicial statistics concerning the civil procedure and the flow of incoming, disposed and pending cases are posted every 3 months. Every 6 months the corresponding statistics concerning the criminal procedure and in the following period the publication of statistics concerning disciplinary procedures with judges will begin.

If no action has been taken to implement recommendation 9(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 9(b):

9. Regarding international cooperation, the Working Group recommends the Greece:
- (b) use all available means to secure MLA, in particular through contact with foreign authorities via informal channels and the Working Group Informal Meetings of Law Enforcement Officials meetings [Convention Article 9; 2009 Recommendation XIII(i)(iii) and XIV(iv)].

Action taken as of the date of the follow-up report to implement this recommendation:

Our national judicial authorities as well as the Hellenic Ministry of Justice in its capacity as Central Authority are already using all available judicial, police and diplomatic formal and informal channels in order to collect evidence or intelligence in cross border criminal cases. Judges, Prosecutors and Central Authority officials participate in or supervise several public entities, bodies and networks, for example Eurojust, EJM-Criminal, Interpol and Europol, with the goal of furthering the judicial cooperation and facilitating the execution of MLA requests.

If no action has been taken to implement recommendation 9(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(a):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(a) urgently reform its legal framework and enact standalone legislation that establishes liability of legal persons for foreign bribery and related offences [Convention Articles 2; 2009 Recommendation Annex I.B, C, and D];

Action taken as of the date of the follow-up report to implement this recommendation:

As mentioned in the first-year report, the NTA proposed the establishment of a working group made of representatives from the Ministry of Finance, the Ministry of Justice, the NTA and legal academia will undertake the task to examine the current legislative framework and provide suggestions on effectively addressing the liability of legal persons in accordance with the broader legal framework. More specifically, the working group would examine national legal frameworks (ex. France and Germany) as well as international good practices, propose legislative interventions and amendments of the current provisions in order to re-design the framework regarding the liability of legal persons and comply with the OECD recommendations and the standards set by the OECD Convention on Foreign Bribery and relevant instruments. The proposal has been accepted while the establishment of the working group is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(b):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(b) as part of the reform to the liability of legal persons regime ensure (i) that legal persons cannot avoid responsibility by using intermediaries, including related legal persons, and other third parties to commit foreign bribery, (ii) that liability of a legal person can be triggered where a person in a managerial position “directs or authorises” a lower level employee to commit foreign bribery, (iii) it is clear what amounts to adequate supervision, and control to prevent foreign bribery, (iv) that the law does not require evidence of profit, and does not exclude indirect advantages, such as the advantage of a third party, and cases where the legal person benefited coincidentally, and (v) that legal persons cannot avoid liability or sanctions for foreign bribery, and related offences by restructuring, merging, being acquired, or otherwise altering their corporate identity [Convention Article 2; 2009 Recommendation Annex I.B; Phase 3bis recommendation 3(a)];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

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Text of recommendation 10(c):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(c) urgently reverse the recent amendment to article 45(1) AML Law and further clarify legislation and practice to ensure that liability of legal persons is not restricted to cases where the natural person who perpetrated the offence is prosecuted or convicted [Convention Articles 2 and 5; 2009 Recommendation Annex I.B; Phase 3bis recommendation 3(b)];

Action taken as of the date of the follow-up report to implement this recommendation:

A draft Law of the Ministry of Justice entitled "Interventions in the Criminal Code and the Code of Criminal Procedure for the acceleration and qualitative upgrading of the criminal trial - Modernization of the legislative framework for the prevention and combating of domestic violence" addresses the Recommendation in article 102 aiming to amend article 45 para. 1 of Law 4555/2018. The draft law has been submitted to the Council of Ministers, has successfully passed by the Central Legislative Committee (KENE) and is open for public consultation for a period of two weeks from 27.11.2023.

If no action has been taken to implement recommendation 10(c), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(d):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(d) clarify the circumstances under which Greek authorities will have jurisdiction to proceed against a legal person and provide for an effective jurisdictional basis to commence such proceedings for foreign bribery, including where the legal person uses intermediaries, including related legal persons and other third parties to bribe on its behalf abroad [Convention Article 2 and 4; 2009 Recommendation Annex I.B];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(d), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(e):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(e) urgently amend its legislation to assign competence for foreign bribery proceedings against all legal persons, whether obligated or non-obligated, to an appropriate authority with the necessary resources and powers to conduct such proceedings [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.B and D];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(e), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(f):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(f) ensure that the necessary range of investigative tools and powers becomes available in all investigations and proceedings against legal persons [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(f), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 10(g):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(g) implement safeguards to ensure that proceedings against legal persons for foreign bribery are not affected by the factors described in Article 5 of the Convention [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D];

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(g), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of

such measures or the reasons why no action will be taken:

Text of recommendation 10(h):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(h) (i) urgently draw to the attention of its authorities the importance of taking proceedings against legal persons for foreign bribery, including by strengthening training programmes on the topic; and (ii) proactively pursue proceedings against legal persons for foreign bribery and related offences [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D].

Action taken as of the date of the follow-up report to implement this recommendation:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

If no action has been taken to implement recommendation 10(h), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 11:

11. Regarding engagement with the private sector, the Working Group recommends that Greece continue to (i) take measures to raise awareness on the corporate liability framework among business associations and companies, and (ii) promote the development and implementation of anti-corruption internal controls, ethics and compliance programmes by the private sector, in particular SMEs that are concerned with international business transactions [2009 Recommendation III(i) and Annex II].

Action taken as of the date of the follow-up report to implement this recommendation:

Raising Awareness activities organized by NTA.

Awareness raising activities on Business Integrity:

On 07.06.2023, a conference on “Conflict of Interest: Regulatory Framework & Practical Application in the Public & Private Sector” was co-organized by the NTA and the Association of Compliance Professionals of Greece (ACPC). The conference was attended by more than 300 public officials and private sector executives who were informed about the methodologies and tools for designing and implementing effective procedures and control mechanisms, in order to prevent conflict of interest situations. In addition, good practices and practical examples based on international standards were analysed, along with the regulatory framework while some indicative cases of conflict of interest in both the public and private sectors were presented (see <https://aead.gr/education/drasis-evesthitopoiisis/hmerida-ead-sekase-sygrousi-symferonton-kanonistiko-plaisio-kai-praktiki-efarmogi-yliko>).

On the occasion of the International Anti-Corruption Day, the National Transparency Authority organised on 9 December 2022, the 2nd Integrity Forum, entitled “Integrity, Accountability and Transparency in Senior Government and Local Government”. The central message of the Forum was: “Integrity and Transparency: a Duty, not an Option”. The Integrity Forum is an initiative of NTA as part of its institutional role and the actions undertaken by the Authority to raise awareness and inform all public and private sector entities, as well as citizens, on issues of transparency, integrity and

accountability. The aim of the forum is to become a meeting point for conducting a meaningful, fruitful dialogue with all stakeholders, highlighting issues related to transparency and anti-corruption. During the Forum an award ceremony for the winners of the Students' Competition took place.

The 2nd Integrity Forum was organized as an occasion for a comprehensive information on public accountability and transparency issues in our country. The 1st thematic section presented the developments on Lobbying where representatives of the Parliament initiated a discussion on the recently adapted legislative framework (Law 4829/2021) while lobbying specialists contributed to the discussion by highlighting practical aspects and examples. The 2nd Thematic section presented a Survey of Public Opinion and Attitudes towards Corruption where the audience could interact on real time by expressing its opinion regarding the questions presented. Finally, at the third part of the Forum, three videos of ethical dilemmas were presented, describing incidents and situations of conflict of interest. These videos illustrated in a simple and understandable way the conflict-of-interest situation that a citizen, employee, supervisor, head of an institution or political persons may face, ultimately asking the question "What would you do?". The aim of the videos was to highlight the issues of integrity and transparency and how to deal properly with similar conflict of interest situations in terms of control and public accountability.

More can be found here: <https://aead.gr/education/drasis-evesthitopoiisis/2nd-if-forum> and <https://bit.ly/3JcyCnt>

On 10.11.2022, the NTA participated in the 5th Compliance Conference, the annual Compliance Conference organized by the Hellenic Association of Greek Lawyers in cooperation with the Law Library, under the auspices of the Hellenic Academy of Athens. The initiative is part of awareness-raising and communication activities in collaboration with both public and private sector entities, with the aim of gradually changing the mindset and norms of society to address fraud phenomena and reinforce a culture of zero tolerance towards corruption (see: <https://aead.gr/education/drasis-evesthitopoiisis/xaretismos-anaplirotrias-dioikith-ths-ead-sto-5th-compliance-conference>).

