



HELLENIC REPUBLIC

MINISTRY OF DIGITAL POLICY, TELECOMMUNICATIONS AND MEDIA

Athens, December 24 2018

Protocol No 5810.

Subject-matter: The proclamation of a scheme for the support of the production of audiovisual works in Greece in accordance with chapter D of Law 4487/2017 (Government Official Gazette A' 116) and for the clarification of special issues of this law

DECISION

THE MINISTERS

OF ECONOMY AND DEVELOPMENT

DIGITAL POLICY, TELECOMMUNICATIONS AND MEDIA

AND

THE DEPUTY MINISTER OF ECONOMY AND DEVELOPMENT

Having regard to the provisions:

1. The provisions of Law 4487/2017: "Electronic system for the distribution of television advertising time, amendment of Law 3548/2007, creation of a regional and local press registry, special marking of bar code in printed publications, creation of an institutional framework for production support audiovisual works in Greece and other provisions "(Government Official Gazette A'116), and in particular the provisions of articles 19-38 of Chapter D of this Law,
2. The provisions of the European Commission's General Exemption Regulation 651/2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1- 178).

3. Article 90 of the "Government and Governmental Code", ratified by the first article of the Presidential Decree (PD) 63/2005 (A98),
4. The provisions of Presidential Decree (PD) 147/2017 "Organization of the Ministry of Economy and Development" (A192),
5. The provisions of the Presidential Decree (PD) 123/2016 «Reinstitution and renaming of the Ministry of Administrative Reform and e - Government, reinstitution of the Ministry of Tourism, establishment of the Ministry of Migration Policy and Ministry of Digital Policy, Telecommunications and Information, renaming of Ministries of Interior and Administrative Reconstruction, Economy, Development and Tourism and of Ministries of Infrastructure, Transport and Networks (A 208), as in force,
6. The provisions of the PD. 125/2016 "Appointment of Ministers, Deputy Ministers and Deputy Ministers (A 210),
7. The provisions of the PD. 82/2017 "Organization of the Ministry of Digital Policy, Telecommunications and Information" (A '117),
8. The PD. 22/2018 (A37) "Appointment of Ministers, Deputy Minister and Assistants to the Minister".
9. The Prime Minister's decision no. Y197 / 16.11.2016 "Delegation of responsibilities to the Deputy Minister of Economy and Development, Alexandros Haritsis" (B' 3722), as applicable.
10. The no. 1609 / 18-12-2017 decision of the Deputy Minister of Economy and Development, approving the inclusion in SAE 2017, grant SAE 263, the grant for investment incentive to support the production of audiovisual works in Greece.
11. The under-Prot. No. KMKE 00037 EX 2018 NTU / 9-2-2018 Opinion of the Central State Aid Unit of the Ministry of Finance on the draft Joint Ministerial Decision.
12. The fact that the provisions of this Decision do not incur expenditure to the State budget, we decide:

**THE PROCLAMATION OF A SCHEME FOR THE SUPPORT OF THE PRODUCTION OF
AUDIOVISUAL WORKS IN GREECE IN ACCORDANCE WITH CHAPTER D OF LAW
4487/2017 AND FOR THE CLARIFICATION OF SPECIAL ISSUES OF THIS LAW**

Article 1

Purpose –Scheme Framework

1. The purpose hereof is the notification of a scheme for the support of the production of audiovisual works in Greece in accordance with Chapter D of Law 4487/2017 and the clarification of special topics, according to the authorization provision of article 38 of Law 4487/2017.
2. The support scheme established herewith regulates solely the support for the production of audiovisual works falling within the categories of economic activity under code number 59.11 and 59.12 in accordance with Article 20 (1) of Law 4487/2017. The present proclamation does not regulate and does not apply in the case of the production of audiovisual works falling under the code number of economic activity 62.01.21 according to the provisions of article 20 par. 1 of Law 4487/2017.
3. For the purposes hereof, in addition to the definitions contained herein, the definitions in Article 20 of Law 4487/2017 (Government Gazette A 116 / 09.08.2017) as well as the definitions in Article 2 of Regulation 651/2014 of the Commission of the European Union (OJ L 187/1 26.6.2014) (hereafter 'the GAC') shall apply.
4. For matters that are not regulated by the provisions of Law 4487/2017 or hereof, the provisions of Regulation 651/2014 of the Commission of the European Union (OJ L 187/1 26.6.2014) apply.

Article 2

Specific provisions regarding the concept of "Start of an investment plan"

For the application of article 28, par. 1, indent 3, of Law 4487/2017, the term "Start of an investment plan" in article 20 par. 5 of Law 4487/2017 is subject to the following definitions and regulations:

(a) Start of works related to the production of audiovisual works:

- aa. The start of the shootings of the audiovisual work in the Greek Territory,
- bb. With regard in particular to audiovisual works whose content is animation, the start of production works is the start of the first animation scenario visualization (Animatic) works.

The above definitions of "Start of production works" of audiovisual works do not affect the possibility of identifying and supporting eligible costs associated with production works that have been incurred after the submission of the qualification application under the present support scheme and are prior to shootings and / or the start of the first animation scenario visualization (Animatic) works, as specified in ANNEX 2 hereof and in accordance with the other terms of Law 4487/2017 and hereof. Any prior implementation of a "pilot" of an audiovisual work is not considered as "start of production works" of an audiovisual work. The relevant production costs of the pilot are not considered eligible costs and are not supported.

- b. Start of post-production works of audiovisual works: The start of the first post-production work in the Greek Territory.
- c. Legally binding commitment rendering which makes the investment irreversible:
 - aa. With regard to production works of audiovisual works (other than animation): the conclusion of a contract for the hire of technical equipment for the purpose of carrying out scheduled shootings in the Greek Territory. The conclusion of contracts and / or the payment of related costs regarding works prior to the start of shootings, such as the conclusion of a contract for the preparation of economic and technical studies, the drafting of costs

and budgets, the examination of locations, places and cast of production (scouting, casting) and the granting of shooting licenses do not constitute legally binding commitments rendering the investment irreversible. Contracts in general relating to artistic, administrative and technical personnel, as well as the conclusion of a contract between Producer and Executive Producer does not constitute a legally binding commitment rendering the investment irreversible.

- bb. With regard to production works of audiovisual works whose content is animation: the hire of equipment and/or the hire of studio for the purpose of performing works of first visualization of scenario with elements of movement (Animatic). Obtaining software license does not constitute "hire of equipment" and is not considered a legally binding commitment that makes the investment irreversible.
- cc. With regard to post-production works: the hire of equipment or/and the hire of a studio in the Greek territory for the purpose of carrying out post-production works. Obtaining software license does not constitute "hire of equipment" and is not considered a legally binding commitment that makes the investment irreversible.

Article3

Start and Expiry Date of Qualification Application

The starting date for the submission of qualification applications of investment plans under the present scheme is 27th of March 2018. The closing date for submissions is 31 December 2022.

Article 4

Special Arrangements regarding the Qualification Application Procedure and Fee determination

1. The procedure for submitting a qualification application is regulated by Article 28 of Law 4487/2017 in conjunction with the specifics and arrangements of this article. The qualification application shall be submitted at the same time with its supporting documentation by the Investment Plan Entity. The Investment Plan Entity submitting the qualification application to be subject to the present scheme, is the enterprise which is established or has a branch in Greek territory and operates as a Producer or as an Executive Producer for the production of audiovisual works.

The Beneficiary of the aid of the present scheme is:

(a) The enterprise provided for in Article 25 (1) (a) of Law 4487/2017.

(b) In the case of cross-border production, as defined in Article 25 par. 3 of Law 4487/2017, the enterprise which is established or has a branch in Greek territory and operates as a Producer for the production of audiovisual works (hereinafter, "Domestic Producer"),

(c) In the case of production between a foreign audiovisual production company (hereinafter, "Foreign Producer") and a Domestic Producer, which is not a "cross-border production" as defined in Article 25 par. 3 of Law 4487/2017, the Domestic Producer,

(d) In the case of production between a Foreign Producer, which contracts in accordance with what is provided in Article 25 par. 1 (b) with an enterprise which is established or has a branch in Greek territory and operates as an Executive Producer for the production of audiovisual works (hereinafter, "Executive Producer"), the enterprise explicitly defined by the parties in the submitted qualification application as the beneficiary of the aid, in accordance with what is provided in Article 25 par. 4 of Law 4487/2017.

(e) In the case of production between a Domestic Producer, which contracts with an Executive Producer, the enterprise explicitly defined by the parties in the submitted qualification application as the beneficiary of the aid, in accordance with what is provided in Article 25 par. 4 of Law 4487/2017.

(f) In the case of co-production between two or more domestic enterprises, which are established or have a branch in Greek territory and operate as Producers for the production of audiovisual works (co-production between Domestic Producers), the

enterprise or the enterprises that are explicitly defined by the parties in the submitted qualification application as the beneficiary/beneficiaries of the aid.