The Association of Certified Fraud Examiners (ACFE) Greece Institute's annual conference on "Managing the Business Risk of Fraud: There is a Way", took place on 13.09.2022 and was organized under the auspices of the National Transparency Authority (Attached the agenda of the conference). In addition, on 22.11.2023, NTA in cooperation with ACFE, organised a webinar on "Risk Management in the private and public sector: A Holistic Approach" in the context of the celebration of International Fraud Awareness Week 2023, with the aim of raising awareness and activating public and private sector executives to combat fraud and corruption. During the webinar, risk management practices in the public sector and their linkage with sophisticated models already applied in the private sector at local and international level will be presented. <https://aead.gr/component/acym/archive/240-prosklisi-ead-acfe-greece-diadiktyaki-imerida-diaxeirisi-kindynon-ston-dimosio-idiotiko-tomea-mia-olistiki-proseggisi?userid=814-OGGm8QAKQGNXER&tmpl=component>

On 08.03.2023 the National Transparency Authority organized a workshop on the occasion of Women's Day on the topic "Greece 2.0 and Women's Entrepreneurship: Challenges and Perspectives". Representatives of the Athens Chamber of Commerce and Industry and executives from the public and private sectors had the opportunity to attend an interesting exchange of views on the role of women in entrepreneurship, which is constantly expanding, given the development and funding opportunities provided for in the National Recovery and Resilience Plan "Greece 2.0." Link:<https://aead.gr/education/drasis-evesthitopoiisis/hmerrida-ead-ellada-2-0-ginaikeia-epixirimatikotita-prokliseis-kai-prooptikes-yliko>

On 01.03.2022, the NTA organized an online workshop on the topic "Mapping the Role of Audit Institutions in the Implementation of SDG 16" in order to inform and raise awareness among public

and private sector professionals, as well as society, regarding the Global Sustainable Development Goals (SDGs) and in particular SDG 16 “Peace, Justice, and Strong Institutions,” which is directly related to the role and mission of the Authority. The workshop attended more than 180 professionals from the public and private sectors, with the President of the Hellenic FIU and the head of the Financial Police Directorate, participating as keynote speakers.

Link to the agenda of the workshop https://aead.gr/images/imerides/2022/SDG16_1-3-22/SDG16_Program_compressed.pdf and <https://www.youtube.com/watch?v=eSxjp2nk4iE>.

In the context of its institutional role, the NTA has scheduled a webinar on “Business Integrity as a Factor of Growth” that took place at the Thessaloniki International Exhibition on 11.9.2021 (link available: <https://www.youtube.com/watch?v=BrwYxS3stB8>).

In 2021, NTA’s efforts to raise awareness in the private sector continued with an initiative to launch a series of webinars on business integrity that aim to address the fight against corruption in the private sector and raise awareness on the following topics:

- Fighting corruption as a pillar of corporate social responsibility (18.10.2021);
- Anti-Bribery compliance programs; from adoption to implementation and monitoring (15.12.2021);
- Beneficial owners and corporate transparency (09.02.2022);
- Lobbying activities: The Greek institutional framework (06.04.2022).

In designing these seminars, the NTA took into consideration the recent international and European developments in the fight against corruption, the country’s progress in establishing an effective framework, as well as the initiatives of the private sector to foster a culture against corrupt practices. The webinars aimed to demonstrate that the private sector can play a leading role in the fight against corruption through the adoption of measures and mechanisms aimed at ensuring transparency, integrity and accountability. The webinars were conducted in an interactive format, combining brief presentations with discussions on case studies as well as mentimeter questions that triggered further discussion between participants, among which highly ranked officers of private sector companies, academics, representatives of civil society organizations, chambers, and professional associations).

Raising Awareness in Sports

Within the framework of NTA’s presidency of the Network of Corruption Prevention Authorities (NCPA) of the Council of Europe, a webinar on “Tackling Corruption in Sport” was successfully held on 15.09.2022 where country representatives discussed their experiences at national level as well as the trends and challenges of the regulatory framework and share good practices on their raising awareness activities. (see <https://aead.gr/education/drasis-evesthitopoiisis/3-webinar-ncpa-me-thema-katapoliemisi-tis-diafthoras-ston-athlitismo>).

On 25.06.2021 the National Transparency Authority in cooperation with the General Secretariat of Sports organized an online webinar in order to raise awareness on the system “Chilon” and its application in sports federations as well as on the methodology regarding complaints management and the conduct of audits in sports bodies. The webinar attended more than 130 members of sports federations who had the opportunity to be informed about the evaluation system for sports federations, which is also linked to their funding. This evaluation is based on specific criteria and data as part of the central priority to objectively evaluate the Federations and utilize their procedures of their annual regular subsidies. Link to the webinar <https://www.youtube.com/watch?v=4CO3-rcQQDE>.

If no action has been taken to implement recommendation 11, please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 12(a):

12. Regarding money laundering, the Working Group recommends that Greece:

(a) urgently raise awareness of foreign bribery as a predicate offence, and provide additional guidance to reporting entities regarding the detection of foreign bribery, including through case studies and typologies [Convention Article 7; 2009 Recommendation III(i)];

Action taken as of the date of the follow-up report to implement this recommendation:

A new European AML Regulation is expected to be put in place in the coming months and a new European Authority-AMLA will be set up to oversee its consistent application and enhance cooperation among FIUs. The relevant framework will provide inter alia for the issuance of AMLA's Guidelines on the risk variables and risk factors to be taken into account by obliged entities when entering into business relationships or carrying out occasional transactions. In this respect, current regulatory provisions will largely be replaced/revised accordingly.

If no action has been taken to implement recommendation 12(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 12(b):

12. Regarding money laundering, the Working Group recommends that Greece:

(b) take the necessary measures, including policy guidance, to ensure that, in practice, a predicate offence does not need to be proven beyond reasonable doubt in order to prosecute and convict for money laundering [Convention Article 7; 2009 Recommendation III(i)];

Action taken as of the date of the follow-up report to implement this recommendation:

Greece has taken the necessary measures to ensure that a predicate offence does not need to be proven beyond a reasonable doubt in order to prosecute and convict for ML. Furthermore, prosecution and conviction for the predicate offence is not a prerequisite for a prosecution and conviction for ML offence. Moreover, the AML/CFT Law was amended so as to pursue ML prosecutions for the different types of ML. Specifically, following the transposition of Directive (EU) 2018/1673, the AML/CFT Law as amended further enhances the legal framework for stand-alone ML prosecutions. It provides that a conviction for the offences of ML is possible without it being necessary to establish all the factual elements or all circumstances relating to the previous criminal activity, including the identity of the perpetrator. Moreover, the AML/CFT Law provides that prosecution and conviction for the criminal activity from which the property was derived is not a prerequisite for a prosecution and conviction for ML offence.

The National School of the Judiciary has included as a basic course ML in the Programme of Studies for Prosecutors in order to train Prosecutors efficiently to face challenges in this field as well as for Judges. Moreover, the National School of Judges provides a cycle of seminars for the continuous training and education of Judges and Prosecutors.

If no action has been taken to implement recommendation 12(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

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Text of recommendation 12(c):

12. Regarding money laundering, the Working Group recommends that Greece:

(c) maintain statistics on STRs received to allow the Hellenic FIU to analyse the obliged entities that are reporting STRs, and also the underlying predicate offence, including foreign bribery [Convention Article 7; 2009 Recommendation III(i)].

Action taken as of the date of the follow-up report to implement this recommendation:

The STRs submission procedure takes place according to the provisions of art. 22 in combination with art. 38 of Law 4557/2018 on Prevention and suppression of money laundering and terrorist financing (incorporation of Directive 2015/849/EU) and other provisions (GG A'139/30.07.2018), as in force. This procedure is fully in line with the International and European standards, according to which the STRs submitted by the obliged entities/persons are not generated by suspicions on specific predicate offence but on the grounds of suspicions on criminal activity or terrorist financing. The above-mentioned obliged entities/persons follow the typologies circulated by the competent Supervisory Authorities. More specifically (art. 22, Law 4557/2018):

“1. The obliged persons and the employees thereof, including managers, are required to:

a) promptly informing the FIU, on their own initiative, where they know, suspect or have reasonable grounds to suspect that funds, regardless of the amount involved, are the proceeds of criminal activity or are related to terrorist financing. All suspicious transactions, including attempted transactions, shall be reported,

b) promptly providing the FIU, the competent authority and other public authorities entrusted with duties for suppressing money laundering and terrorist financing, at their request, with all necessary information, in accordance with the procedures under the provisions in force.”