2. In the case of Article 25 par. 3 of Law 4487/2017, which provides for the case of cross-border production between a Foreign Producer and a Domestic Producer, as well as in the case of production between a Foreign Producer and a Domestic Producer, but which is not a "cross-border production" as defined in Article 25 (3) of Law 4487/2017, the Domestic Producer submits the qualification application and all the documentation provided to accompany the qualification application and the supporting documentation file of the investment plan , as specified in the Annexes hereof only in reference to itself and only the Solemn Declaration of ANNEX 1 is alongside submitted in reference to the Foreign Producer. The Domestic Producer pays all the amounts of the required fees and is the one to whom all the documents, acts and decisions provided for in this proclamation shall be communicated and the one that submits the objection as provided for in article 29 par. 5 of Law 4487/2017.

3. In the case of Article 25 (4) of Law 4487/2017, which provides for the joint submission of an application by the Foreign Producer and the Executive Producer, the following procedures apply:

a. The qualification application is submitted and signed, via its legal representative, by the Executive Producer.

b. In the context of an internal written agreement between the Foreign Producer and the Executive Producer, which is submitted along with the qualification application, the Foreign Producer or the Executive Producer may be designated as the Beneficiary of the aid. With the qualification application, the Beneficiary shall be declared, as agreed and specified between the parties in accordance to the above. If the Foreign Producer has been declared as the Beneficiary, and if the Foreign Producer is unintentionally permanently unable to recover the amount of aid for reasons falling within the sphere of operation of the Hellenic Public Authorities, the aid is paid to the Executive Producer. In this case, the reimbursement of the relevant amount to the Foreign Producer by the Executive Producer is subject to their internal relationship.

c. If, according to the internal agreement of the parties, the Executive Producer is also defined as the Beneficiary of the aid of the present scheme, the supporting documents that accompany the qualification application and the supporting documentation file

of the investment plan as specified in the Annexes hereof are only submitted for the Executive Producer, and only the Solemn Declaration, as defined in ANNEX 1 is alongside submitted in reference to the Foreign Producer . In the case that the Executive Producer has not been defined as the Beneficiary of the aid, the above mentioned supporting documents shall be submitted for both enterprises (Foreign Producer and Executive Producer), and especially for the Foreign Producer all the supporting documents related to the Foreign Producer, as such documents are identified herein and in the Annexes hereof shall be submitted. In order for the Executive Producer to be able to submit the application and all the supporting documentation related to the Foreign Producer, as such documents are identified herein and in the Annexes hereof, the Executive Producer submits alongside with the qualification application a legal authorization duly signed by the Foreign Producer in accordance to what is provided for in ANNEX 1, as well as the Solemn Declaration of ANNEX 1.,

d. All the supporting documents required to accompany the qualification application and the supporting documentation file as specified in the Appendices hereto shall be submitted by the Executive Producer, regardless of whether they concern the Executive Producer or the Foreign Producer.

e. The Executive Producer pays all the amounts of the required fees.

f. In the case of article 25 par. 4 of Law 4487/2017, the Executive Producer shall be considered as the Investment Plan Entity, to whom all the documents, acts and decisions provided for in this proclamation shall be communicated and which submits the objection as provided for in article 29 par. 5 of Law 4487/2017.

4. In the case of Article 25 par. 4 of Law 4487/2017, which provides for the joint submission of an application by the Domestic Producer and the Executive Producer, the following procedures apply:

a. The qualification application is submitted and signed, via its legal representative, either by the Domestic producer or the Executive Producer.

b. In the context of an internal written agreement between the Domestic Producer and the Executive Producer, which is submitted alongside with the qualification application, the parties define the Beneficiary of the aid.

c. If according to the internal agreement of the parties, the applicant enterprise is also defined as the Beneficiary of the aid of the present scheme, the supporting documents that accompany the qualification application and the supporting documentation file of the investment plan as specified in the Annexes hereto shall only be submitted for this applicant enterprise, and only the Solemn Declaration, as defined in ANNEX 1, is submitted in reference to the other party alongside.

d. In case the applicant enterprise has not been defined as the Beneficiary of the aid, the above supporting documents shall be submitted for both enterprises (Domestic Producer and Executive Producer). For the submission of the qualification application and all the supporting documentation as provided for herein and the Annexes hereof by the applicant enterprise and in reference to the other party (Domestic Producer or Executive Producer), the applicant enterprise shall submit, along with the qualification application, an authorization legally signed by the other party, in accordance with ANNEX 1 and the Solemn Declaration defined in ANNEX 1.

e. All the supporting documents that accompany the qualification application and the supporting documentation file of the investment plan, as specified in the Annexes hereto, are submitted by the applicant enterprise, regardless of whether they concern the applicant enterprise or the other party.

f. The applicant enterprise pays all the amounts of the required fees.

g. In the case of article 25 par. 4 of Law 4487/2017, the applicant enterprise shall be considered as the Investment Plan Entity, to whom all the documents, acts and decisions provided for in this proclamation shall be communicated and which submits the objection as provided for in article 29 par. 5 of Law 4487/2017.