The Hellenic FIU maintains statistics on STRs received by the obliged entities. What is more, the Hellenic FIU organises, on a yearly basis, meetings with the obliged entities/persons, with the aim to communicate its feedback on the quality of the STRs and to discuss its strategy. Furthermore, those meetings promote the exchange of know-how on new trends and methods and the coordination of the joint efforts of the Hellenic FIU and the obliged entities/persons.

The staff of the Hellenic FIU monitors, on a daily basis, OSINT and adverse media, in order to identify potential ML/TF cases. The staff of the operational departments of the Hellenic FIU is fully aware that foreign bribery cases are of paramount importance and when it is suspected that a specific offence has been committed, the relevant information is qualified as high priority and analysed as a matter of urgency. If the suspicion is verified, adequate actions will then follow, according to what is provided for by the Hellenic legislation.

Finally, the Hellenic FIU currently is in the course of upgrading its IT system, which will promote the production of every type of statistics, by combining various data and by using BI instruments. The relevant project will be completed by early January 2024.

If no action has been taken to implement recommendation 12I, please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 13(a):

13. Regarding taxation, the Working Group recommends that Greece:

(a) ensure that when natural or legal persons are convicted or sanctioned for foreign bribery they proactively enforce the non-tax deductibility of bribe payments, including by ensuring the prosecuting or sanctioning authorities systematically share information with AADE in relation to foreign bribery convictions or sanctions, and AADE systematically re-examine tax returns of natural or legal persons convicted or sanctioned for foreign bribery for the relevant years to verify whether bribes have been deducted [2009 Recommendation III(iii) and VIII(i)];

Action taken as of the date of the follow-up report to implement this recommendation:

The provisions of paragraph f of article 23 of Law 4172/2013 (Tax Code) stipulate that expenses for the provision of remuneration in cash or in kind that constitute a criminal offence are not deductible. Regarding the issue of the review of tax returns of persons convicted of bribery of foreign public officials, there is already a draft proposal to be submitted to the Governor of the Independent Authority for Public Revenue (AADE) that is currently being processed by the Directorate for the Operational Planning of Audits (DIESEL), in order for these cases to come under scrutiny.

If no action has been taken to implement recommendation 13(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 13(b):

13. Regarding taxation, the Working Group recommends that Greece:

(b) provide regular training to tax auditors on the detection of bribe payments disguised as legitimate allowable expenses, including by incorporating the “OECD Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors” into the tax authorities’ tax audit manual [2009 Recommendation III(iii) and VIII(i)].

Action taken as of the date of the follow-up report to implement this recommendation:

The Tax and Customs Academy (FO.TA.), as part of its 2023 year training activities for auditors, organized a five-day training program entitled: “The Independent Audit Techniques For Auditors of Audit Centers (EL.KE.)”, which was implemented in two series (namely on 30.05.2023 and 15.06.2023), during which there was a presentation on behalf of the National Transparency Authority (NTA) entitled: “Introduction to The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions – Recommendations to Audit Authorities”. 100 auditors of Audit Centers were trained in this programme (attached the full trainings programme). In order to raise awareness on the topic and reach a larger number of auditors (tax and customs services), both the NTA and the Tax and Customs Academy (FO.TA.), as well as the internal audit of the Independent Authority for Public Revenue (AADE), are discussing the opportunity to develop an asynchronous program to be posted on the Academy’s e-learning website.

If no action has been taken to implement recommendation 13(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 14:

14. Regarding officially supported export credits, the Working Group recommends that Greece urgently adopt legislation to implement all aspects of the 2019 Export Credit Recommendation [2009 Recommendation XII(ii); Phase 3 recommendation 14I].

Action taken as of the date of the follow-up report to implement this recommendation:

Export Credit Greece (ECG) is the Greek export credit corporation ECA which was established by Law 4918/31.3.2022 as a société anonyme with the Greek State as its sole shareholder. ECG is the successor of Export Credit Insurance Organization (ECIO) which was established by Law 1796/1988 as an autonomous legal entity of private law. ECG is governed by a 7-member Board of Directors and is supervised by the Ministry of Foreign Affairs.

ECG is a member of the Working Party on Export Credits and Credit Guarantees (ECG) of OECD. Regarding the implementation of the recommendations provided in the context of the OECD Anti-Bribery Convention, Phase 4 Report, Greece, ECG has taken specific measures and steps to comply, as outlined below. As far as the national legislation is concerned, Law 4918/31.03.2022 (GG A 68/31.03.2022) on Conversion of the Export Credit Insurance Organization into a Public Limited Company with the title "Hellenic Export Credit Insurance Company" and ratification of its Articles of Association and other provisions, provides the following: according to article 4, par. 1, ECG *“operates in accordance with national and European Union law and international agreements governing export credit organizations or companies”* and according to article 18, par. 1, *“in order to check the correct and effective operation of the Company, in order to serve its purpose and to achieve its objectives, an Internal Audit Service is established consisting of at least one (1) internal auditor”*. Furthermore, according to article 13, *“an Audit Committee is established pursuant to the Regulation, whose responsibilities are determined by the Regulation of Internal Organization and Operation. The Committee shall be established by a decision of the Board of Directors. The Audit Committee has as its task the objective and independent supervision of the Company’s functions and the performance of audits, in order to ensure the lawful operation of the Company and the adequacy and the efficiency of its internal control system”*.

Moreover, ECG has created a specialized and dedicated team from Legal, Compliance, Business and International Relations departments that have implemented the steps mentioned below in order to fully comply with the Recommendation of the OECD Council on Bribery and Officially Supported Export Credits:

1. Paragraph IV of the Recommendation on “General measures to deter bribery”:

ECG is implementing the following:

- In order to inform exporters and other relevant parties about the legal consequences of bribery in international business transactions, the applicable legal framework is explicitly mentioned on the website of ECG under the page “Binding Legislation” (implementation of para. IV, 1).
- Specific content will be uploaded to the website of ECG, by the first trimester of 2024, to encourage exporters and other relevant parties to apply and document appropriate management control systems that prevent and detect bribery and raise awareness that parties involved in international business transactions should also comply with all relevant laws and regulations prohibiting bribery, as well as to promote responsible business conduct (implementation of paras. IV, 2, 3, 4).
- ECG is currently developing a Whistleblowing Policy, according to national and European legislation. Regarding that, ECG has already signed a contract with one of the leading Greek companies, that will provide a secure online platform, user-friendly where stakeholders they can report 24/7. Moreover, ECG has already signed a contract with a qualified company that will provide staff with trainings in the form of webinars about the binding legal framework, as well as in order to support them in the development, application and documentation of appropriate management control systems to deter bribery in international business transactions. These steps will be fully implemented

by the first trimester of 2024. In addition, in compliance with the national legislation an internal auditor has been deployed by ECG since January 2023 (implementation of para. IV, 5).

-ECG is currently developing a National ECA Anti-bribery policy, Anti -Money Laundering (AML) policy and Anti-Corruption policy, in accordance with national laws, as well as the OECD Recommendation of the Council on Bribery and Officially Supported Export Credits. ECG has consulted with National Transparency Authority (NTA) regarding the drafting of the aforementioned policies. A Memorandum of Understanding will be signed between ECG and NTA in order to foster the cooperation on the basis of mutual benefit, respect and trust. The policies will be finalized by the end of the first trimester of 2024. ECG staff will be trained on the procedures of the policies by the dedicated team of colleagues in the form of a seminar (implementation of para. IV, 6 & para. IX, 1).
2. Paragraph V of the Recommendation on “Screening”:

ECG is starting the screening in the risk assessment process, as early as possible and more specifically from the application submitted by the exporter or any other relevant party (implementation of para. V, 1).

ECG is requiring with specific clauses, explicitly stated in the application form, of all the products offered by ECG, the following:

- where necessary, the parties involved in an application to provide all information necessary to undertake the screening and, if relevant, any subsequent enhanced due diligence (implementation of para. V, 2).

- exporters and, where appropriate, other relevant parties to provide declarations according to par. V. 3,4,5,6 of the Recommendation of the Council on Bribery and Officially Supported Export Credits (implementation of paras. V, 3,4,5,6).

- Upon demand, the disclosure of the information according to para. V, 7 of the Recommendation of the Council on Bribery and Officially Supported Export Credits (implementation of para. V, 7).

3. Paragraph VI of the Recommendation on “Enhanced due diligence”:

If there is a reason to believe that bribery may be involved in the transaction after the evaluation of the information provided in the application form, as stated above, ECG with specific clauses explicitly stated in the application form of all the products offered by ECG, requires the following:

- additional information to allay any suspicions of bribery (implementation of para. VI, 1)

-ECG decides what enhanced due diligence measures to undertake, as per para. VI, 2. (implementation of para. VI, 2).

4. Paragraph VII of the Recommendation on “Evaluation and decision”:

ECG evaluates the information resulting from the screening, due diligence and/or enhanced due diligence of a transaction or of a party involved in a transaction, and decides whether to request further information, decline official support or provide official support. In this regard, ECG staff implements the following steps:

- Inform law enforcement authorities according to para. VII, 1. (implementation of para. VII, 1)

- Refuse to provide official export credit according to para. VII, 2 (implementation of para. VII, 2)

- Decide, in the event that support is to be provided, whether this should involve conditions, according to para. VII, 3. (implementation of para. VII, 3)

5. Paragraph VIII of the Recommendation on “Post-final commitment”:

After official export credit support has been provided, ECG takes the following measures:

- Inform law enforcement authorities promptly according to para. VIII, 1 (implementation of par. VIII, 1).

- Take appropriate action, consistent with national laws, as per par. VIII, 2. Moreover, ECG contracts contain an exclusion/non-coverage clause for breach of national, European and international Anti-bribery legislation (implementation of para. VIII, 2).

- Undertake further due diligence, according to para. VIII, 3 (implementation of para. VIII, 3).

6. Paragraph IX of the Recommendation on “Reporting and monitoring”:

- ECG monitors and evaluates the experience with the Recommendation at a national level, and shares experiences and good practices with the other Adherents, by participating in the Working Party on Export Credits and Credit Guarantees (ECG) and the OECD Anti-Bribery Forum (implementation of

para. IX, 2).

-ECG continues to enhance and improve procedures at a national level, by collecting feedback from interested parties and by monitoring and evaluating the improvements (implementation of para. IX 3).

-ECG is committed to report to the Working Party on Export Credits and Credit Guarantees (ECG) ex post information concerning any transactions where bribery was involved, as outlined in the national ECA bribery policy (implementation of para. IX. 4).

If no action has been taken to implement recommendation 14, please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 15(a):

15. Regarding public procurement, the Working Group recommends that Greece:

(a) raise awareness of its corporate liability regime, especially the debarment provision in the AML Law, to all authorities involved in procurement to ensure that debarments are imposed in practice whenever appropriate in foreign bribery cases [2009 Recommendation III(i) and XI(iii)];

Action taken as of the date of the follow-up report to implement this recommendation:

The Hellenic Single Public Procurement Authority (EADHSY) plans to issue a clarification document – guidance document, which will indicate that a final conviction for active bribery, which is provided for as a mandatory ground for exclusion under Article 73 para. 1, (b) of Law no. 4412/2016, also applies to legal persons, if they may be subject to criminal liability in their country of establishment. Consequently, in the aforementioned document it will be made clear that, in case of criminal liability of a legal person, the contracting authorities should, when checking the award documents, check the criminal record of the legal person, or other equivalent document depending on the country of establishment, in order to establish whether the specific ground for exclusion applies.

If no action has been taken to implement recommendation 15(a), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 15(b):

15. Regarding public procurement, the Working Group recommends that Greece:

(b) through its public procurement authorities actively check whether legal persons have been sanctioned for foreign bribery before granting public contracts and advantages [2009 Recommendation XI(iii)].

Action taken as of the date of the follow-up report to implement this recommendation:

The aforementioned guidance which is planned to be issued by the Hellenic Single Public Procurement Authority (EADHSY) is expected to clarify the issue.

If no action has been taken to implement recommendation 15(b), please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

Text of recommendation 16:

16. Regarding official development assistance (ODA), the Working Group recommends that Greece proceed urgently with adopting legislation that addresses all aspects of the 2016 Recommendation, in particular, measures that relate directly to the awareness, prevention, detection, reporting, and sanctioning of foreign bribery [2009 Recommendation XI(ii); 2016 Recommendation].

Action taken as of the date of the follow-up report to implement this recommendation:

A. Two development cooperation-related Presidential Decrees were published in 2023:

a) **P.D. 51/2023** (Government Gazette A 105/25.04.2023) “For the organization, staffing and operation of the General Directorate for Development and Humanitarian Aid of the Ministry of Foreign Affairs” and

b) **P.D. 4/2023** (Government Gazette A 6/17.01.2023) “For the determination of criteria, terms and conditions for the evaluation of applications for registration of civil society entities and the private sector and businesses in the Special Registry of the General Directorate for Development and Humanitarian Aid as well as their deletion from it”.

P.D. 51/2023 (article 17 par. 5) contains an explicit reference to the need to respect the provisions of Law 2656/1998 (“Ratification of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions”) on behalf of the contractors of the actions/projects.

A series of provisions both in P.D. 51/2023 (article 17 par. 12) and in P.D. 4/2023 (article 1 par. 2b, article 1 par. 7b, article 1 par. 12) provide for sanctions, in case of someone committing any of the offences of articles 2 and 4 of Law 4557/2018 “Prevention and Suppression of Money Laundering from criminal activities and the financing of terrorism” (incorporation of Directive 2015/849/EU). Offences of article 4 of the aforementioned Law include those of bribery and bribery of public officials and employees (case c), while paragraph 2 of article 2 of the same Law provides that “laundering proceeds from criminal activities also exists when the activities from which the property to be laundered comes from have taken place in the territory of another state...”.

Specific excerpts from the aforementioned legal texts follow, with relevant provisions:

P.D. 4/2023 (https://hellenicaid.mfa.gr/wp-content/uploads/2023/01/FEK-PD_4_2023.pdf – in Greek):

Article 1, paragraph 2: Registration in the Special Registry of Entities is carried out under the following conditions: [...] b) There shall be no pending legal action or final conviction of members of the board of directors of applicant entities for bribery [...] Similarly [...] for infringements of Articles 2 and 4 of Law 4557/2018.

Article 1, paragraph 7: Deletion of entities from the Special Registry occurs when: [...] b) a member of their board of directors is finally convicted for bribery [...] or for any infringement of Articles 2 and 4 of Law 4557/2018.

Article 1, paragraph 12: In the event that there are documented indications of an attempt or commission of the offences of Articles 2 and 4 of Law 4557/2018, the General Directorate for Development and Humanitarian Aid immediately informs the Anti-Money Laundering Authority.

P.D. 51/2023 (https://hellenicaid.mfa.gr/wp-content/uploads/2023/04/FEK-2023-Tefxos-A-00105-downloaded-27_04_2023.pdf) in Greek:

Article 17, paragraph 5: Additionally, contractors, during the implementation of the actions/projects they have undertaken, are obligated to comply with the provisions of Law 2656/1998 (Official Gazette A' 265), which ratifies the Convention against Corruption of Foreign Public Officials in International Business Transactions.

Article 17, paragraph 12: The Directorate for Development and Humanitarian Action (Z2 Directorate) reserves the right to immediately suspend the execution of a humanitarian aid, development cooperation, or development education project when there is pending legal action against a member of the board of directors implementing actors of actions/projects regarding an infringement of Articles 2 and 4 of Law 4557/2018 and [...] bribery.

B. One development cooperation-related Presidential Decree drafted

A draft Presidential Decree “For the conclusion of bilateral and regional development cooperation agreements with partner countries in the E.U. and the Development Assistance Committee (DAC) of the OECD” (based on articles 464 par. 4 and 476 par. 3 of Law 4781/2021 on Organization and operation of the Ministry of Foreign Affairs, Council of Hellenes Abroad, regulation of international development cooperation and humanitarian aid and other provisions, GG A' 31/28.02.2021), which has not yet been adopted, includes provisions for the publicity and visibility rules, the obstacles during the implementation of a funding agreement, the cases and conditions for termination or suspension of its implementation, the ways of resolving any disputes and the cases in which the violation of the terms of the implementation program of the actions/projects entails the return of the funding and the methods and procedures related to this return.