5. In the event of a co-production between two or more of the enterprises, which are established or have a branch in Greek territory and operate as a Producer for the production of audiovisual works (co-production between Domestic Producers), the following procedures apply:

a. The qualification application is submitted and signed, through its legal representative, by the co-producer enterprise selected by the rest of the co-producers as the one to submit the application.

b. Within the framework of an internal written agreement between the co-producers, which is submitted alongside with the qualification application, one or more co-

producers may be designated as the Beneficiary (s) of the aid, at least one of which is the applicant co-producer. With the qualification application, the Beneficiary (s) shall be declared as agreed and specified between the parties as described above. Where more than one co-producers have been declared as Beneficiaries, the applicant co-producer shall declare the percentage of the total aid to be received by each co-producer, respectively, as per the internal agreement between the co – producers/parties. In the event of a non-declaration of the percentage of the aid as agreed to be received by each of the designated beneficiaries , the declared beneficiaries receive the amount of the aid equally.

c. The applicant co-producer submits the supporting documents that accompany the qualification application and the supporting documentation file of the investment plan, as specified in the Annexes hereof, only for itself and for the co-producers defined in the qualification application as beneficiaries of the aid and alongside submits only the Solemn Declaration defined in ANNEX 1 for all the co-producers, regardless of whether they are defined as beneficiaries of the aid. For the submission of the supporting documents in reference to the designated beneficiaries as declared in the qualification application , the applicant co-producer submits alongside with the qualification application a legal authorization duly signed by the rest beneficiaries of the aid co-producers, as well as the Solemn Declaration defined in ANNEX 1.

d. All the supporting documents required to accompany the qualification application and the supporting documentation file as specified in the Appendices hereto shall be submitted by the applicant co-producer, regardless of whether they concern the applicant co-producer itself or the rest of the co-producers.

e. The applicant co-producer pays all the amounts of the required fees.

f. For the purposes of this paragraph 5, the applicant co-producer shall be considered as the Investment Plan Entity, to whom all the documents, acts and decisions referred to in this notice shall be communicated and is the one who submits the objection referred to in Article 29 par.5 of Law 4487/2017.

6. The qualification application and the relevant supporting documentation file of the investment plan should include all the elements that are provided for in article 28 par. 2 and 3 of Law 4487/2017, as specified in ANNEX 1 hereof.

7. Upon the electronic submission of the qualification application by the Investment Plan Entity, the State Aid Information System (PSKE) provides unique electronic submission number.

8. For the submission of the application, a fee is set at 0,0005 of the eligible costs included in the qualification application. In any case, this amount may not be less than five hundred (500) euros and more than two thousand (2.500) euro.

9. In case the Investment Plan Entity intends to produce more than one episode of the television series or the mini television series of any type content (ie fiction, or documentary or animation), it may include in one qualification application all the episodes he intends to produce, without the need for a separate application for each of these episodes. In this case:

a. For the submission of the qualification application a fee set at 0,0005 of all the eligible costs of all the episodes included in the qualification application is required. In any case, this amount may not be less than five hundred (500) euros and more than two thousand (2.500) euro.

b. Each episode included in the qualification application should meet, each one separately, the general statutory condition for eligibility for the present aid scheme as provided in Article 23 par.2 of Law 4487/2017, i.e. the minimum threshold of the eligible costs required to be incurred in the Greek territory will amount to at least thirty thousand (30.000) euros per each episode.

c. The fulfillment of the cultural criteria shall be assessed in total for all the episodes included in the application.

d. If any of the above episodes does not meet the statutory terms of the aid, only the eligible costs related to the episodes that meet the aforementioned statutory terms are approved.

10. In the case of a qualification application for the purpose of producing a set of episodes (season) of a television series or mini television series of any type content (i.e. fiction, or documentary or animation), the following apply:

a. One qualification application shall be submitted, and a fee set at 0,0005 of the eligible costs of all the episodes included in the qualifying cycle of episodes is required. In any case, this amount may not be less than five hundred (500) euros and more than two thousand (2.500) euro.

b. Each episode included in the qualifying set of episodes (season) should meet, each one separately, the general statutory condition for eligibility for the present aid scheme provided for in Article 23 par.2 of Law 4487/2017, i.e. the minimum threshold of the eligible costs required in the Greek territory shall amount to at least thirty thousand (30.000) euros per each episode.

c. The fulfillment of the cultural criteria shall be assessed in total for all the episodes of the qualifying set of episodes.

d. If any of the above episodes do not meet the statutory terms of the aid, only the eligible costs related to the episodes that meet the aforementioned statutory terms are approved.