If no action has been taken to implement recommendation 16, please specify in the space below the measures you intend to take to comply with the recommendation and the timing of such measures or the reasons why no action will be taken:

PART II: ISSUES FOR FOLLOW-UP BY THE WORKING GROUP

Regarding Part II and as per the procedures agreed by the Working Group, countries are invited to provide information with regard to any follow-up issue identified below where there have been relevant developments since the Phase 4 report. Please also note that the Secretariat and the lead examiners may also identify follow-up issues for which it specifically requires information from the evaluated country.

17. The Working Group will follow up on the issues below as case law, practice, and legislation develops:

Text of issue for follow-up 17(a):

(a) whether the Hellenic FIU is adequately resourced to effectively detect money laundering cases predicated on foreign bribery [Convention Article 7; Phase 3bis recommendation 9(b)];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

As explained during the on-site visit of the Working Group, and further to FIU's written contribution at the initial stage of the evaluation procedure, along with the additional material submitted on 15.10.2021, the Hellenic FIU is staffed through secondments from parties competent for countering ML/TF (Ministry of Finance, IAPR, Tax Authorities, Customs, Hellenic Police, Bank of Greece, Capital Market Commission, judiciary authorities etc.). The Hellenic FIU staff combines the experience, the expertise and the knowledge to successfully identify, collect and analyze complex cases related to serious ML/TF and predicate offences, including foreign bribery. The products of the Hellenic FIU analyses are disseminated to competent parties.

The previous years, the Hellenic FIU, after thorough assessment, has recruited (through secondments) highly qualified officials-analysts. As a result, the number of the senior analysts was substantially increased, as shown in the following Annex:

ANNEX I – HELLENIC FIU HUMAN RESOURCES

ADMINISTRATIVE & FINANCIAL SUPPORT DEPT.	INVESTIGATIONS DEPT.	ANALYSIS AND TAX AUDIT DEPT.	INTERNATIONAL RELATIONS AND RESEARCH DEPT.	IT SUPPORT DEPT.	RISK ANALYSIS AND PRIORITIZATION TEAM	TOTAL (08-11-23)
9	7	10	6	1	3	36

Out of the thirty-six (36) officials seconded to the Hellenic FIU, twenty-six (26) are senior analysts who deal with the analysis of ML/TF cases.

Upon their secondment, the newly recruited officials follow 'on the job training', including relevant training delivered by the Director of the Hellenic FIU who is an OECD WGB lead examiner for more than ten (10) years. That said, all the Hellenic FIU officials are fully aware of the risks deriving from corruption and foreign bribery and are able to recognize and identify such risks.

All STRs that refer to PEPs or those that, according to the risk analysis and prioritization procedure, appear to have links to corruption and/or to foreign bribery, are qualified as high priority and are analyzed as a matter of urgency by senior analysts having legal background and relevant expertise.

Text of issue for follow-up 17(b):

(b) whether article 237B CC covers public officials from state-owned enterprises as defined in Commentary 14 [Convention Article 1(4) and Commentary 14];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

Article 237B CC covers public officials from state owned enterprises of any kind.

Text of issue for follow-up 17(c):

(c) whether sanctions imposed against natural persons for foreign bribery are effective, proportionate and dissuasive, in light of the system of converting and suspending sentences of imprisonment [Convention Article 3(1)];

With regard to the issue identified above, describe any new case law, legislative, administrative,

doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

The relevant sanctions are already effective and dissuasive; more so, since further reform of the criminal code that will decrease suspending sentences is about to enter into force immediately, such sanctions are expected to be even more effective.

Text of issue for follow-up 17(d):

(d) the enforcement of the false accounting offence [Convention Articles 5 and 8 and Commentary 27];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

Text of issue for follow-up 17(e):

(e) how the ESOEL operates in practice and the coordination between the prosecutors at the new ECP, the various investigative agencies and the PPO as new foreign bribery cases commence [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

The National Coordinating Body for Audit and Accountability (E.S.O.E.L.) serves the execution of prosecution orders in complex cases of financial crime and corruption that require expertise in more than one subject, the coordinated action of mixed teams of inspectors from the participating inspection, control and anti-corruption agencies and services. Thus, the relevant orders are processed efficiently and in a reasonable time, without the need for successive orders to different investigators and without the need to mediate issues of resolving affirmative or negative conflicts of competence of the latter. At the same time, the smooth and unhindered conduct of the preliminary examination, without any restrictions related to the status or otherwise of the investigating officer, is ensured, since auditors, inspectors and officials may be assigned the tasks of special investigating officers, even if this is not provided for by the relevant provisions of the body of origin. On a practical level, the mixed teams essentially support the work of the prosecution authorities in the execution of orders for preliminary examination in complex cases of economic crime and corruption, which is of particular importance, because through coordination it is possible to overcome the problems that arise in the execution of the orders in question, such as the long time span of the investigation, the large volume of data to be examined and the complexity of the legal framework. At the same time, the prosecutor maintains control over the entire scope of the pre-trial investigation, on the progress of which he is regularly informed, supervising the investigative work of the mixed control teams and providing instructions for the proper execution of the orders concerned. Furthermore, according to article 85 par. 2, of Law 4622/2019, NTA cooperates with the competent judicial and prosecution authorities as well as all the administrative authorities and bodies responsible for financial control, accountability, transparency and the fight against fraud and corruption and shall, upon request, assist

them in exercising its powers. In this framework, mixed teams of inspectors have assisted the work of the investigation judge.

Text of issue for follow-up 17(f):

(f) whether the limitation period for foreign bribery offences qualified as misdemeanours is sufficient to allow adequate investigation and prosecution, especially in cases with pending MLA requests [Convention Article 6; Phase 3bis recommendation 6];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

Text of issue for follow-up 17(g):

(g) the Pharmaceutical company case and criminal proceedings against the former chief PPACC prosecutor [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

The case concerns the possible commission of bribery and money laundering acts that constitute felonies by political persons, employees of the pharmaceutical company and doctors. With regards to: a) political persons: the case has been archived with a prosecutorial order regarding nine political persons, while an acquittal by the Misdemeanour Council has been issued with regards to one political person; b) employees of the pharmaceutical company: Criminal proceedings have already been initiated against those responsible for the company, while the investigation is ongoing and depends on the processing of mutual legal assistance requests which were delayed due to COVID-19 measures, while some requests were not answered at all; c) doctors: the case concerns a large number of doctors (approximately 4.000) and the investigation requires among others the processing of evidence, particularly prescriptions and financial data. Several doctors have already been referred to court hearings while the investigation is gradually being completed with regards to the rest.

Text of issue for follow-up 17(h):

(h) the reasons for the termination of foreign bribery cases, including those cases where foreign bribery offences are time barred and other related offences are being considered [Convention Articles 5 and 6 and Commentary 27; 2009 Recommendation Annex I.D];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

Text of issue for follow-up 17(i):

(i) issues concerning MLA, namely (i) whether the dual criminality under article 459(3) CCP hampers Greece's capacity to provide prompt and effective legal assistance in cases of foreign bribery, and (ii) if the procedure for executing MLA requests does not hamper Greece's capacity to provide prompt and effective legal assistance in cases of foreign bribery [Convention Article 9; 2009 Recommendation XIII(iv)];

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

Dual criminality is not explicitly required, when Greece forwards or receives MLA requests under articles 458-461 of the Code of Criminal Procedure (CCP). Though, all domestic law provisions, especially article 459/3 of the CCP, are interpreted by the Greek jurists in combination with the ratified treaties on extradition and MLA [such as the UN Convention against Transnational Organized Crime (art. 18/9), the UN Convention against Corruption (art. 46/9b) and the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime (art. 18/1f)], so as the dual criminality principle can be always applied. Neither the dual criminality clause nor the procedure for executing MLA requests hamper Greece's capacity to provide prompt and effective legal assistance in cases of foreign bribery.

Text of issue for follow-up 17(j):

(j) issues concerning the liability against a legal person for foreign bribery, namely: (i) sanctions imposed in practice against legal persons are effective, proportionate or dissuasive, and (ii) the application of the factors for determining the nature and the amount of sanctions against a legal person under article 45(4) AML Law [Convention Articles 2-5; 2009 Recommendation Annex I.B].