11. In the case of a qualification application for the purpose of producing sections of episodes of a television series or mini television series of any type content (i.e. fiction, or documentary or animation), the following apply:

a. One qualification application shall be submitted, and a fee set at 0,0005 of the eligible costs of the sections of episodes included in the qualification application is required. In any case, this amount may not be less than five hundred (500) euros and more than two thousand (2.500) euro.

b. The sections of episodes included in the qualification application should meet the general statutory condition for eligibility for the present aid scheme provided for in Article 23 par.3 of Law 4487/2017, i.e. the minimum threshold of the eligible costs required in the Greek territory shall amount to at least a hundred thousand (100.000) euros for all and in total the sections of episodes included in the qualification application.

c. The fulfillment of the cultural criteria shall be assessed in total for all the sections of episodes included in the qualification application.

Article 5

Special Arrangements regarding the establishment of the Committee for the Legitimacy Examination and Evaluation of the qualification application

1. The examination of legitimacy and the assessment of the qualification application in accordance with paragraph 2 of Article 29 of Law 4487/2017 shall be carried out by the Committee referred to in the above article of the Law, in accordance with the following additional provisions and rules of operation of the Committee as well.

2. With regard to the legality examination and the assessment of the qualification application, in case the application concerns an investment plan for the production of non-cinematic audiovisual work, the Committee consists of three members and is constituted by decision of the President and Managing Director of E.K.O.M.E.. With the said decision, the President and Managing Director of E.K.O.M.E. appoints:

a. Three regular members consisting of three (3) employees of E.K.O.M.E., of which at least one belongs to the Administrative - Economic (with University Education) category and at least one has an artistic capacity related to the production of audiovisual work.

b. Three (3) alternate members with the same attributes of item (a) above. Alternates attend the meetings of the Committee and exercise decisive membership powers only in case a regular member is impeded.

3. With regard to the legality examination and assessment of the qualification application, if the application concerns an investment project for the production of a motion picture, the Committee is made up of three members and is constituted as follows:

a. By means of a decision of the Chair and Managing Director of E.K.O.M.E., two (2) regular members of the Committee consisting of two (2) employees of E.K.O.M.E. are appointed, either belonging to the Administrative - Economic (with University Education) category or being experienced in the production of audiovisual work. By the same decision, the Chair and Managing Director of E.K.O.M.E. also appoints two (2) alternate members with the same capacities as those set forth in the immediately preceding paragraph. The appointed members may be the same as those appointed under paragraph above of this Article.

b. By means of a decision of the Board of Directors of the Hellenic Film Center (EKK), following an invitation of the President and CEO of E.K.O.M.E., which sets a deadline for the submission of the proposal by the EKK, a regular member of the Committee and an alternate member of the Committee is proposed. The above proposal of the Hellenic Film Center is binding for the President and CEO of E.K.O.M.E., who, on

receipt of the above proposal, appoints the proposed persons as a regular and alternate member of the Committee respectively. In the event that the Greek Film Center does not submit its proposal within the deadline specified in the invitation for any reason, or if the Greek Film Center is unable, for reasons of inability to constitute its administration or for any other reason, to submit an appropriate timely proposal, the third member of the Committee is appointed by the President and CEO of E.K.O.M.E.

4. The Chair of the Committee is, both in the case of paragraph 2 and in the case of paragraph 3 of this Article, one of the regular members who are employees of E.K.O.M.E.. The President and CEO of E.K.O.M.E., by means of the decision appointing the members of the members-staff of E.K.O.M.E. of par. 2 and par. 3 of this article, also appoints the person who will be the Chair of the Committee.

5. The members of the Committee must inform the Chair of the Committee on time in case there is an impediment in order to ensure that the lawful replacement procedures will follow. The Chair of the Committee informs the President and CEO of E.K.O.M.E. regarding the above mentioned. An impediment is considered any of the impediments of Article 7 paragraph 2 of Law 2690/1999 "Code of Administrative Procedure".

6. In order to facilitate and accelerate the work of the Committee, special rapporteurs may be appointed by the President and CEO of E.K.O.M.E., who are not members of the Committee. The suggestions of the rapporteurs are aimed at facilitating the Committee's work and are not binding on its members.

7. The Commission's work is assisted by a Secretariat designated by the same decision setting up the Committee and is responsible for keeping minutes of the meetings and for any secretarial support required for the smooth operation of the Committee.

8. The Committee's meetings shall take place either at E.K.O.M.E. 's premises or via videoconference, at any working day within or beyond normal working hours following the invitation of its members by its Chair in accordance to Article 14 of Law 2690/1999, as in force. The agenda, issued by the Chair of the Committee, shall be notified to the members by the Secretariat. A quorum of all members is required for a decision and decisions are taken by a majority of the members of the Committee.

9. The provisions of articles 1, 2 and 3 of Law 3213/2003 (A309), as applicable, regarding submission of declaration of their assets apply to the members of the Committee. In the event that other issues arise as to how the Committee operates, Articles 13, 14 and 15 of Law 2690/1999 "Ratifying the Code of Administrative Procedure", as applicable, apply.

Article 6

Special provisions regarding the content of the legitimacy examination and the evaluation of the Committee of Article 29 par. 2 of Law 4487/2017

1. In the context of the examination of legitimacy and evaluation carried out by the Committee in accordance with Article 29 (2) of Law 4487/2017, the following elements shall be considered, based on the relevant supporting documentation as provided for in ANNEX 1 of this proclamation:

a. The Committee verifies and certifies that the investment plan falls under the activity code numbers 59.11 and 59.12 in accordance with Article 1 (2) of this proclamation.

b. The Committee verifies and certifies that the investment plan concerns an audiovisual work according to article 20 par. 2 and / or paragraph 3 of Law 4487/2017.

c. The Committee verifies and certifies that no start of production works of an investment plan, as defined in Article 2 of this proclamation, has taken place prior to the qualification application.

d. The Committee verifies and certifies any accumulation of the requested aid with the aid provided for in other schemes. It also verifies and certifies that, in the event of any such accumulation, the conditions of Article 8 paragraphs 3, 4 and 5 of the GAC are met.

e. The Committee verifies the compliance of the requested aid with the maximum aid intensities and maximum aid amounts, taking into account the total amount of aid granted, where appropriate, to the aided investment plan. Similarly, the possibility of artificial splitting up the aid schemes is examined, in accordance with Articles 4 (2) and 8 (1) of GAK.

- f.** The Committee examines whether there is a combination of the aid of the present proclamation with EU funding, as provided for in Article 8 par. 2 of GAC.
 - g.** The Committee verifies and certifies that an aid recovery procedure is not pending against the Investment Plan Entity following a prior decision by the European Commission in accordance with Article 1 (4) of the GAC.
 - h.** The Committee verifies and certifies that the total eligible costs included in the qualification application to be spend within the Greek Territory amount to at least the amounts provided under Article 23 of Law 4487/2017.
 - i.** The Committee verifies and certifies that the conditions regarding the Beneficiary as provided for in article 25 par. 1 and 2 of Law 4487/2017, are fulfilled and the negative conditions provided for in article 25 par. 5 of Law 4487/2017 do not apply.
 - j.** The Committee verifies and certifies that the supporting documents in ANNEX 1 substantiate the legal operation and representation of the Investment Plan Entity, the fulfillment of the specific solvency conditions provided by the submission of the relevant solvency documentation in ANNEX 1, the sources of financing of the investment plan, according to the submitted information.
 - k.** The Committee evaluates the submitted eligible expenditure budget and their correct allocation per group and per category of expenditure in accordance with ANNEX 2.
 - l.** The Committee examines the supporting documentation regarding the cultural criteria score marks and verifies that the investment plan complies with the above cultural criteria having obtained the required minimum overall rating.
 - m.** The Commission shall check as to its completeness and legality any other document submitted in accordance with ANNEX 1 hereof.
- 2.** Following the legitimacy examination and the evaluation of the qualification application, the Commission recommends to the Minister of Digital Policy, Telecommunications and Media the acceptance or rejection of the qualification application.

Article 7

Special Arrangements for the Approval Decision regarding Qualification of the Investment Plan for support

1. Investment plans that meet the legal requirements are subject to the present aid scheme in accordance with Article 29 par.3 of Law 4487/2017.

2. A summary of the approval decision of the Minister of Digital Policy, Telecommunications and Media regarding the qualification of the investment plan is published in the Government Official Gazette and is posted in Diavgeia. After the relevant post of the summary, an exact copy of the approving qualification decision and its summary, is sent to the Investment Plan Entity via email to the email address that the investment plan entity has stated during its registration to the PSCE. The deadlines and dates beginning with the approval of the approving qualification decision, start from the date of publication of a summary of the approving decision in the Government Official Gazette.