With regard to the issue identified above, describe any new case law, legislative, administrative, doctrinal or other relevant developments since the adoption of the report. Please provide relevant statistics as appropriate:

The establishment of a working group that will deal with the liability of legal persons is expected with a Decision by the Minister of Justice which will be published in the Government Gazette.

PART II: DISSEMINATION OF EVALUATION REPORT

Efforts made to publicise and disseminate the Greece Phase 4 report, for example, through public announcements, press events, sharing with relevant stakeholders, particularly those involved in the on-site visit [*Phase 4 Evaluation Procedures, para. 61*]

Action taken as of the date of the follow-up report:

The National Transparency Authority informed all the stakeholders involved in the 4th phase of evaluation on the publication of the evaluation report on 22 March 2023 and on the same day NTA issued a press release which was also posted on its website (<https://aead.gr/press/press-releases/o-osa-apotima-thetika-tis-prospathies-ths-elladas-gia-thn-efarmogi-tis-simvasis-gia-tin-katapolemisi-ths-dwrodokias-allodapwn-dhmosiwn-litourgwn-stis-diethnis-epixeirimatikes-sinalages>). The evaluation report and the press release were uploaded on the websites of NTA and Ministry of Justice. The translation of the report was concluded in May 2022 and was also uploaded at the websites of NTA and Ministry of Justice.

Moreover, NTA held numerous bilateral meetings with all the relevant stakeholders and line ministries in collaboration with the General Secretariat of Coordination to analyze the recommendations addressed to Greece and discuss possible courses of implementation. Additionally, NTA presented the findings of the evaluation report to the Strategy Committee on Combating Money Laundering and Terrorist Financing (21.12.2022) and the National Coordinating Body for Audit and Accountability - ESOEL (22.6.2022, 25.10.2022 and 22.11.2022).

Annex B. Additional information on selected recommendations

PHASE 4 EVALUATION OF GREECE: 2 YEAR WRITTEN FOLLOW-UP REPORT – ADDITIONAL INFORMATION ABOUT SELECTED RECOMMENDATIONS

Instructions: Please fill the template with the relevant legal provisions in Law 5090 from 23 February 2024 potentially addressing each recommendation and the reasoning. The evaluation team will only consider the new Law for the reassessment of the recommendations listed below.

Please submit completed answers to the Secretariat on or before 1 April 2024

Date of the additional information:

1 April 2023

Recommendations for ensuring effective prevention and detection of foreign bribery

Text of recommendation 2(a):

2. Regarding whistleblower protection, the Working Group recommends that Greece, in the context of forthcoming reforms:

(a) urgently enact legislation that provides strong and effective protections from retaliation for whistleblowers in the public and private sectors who report suspected acts of foreign bribery [2009 Recommendation III(i) and (iv), and IX(iii); Phase 3bis recommendation 13(e)];

Provision addressing this recommendation and reasoning:

Greece has expanded the protection afforded to whistleblowers that report offences relating to the financial interests of the European Union to those reporting on foreign bribery as well – see article 20 of Law 5095/2024 (GG A 40) attached in translation.

Text of recommendation 5(a):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:

(a) clarify that its foreign bribery offence does not take into account factors such as the value of the advantage, perceptions of local custom, and the tolerance of local authorities in the country of the foreign public official [Convention Article 1(1) and Commentary 7; Phase 3bis recommendation 2(b)];

Provision addressing this recommendation and reasoning:

Article 39 of Law 5090/2024 (GG A30) amended Article 235 of the Criminal Code so as to decouple the offence of active bribery from the value of the benefit. Article 38 of the same law does the same for passive bribery. For the translation of the relevant provisions see Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 5(b):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:
(b) amend the definition of a foreign public official to ensure that it covers officials of all public international organisations [Convention Article 1(4)(a) and Commentary 17; Phase 3bis recommendation 2(c)];

Provision addressing this recommendation and reasoning:

Article 39 of Law 5090/2024 (GG A 30) amends article 236 paragraph 4 of the Criminal Code and extends the regulatory scope of active bribery, when the act is committed to an official or employee of any public international or supranational organization or body, regardless of whether its registered office is situated in Greece or whether Greece is a member or not. Article 38 of the same statute does the same for passive bribery. For the full text see Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 5(c):

5. Regarding the foreign bribery offence, the Working Group recommends that Greece:
(c) take the necessary steps to ensure that the breach of duty of the foreign public official must be construed autonomously without the need to resort to foreign law [Convention Article 1(1) and Commentary 3].

Provision addressing this recommendation and reasoning:

Article 4 of Law 5090/2024 (GG A 30) amends article 8 of the Criminal Code so that the Greek laws may apply to any person exercising a public function or service for a foreign. For the full text see Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 6(a):

6. Regarding sanctions, the Working Group recommends that Greece:
(a) re-impose fines in addition to imprisonment for misdemeanour foreign bribery [Convention Article 3];

Provision addressing this recommendation and reasoning:

Article 39 of Law 5090/2024 (GG A 30) amends article 236 paragraph 1 of the Criminal Code by imposing a monetary penalty in addition to imprisonment for the offence of active bribery. For the full text see Annex I [Greek] and Annex II [English] to our previous

communication.

Text of recommendation 6(b):

6. Regarding sanctions, the Working Group recommends that Greece:

(b) as a matter of urgency, substantially increase the maximum fines available against natural persons for foreign bribery in all relevant offences [Convention Article 3; Phase 3bis recommendation 5(a)];

Provision addressing this recommendation and reasoning:

Article 39 of Law 5090/2024 (GG A 30) amends article 236 paragraph 1 of the Criminal Code by imposing a monetary penalty in addition to imprisonment for the offence of active bribery. For the full text see Annex I [Greek] and Annex II [English] to our previous communication.

Moreover, Articles 31, 32, 38, 39 and 40 of Law 5090/2024 (GG A 30) amend articles 159, 159A, 235, 236 and 237 of the Criminal Code and change the method of calculation of the monetary penalty from daily units to minimum and maximum limits and increase said limits. For the full text see Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 6(c):

6. Regarding sanctions, the Working Group recommends that Greece:

(c) increase the capped monetary sanctions for legal persons in cases where the benefit cannot be determined to ensure that sanctions imposed are effective, proportionate or dissuasive [Convention Articles 2 and 3; Phase 3bis recommendation 5(c)];

Provision addressing this recommendation and reasoning:

Article 132 of Law 5090/2024 amends article 45 paragraphs 1-2 of Law 4557/2018 (AML law) and may be found at Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 6(d):

6. Regarding sanctions, the Working Group recommends that Greece:

(d) publish promptly, and in conformity with the applicable rules, as much information as possible about the sanctions imposed against legal persons, for example the underlying facts of the case, reasons for the choice of sanctions, the legal persons sanctioned (anonymised if necessary), and the actual sanctions imposed [Convention Articles 2, 3 and 5 and Commentary 27; 2009 Recommendation V and Annex I.D];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30) and may be found at Annex I [Greek] and Annex II [English] to our previous communication. The time period is too short for any report on sanctions imposed but the Working Group would follow-up with progress details in the course of its regular tour de table exercise.

Text of recommendation 7(b):

7. Regarding confiscation, the Working Group recommends that Greece:

(b) introduce legislation to enable confiscation of the bribe and proceeds of bribery, or monetary sanctions of comparable effect, directly against legal persons and without prior conviction of a natural person [Convention Article 3(3) and Commentary 22];

Provision addressing this recommendation and reasoning:

Article 133 of Law 5090/2024 (GG A 30) amended article 45 of the AML Law 4557/2018 and repealed the requirement of the previous irrevocable conviction of a natural person and may be found at Annex I [Greek] and Annex II [English] to our previous communication.

As a result of the introduction of the criminal liability of legal persons, the general provisions on confiscation would apply; in particular articles 68 and 76 of the Criminal Code and articles 260, 261 and 262 of the Code of Criminal Procedure.