Article 8

Special Arrangements for Objections against the Decision Rejecting the qualification of the Investment Plan.

1. The examination of the objection against a decision rejecting investment plans, of Article 29 par. 5 of Law 4487/2017, shall be carried out by the Committee defined in the above article, in accordance with the following additional provisions of terms and rules of operation of the Objection Examination Committee.

2. In order to examine an objection to a decision rejecting an investment plan for the production of non-cinematographic audiovisual work, the Committee consists of three members and is constituted by decision of the Minister of Digital Policy, Telecommunications and Media. In its decision, the Minister for Digital Policy, Telecommunications and Media appoints:

a. Three regular members consisting of two (2) employees of E.K.O.M.E. and one (1) employee of the Ministry of Digital Policy, Telecommunications and Media, who has a law degree.

b. Three (3) alternate members with the same attributes described in item (a) above. Alternates attend the meetings of the Committee and exercise decisive membership powers only if there is an impediment in relation to a regular member.

3. For the purpose of examining an objection to a decision rejecting an investment plan for the production of a cinematographic film, the Committee is made up of three members and is constituted as follows:

a. By means of a decision of the Minister of Digital Policy, Telecommunications and Media, two (2) regular members of the Committee consisting of one (1) employee of E.K.O.M.E. and one (1) employee of the Ministry of Digital Policy, Telecommunications and Media, who has a law degree. By the same decision, the Minister of Digital Policy, Telecommunications and Media also appoints two (2) alternate members, which have the same capacities as those set forth in the immediately preceding paragraph. The appointed members may be the same as those appointed under paragraph 2 of this Article above.

b. By means of a decision of the Board of Directors of the Hellenic Film Center (HFC), following the invitation of the Minister of Digital Policy, Telecommunications and Information, which sets a deadline for submission of the proposal by the Hellenic Film Center, a regular member of the Commission and an alternate member of the Committee is proposed. The above proposal of the Hellenic Film Center is binding for the Minister of Digital Policy, Telecommunications and Media, who, upon receipt of the above proposal, appoints the proposed persons as a regular and alternate member of the Committee respectively. In the event that the Hellenic Film Center does not submit its proposal within the deadline specified in the invitation, for whatever reason, or if the Hellenic Film Center fails to submit a timely proposal for reasons of inability to constitute its administration or for any other reason, the third member of the Committee is appointed by the Minister of Digital Policy, Telecommunications and Media.

4. The Chair of the Committee is, both in the case of paragraph 2 and in the case of paragraph 3 of this Article, one of the regular members who are employees of E.K.O.M.E. The Minister of Digital Policy, Telecommunications and Media, by means of the decision to appoint the members of staff of E.K.O.M.E. of par. 2 and par. 3 of this article, also appoints the person who will be the Chair of the Committee.

5. Members of the Committee must inform the Chair of the Committee on a timely manner whether they have an impediment as defined in Article 6 (5) hereof. The Chair

of the Committee then informs the Minister of Digital Policy, Telecommunications and Media about this issue.

6. The Committee's work is assisted by a Secretariat designated by the same decision to set up the Committee and is responsible for keeping minutes of the meetings and for any secretarial support required for the smooth operation of the Committee.

7. The Chair of the Committee may appoint a member/members of the Committee as Rapporteur/Rapporteurs and/or appoint special rapporteurs who are not members of the Committee. The Rapporteurs' suggestions are intended to facilitate the Committee's work and are not binding on its members. If a Rapporteur is appointed, the Rapporteur draws up a full and reasoned submission regarding the objection and submits it to the members of the Committee for evaluation.

8. The objection is examined on the basis of the information submitted by the Investment Plan Entity in the qualification application and / or on the basis of any clarification required by Article 29 (2) of Law 4877/2017 in the context of the legality and assessment of the qualification application, which cannot be altered. Any clarification questions raised during the procedure for the examination of the objection shall be made by the members of the Committee to the relevant public service or the Investment Plan Entity and shall be answered accordingly only electronically. Any other communication between the members of the Committee with the Investment Plan Entity is explicitly prohibited.

9. Committee meetings shall take place either at the premises of E.K.O.M.E. or via teleconference at any working day within or beyond normal working hours, at the invitation of its members by the Chair, in accordance with the provisions of Article 14 of Law 2690/1999, as in force. The agenda, issued by the Chair of the Committee, shall be notified to the members by the Secretariat. A quorum of all members is required for a decision and decisions are taken by a majority of the members of the Committee.