Furthermore, according to article 40 paragraphs 1 and 2 of Law 4557/2018, which incorporates *Directive (EU) 2018/1673* of the European Parliament and of the Council of 23 October 2018 on combating money laundering by criminal law, the assets that are the product of a basic offence under article 4; or the offences under article 2 of this law; or that have been acquired directly or indirectly as a product of such offences; or the means that have been used or were intended to be used to commit these offences, are seized and confiscated compulsorily along with the conviction. Confiscation shall be imposed, even if the property or instrumentalities belong to a third party, provided that the third party was aware of the predicate offence or offences referred to in Article 2 at the time of their acquisition. Where the third party is a legal person, it shall be examined whether the requisite knowledge of the origin of the assets was possessed by any person who has power of representation or authority to take decisions or exercise control within the legal person or undertaking or by any person who effectively exercises such functions. This shall also apply in the event of attempted commission of the above offences.

Text of recommendation 8(c):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(c) ensure that the transfer of foreign bribery cases from the new ECP to the PPO does not result in delays to cases, lack of priority for foreign bribery prosecutions, and duplication of efforts [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D; Phase 3bis recommendation 4(a)];

Article 21 of Law 5095/2024 (GG A 40) has amended article 35 paragraph 4 of the Code of Criminal Procedure granting express competence to the Prosecutor of economic crime to bring criminal proceedings and may be found attached. In addition, Circular 4/2023 of the Public Prosecutor of Areios Pagos is also a positive step, as it expressly determines the prioritisation of foreign bribery cases and puts in place mechanisms to avoid duplication of efforts and delays.

Text of recommendation 8(d):

8. Regarding the investigation and prosecution of foreign bribery, the Working Group recommends that Greece

(d) amend the Code of Criminal Procedure in order to specifically assign competence for investigating foreign bribery offences to the new ECP [Convention Article 5 and Commentary 27; 2009 Recommendation Annex I.D];

Article 21 of Law 5095/2024 (GG A 40) has amended article 35 paragraph 4 of the Code of Criminal Procedure granting express competence to the Prosecutor of economic crime to bring criminal proceedings and may be found attached.

Text of recommendation 10(a):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(a) urgently reform its legal framework and enact standalone legislation that establishes liability of legal persons for foreign bribery and related offences [Convention Articles 2; 2009 Recommendation Annex I.B, C, and D];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), which may be found at Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 10(b):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(b) as part of the reform to the liability of legal persons regime ensure (i) that legal persons cannot avoid responsibility by using intermediaries, including related legal persons, and other third parties to commit foreign bribery, (ii) that liability of a legal person can be triggered where a person in a managerial position “directs or authorises” a lower level employee to commit foreign bribery, (iii) it is clear what amounts to adequate supervision, and control to prevent foreign bribery, (iv) that the law does not require evidence of profit, and does not exclude indirect advantages, such as the advantage of a third party, and cases where the legal person benefited coincidentally, and (v) that legal persons cannot avoid liability or sanctions for foreign bribery, and related offences by restructuring, merging, being acquired, or otherwise altering their corporate identity [Convention Article 2; 2009 Recommendation Annex I.B; Phase 3bis recommendation 3(a)];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), which may be found at Annex I [Greek] and Annex II [English] to our previous communication. The relevant provisions meet all the requirements stated in the recommendation.

Text of recommendation 10(c):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(c) urgently reverse the recent amendment to article 45(1) AML Law and further clarify legislation and practice to ensure that liability of legal persons is not restricted to cases where the natural person who perpetrated the offence is prosecuted or convicted [Convention Articles 2 and 5; 2009 Recommendation Annex I.B; Phase 3bis recommendation 3(b)];

Provision addressing this recommendation and reasoning:

Article 133 of Law 5090/2024 amends article 45 paragraphs 1-2 of Law 4557/2018 (AML law) and may be found at Annex I [Greek] and Annex II [English] to our previous communication.

Text of recommendation 10(d):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(d) clarify the circumstances under which Greek authorities will have jurisdiction to proceed against a legal person and provide for an effective jurisdictional basis to commence such proceedings for foreign bribery, including where the legal person uses intermediaries, including related legal persons and other third parties to bribe on its behalf abroad [Convention Article 2 and 4; 2009 Recommendation Annex I.B];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), which may be found at Annex I [Greek] and Annex II [English] to our previous communication. Article 134 paragraph 6 of the statute clarifies the extent of the jurisdiction of Greek courts in that respect.

Text of recommendation 10(e):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(e) urgently amend its legislation to assign competence for foreign bribery proceedings against all legal persons, whether obligated or non-obligated, to an appropriate authority with the necessary resources and powers to conduct such proceedings [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.B and D];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), which may be found at Annex I [Greek] and Annex II [English] to our previous communication. All such persons or entities, whether listed or non-listed, would fall within the ambit of the Prosecutor for economic crime, in addition to any other supervision by administrative authorities, as appropriate.

Text of recommendation 10(f):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(f) ensure that the necessary range of investigative tools and powers becomes available in all investigations and proceedings against legal persons [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D];

Provision addressing this recommendation and reasoning:

Greece has just introduced criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), which may be found at Annex I [Greek] and Annex II [English] to our previous communication. The introduction of criminal liability of legal persons guarantees the availability of all special investigative techniques to be used against legal persons as well.

Text of recommendation 10(g):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(g) implement safeguards to ensure that proceedings against legal persons for foreign bribery are not affected by the factors described in Article 5 of the Convention [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D];

Provision addressing this recommendation and reasoning:

Article 29 of the Code of Criminal Procedure expressly exempts foreign bribery from any considerations relevant to the interests of the State. In view of the introduction of criminal liability for legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), the same rule would now apply to legal persons as well.

Text of recommendation 10(h):

10. Regarding liability of legal persons, the Working Group recommends that Greece:

(h) (i) urgently draw to the attention of its authorities the importance of taking proceedings against legal persons for foreign bribery, including by strengthening training programmes on the topic; and (ii) proactively pursue proceedings against legal persons for foreign bribery and related offences [Convention Articles 2, 5 and Commentary 27; 2009 Recommendation Annex I.D].

Provision addressing this recommendation and reasoning:

Given the recent introduction of criminal liability of legal persons in articles 134 (Liability of legal persons and entities for bribery offences) and 135 (Proceedings against legal persons and entities) of Law 5090/2024 (GG A 30), a series of new trainings and seminars is being developed. Already, the Judicial School organized a lecture on the new provisions on the liability of legal persons on 20 March 2024. No doubt, the Working Group will continue to follow-up the practical application of such rules in the course of its regular Tour de Table exercise.

Text of recommendation 13(a):

13. Regarding taxation, the Working Group recommends that Greece:

(a) ensure that when natural or legal persons are convicted or sanctioned for foreign bribery they proactively enforce the non-tax deductibility of bribe payments, including by ensuring the prosecuting or sanctioning authorities systematically share information with AADE in relation to foreign bribery convictions or sanctions, and AADE systematically re-examine tax returns of natural or legal persons convicted or sanctioned for foreign bribery for the relevant years to verify whether bribes have been deducted [2009 Recommendation III(iii) and VIII(i)];

Provision addressing this recommendation and reasoning:

Article 135 paragraph 7 of Law 5090/2024 (GG A 30) explicitly indicates that all convictions and sanctioning decisions against legal persons must be communicated by the competent Public Prosecutor to the Independent Authority for Public Revenue – AADE. Moreover, the Governor of AADE has issued almost immediately a Decision, with reference A.1039/13-3-2024 (GG B 1790 & 1808) and attached in translation, paragraph 8 of which prioritizes the immediate investigation of cases to be audited, including “cases relating to the offences of articles 159A, 236, 237 paragraphs 2-4, 237A paragraph 2 of the Criminal Code,…” which must be communicated by the competent Public Prosecutor under article 135 paragraph 7 of the same statute.

Text of recommendation 15(b):

15. Regarding public procurement, the Working Group recommends that Greece:
- (b) through its public procurement authorities actively check whether legal persons have been sanctioned for foreign bribery before granting public contracts and advantages [2009 Recommendation XI(iii)].

Provision addressing this recommendation and reasoning:

Article 135 paragraph 7 of Law 5090/2024 (GG A 30) explicitly indicates that all convictions and sanctioning decisions against legal persons must be communicated by the competent Public Prosecutor to the Hellenic Single Public Procurement Authority. The Authority is currently preparing a guidance document for contracting authorities on the implementation of the new provisions of the criminal liability of legal persons during public contract award procedures.

Annex C. Criminal liability of legal persons provision – Articles 134 and 135 Law 5090/2024

Article 134¹⁰

Liability of legal persons and entities for bribery offences

1. If a criminal offence of articles 159A, 236, of par. 2 to 4 of article 237, of par. 2 of Article 237A of the Criminal Code (L. 4619/2019, A'95) or participation in such an offence is committed for the benefit or on behalf of a legal person or entity by a natural person who acts either individually or as a member of a body of the legal person or entity and holds a managerial position within them or has the power of representation or authority to take decisions on their behalf or to exercise control within them, a monetary sanction from fifty thousand (50,000) euros to ten million (10,000,000) euros shall be imposed on the legal person or entity. The monetary sanction may be up to twice the annual net profit before tax of the legal person, if this amount exceeds EUR 10 million. The reference year shall be that of the commission of the offence or of the last individual act thereof.

In addition to the monetary sanction, the legal person or entity may be subject, cumulatively or disjunctively, definitive or temporary, for a period of one (1) month to two (2) years, revocation or suspension of the operating license or prohibition to carry out the business activity.

2. Where the lack of supervision or control by a natural person referred to in par. 1 has made it possible for a hierarchically subordinate executive or an authorized representative of the legal person or entity of any of the acts referred to in the same paragraph for the benefit or on behalf of the legal person or entity, a monetary sanction of ten thousand (10,000) to five million (5,000,000) euros is imposed to the legal person or entity.

The monetary sanction may be up to the amount of the annual net profit before tax of the legal person, if this amount exceeds five million (5,000,000) euros. The reference year shall be that of the commission of the offence or of the last individual act thereof.

In addition to the monetary sanction, the legal person or entity may be imposed, cumulatively or disjunctively, the penalties of subparagraph d' of par. 1, for a period of up to one (1) year.

3. For the cumulative or disjunctive imposition of the sanctions provided for in par. 1 and 2 and for the assessment of such sanctions, all relevant circumstances shall be taken into account, in particular:

- (a) the seriousness and duration of the infringement;
- (b) the degree of liability of the legal person or entity,
- (c) the economic size of the legal person or entity,
- (d) the amount of the illicit benefit accrued or sought,
- (e) the losses suffered by third parties as a result of the offence,

¹⁰ Translation provided by Greece.

(f) the actions taken by the legal person or entity after the infringement has been committed, in particular the conduct of an internal investigation which contributed to the detection of the infringement,

(g) the relapse of the legal person or entity.

4. The application of the provisions of par. 1 to 3 shall be independent of the civil, disciplinary or criminal liability of the natural persons referred to therein.

5. A sanction imposed on a legal person or entity shall also be enforced against the legal person or entity that succeeds to the rights and obligations of the sentenced person as to his general or special legal successor, up to the value of the assets transferred to each of them. The penalties referred to in points (a) and (b) of paragraph 1 shall be enforced against the successors to the extent that certifications or professional rights of the sentenced person are transferred to them. The special legal successors are all jointly and severally liable for the payment of monetary sanctions.

6. The jurisdiction of the Greek criminal courts for the offences of the articles of par. 1, shall also be established in cases where they are committed abroad by persons of the same paragraph for the benefit or on behalf of a national legal person or entity, regardless of the nationality of the perpetrator, and even if the act is not punishable, with its specific characteristics, under the laws of the country in which it was committed or the conditions of paragraph 3 of Article 6 of the Criminal Code are not met.

7. For the statute of limitations regarding the liability of the legal person as specified in the present article, articles 111, 112, 113, 118, 119, 120 of the Criminal Code shall apply by analogy and in relation to the criminal act of the natural person.

8. The liability of legal persons and entities for the offences referred to in par. 1 shall be determined exclusively by this provision, without prejudice to the imposition by administrative authorities of penalties other than monetary.

Article 135

Proceedings against legal persons and entities

1. In the event that a criminal prosecution has been brought for the offences referred to in par. 1 of Article 134, the above sanctions shall be imposed by the competent court, irrespective of the conviction of a natural person for these acts. The same shall apply in cases where no prosecution has been brought due to the death of the perpetrator or where the prosecution against the natural person has been definitively terminated or declared inadmissible at the pre-trial stage.

2. The legal person or entity is a party to the relevant proceedings and has all the rights of a defendant, in particular those of Articles 89, 92, 94, 95, 99, 100, 102, 103 and 104 of the Code of Criminal Procedure (L. 4620/2019, A' 96), at all degrees of jurisdiction, except those which are exclusively reserved to a natural person.

3. The public prosecutor shall summon the liable legal person or entity to the criminal proceedings ex officio with the same formalities and within the same time limits as he summons the defendant. The summons shall state the article of the law and the facts on which the liability of the legal person is based, and shall also be served on the defendant. The summons of the legal person or entity to the main interrogation shall be issued by the investigating judge. The trial for the imposition of sanctions against legal persons and entities may also take place independently, in the cases of the second subparagraph of paragraph 1, as well as when the exact or true identity of the perpetrator remains unknown. The competent court in this case shall be the court of the act from which the legal person's alleged liability arises.

4. The liable legal person or entity shall be entitled, until the formal conclusion of the main interrogation, to request, by written statement of the person authorised to represent the legal person or entity, the opening of criminal negotiation proceedings, the subject of which may only be the sanction to be imposed. Following the submission of the above request, the case file shall be divided as to the legal person and copies of the

file shall be forwarded, in the case of misdemeanors, to the prosecutor of court for misdemeanors and, in the case of felonies, to the prosecutor of the court of appeal, who shall decide whether the case is suitable for negotiation. If no agreement is reached, par. 3 of Article 303 of Code of Criminal Procedure applies accordingly. If the person with power of representation of the legal person or entity agrees with the public prosecutor on the sanction to be imposed, after having been informed of the elements of the case file, a record of the negotiation shall be drawn up, which shall be signed by the public prosecutor, by the person with power of representation of the legal person or entity and by the attending counsel for the legal person or entity. The negotiation record shall contain an acknowledgement of the liability of the legal person or entity and the agreed sanction. The proposed sanction shall be determined on the basis of the criteria set out in paragraph 3 of the Article 134. In case of a violation of par. 1 of Article 134, the monetary sanction may not exceed five million euros (EUR 5,000,000) and for a violation of paragraph 2 of Article 134, the monetary sanction may not exceed two million euros (EUR 2,000,000). The cumulative or disjunctive imposition of the sanctions provided for in the fourth subparagraph of paragraph 1 of Article 134 shall be excluded. Within five (5) days from the drafting of the negotiation record, the case shall be brought by direct summons to the Single-Member Court of Appeal for felonies and to the Single-Member Plenary Court for misdemeanors. The court in a public hearing shall impose a sanction on the legal person or entity on the basis of the record of the negotiation, applying the criteria of par. 3 of Article 134, which may not be more severe than the agreed one. Negotiation is also possible in the hearing of the court of first instance until the commencement of the evidentiary proceedings, by analogy with the application of paragraph 7 of article 303 of Code of Criminal Procedure. Only an appeal may be brought to the Court of Cassation against the decision of the Court. The record of the negotiation shall be binding only upon the legal person and must not form part of the case-file established against natural persons. Its retention in the case-file shall constitute an infringement of the right of natural persons to a fair trial.

5. The legal person, if not summoned, may always voluntarily intervene in the criminal proceedings, until the commencement of the evidentiary proceedings in each degree of jurisdiction. It may also intervene in the pre-trial proceedings, but only when the main interrogation is taking place. Intervention shall be made by a written or oral statement by the person who has the power of representation of the legal person, in accordance with the provisions governing it, to the competent public prosecutor or investigating magistrate conducting the interrogation, and a report shall be drawn up. The intervention shall be served, with the care of the intervener, on the other parties and on the public prosecutor if it has not been brought before him, otherwise it shall be inadmissible. If the statement is made at the hearing, it shall be entered in the minutes by the Registrar. In order to be admissible, the statement must contain the applicable articles of the law and of the statute of the legal person in which its liability in the case it intervenes derives and the facts from which it is alleged to arise.

6. The Articles 495 and 504 par. 3 of the Code of Criminal Procedure apply *mutatis mutandis* in the above cases for all sanctions that may be imposed against a legal person or entity.

7. A copy of the irrevocable decision imposing the sanction against a legal person or entity shall be forwarded, with the care of the prosecutor of Article 549 of the Code of Criminal Procedure, to the Independent Public Revenue Authority and the Single Public Procurement Authority.