10. The Objections Examination Committee shall decide within fifteen (15) days from the date of submission of the objection and shall refer the matter to the Minister of Digital Policy, Telecommunications and Media, who shall issue the relevant decision rejecting or accepting the objection. Expiration of the above deadline without a decision of the Minister of Digital Policy, Telecommunications and Media equals a negative decision. The decision on the objection is notified to the Investment Plan

Entity at the email address it has declared and which the Investment Plan Entity must monitor.

11. The Chair of the Objections Examination Committee shall draw up an annual report containing detailed information on the number and topics of the meetings, as well as the decisions taken in the framework of its operation. Regarding the members of the Committee the provisions of articles 1, 2 and 3 of Law 3213/2003 (A309), as applicable, shall apply, with regard to the submission of a declaration of their assets. In the event that other issues arise as to how the Committee operates, Articles 13, 14 and 15 of Law 2690/1999 "Ratifying the Code of Administrative Procedure", as applicable, shall apply.

Article 9

Special Provisions regarding the Modifications of the Qualification decision – fee determination

1. Amendments to the Investment Plan included in the approved qualification application are permitted under the terms and conditions described in the following paragraphs of this article. Modifications to the Investment Plan, in terms of permissibility, are separated into modifications which are allowed without the need for the submission of a request for amendment and the issuance of a decision, and into modifications allowed only upon submission of a request for amendment and the issuance of an amendment decision regarding the qualification application.

2. The Investment Plan Entity may, in the course of the implementation of the Investment Plan and until its completion, undertake a limited internal reallocation and reclassification of the eligible costs included in the investment plan approved under the following conditions:

a. Reclassification and reallocation involves an increase in the amount of one or more specific categories of eligible expenditure while reducing the amount of one or more other categories of eligible expenditure so that, following this reclassification / reallocation, the total amount of approved eligible costs, as this amount is set in the original Investment Plan that was subject to approval, is not modified.

b. This reclassification and redistribution is in accordance with the restrictions of article 26 par. 2 of Law 4487/2017.

c. The deviation of an increase in one eligible expenditure and a decrease in another, in the context of the item (a) above, does not exceed a maximum of 20% of the amount of the relevant eligible expenditure as described in the Investment Plan that was the subject of Approval.

3. Regarding the permitted amendments in paragraph 2 above, the Investment Plan Entity, when submitting the audit request under article 30 par. 2 of Law 4487/2017, states, explains and presents in a specific manner the exact percentage of the permitted amendment it did and identifies those categories of expenditure which have been subject to internal expenditure rearrangement and reallocation.

4. In the process of implementing the Investment Plan and up to its completion, the Investment Plan Entity may modify the total number of days of the shootings and / or total number of days of other production / post-production works included in the approved investment plan under the following conditions:

a. That the modification of the total number of days of the shootings and / or total number of days of other production / post-production works is made within the time limits for the implementation of the Investment Plan.

b. That the modification of in the total number of days is accompanied by all the necessary legal procedures for obtaining approvals and for the declaration-notification of changes in work programs in accordance with Labor Legislation.

c. That the modification of the total number of days, in terms of shooting, does not entail or result in or alter significantly the place and locations of filming as described above in the approved Investment Plan. In case such a change occurs, then the "physical subject matter" modification procedures described in paragraph 5 of this article below are followed.

5. The amendments of the present paragraph constitute permitted amendments on the condition that an application for amendment is submitted and a decision approving the amendment of the qualification decision, in accordance to the procedure of article 32 par. 2 of Law 4877/2017 and in accordance to the more specific provisions of the present paragraph, is issued. Such modification requests shall be accepted, on condition that the statutory general terms and conditions for the

qualification criteria are still met. The amendments for which an application is required and a decision for amendment to be made in accordance with the procedure of article 32 par. 2 of Law 4487/2017 are the following:

a. Amendment of the kind described in paragraph 2 of the present article, but which exceeds 20% of paragraph 2 (c) of this Article. Subject to the general conditions of paragraph 5 above, in order to consider the relevant modification request, it shall be necessarily accompanied by a justification of its feasibility with a relevant technical description.

b. Amendment consisting in adding new aided expenditure. This amendment is permitted with regard to an amendment relating to a motion picture or television movie and / or in cases an Investment Plan Entity for the production of a television series or a mini-TV series (of any content, ie fiction, or documentary or animation) intends to produce additional audiovisual works (episodes) with respect to the initial episodes (one or more) which have been subject to the aid scheme or the episodes of the set of episodes (i.e. season) that haveve been subject to the aid scheme. The Investment Plan Entity shall submit the supporting documents set out in ANNEX 1.1 hereof. The request shall be accepted if and in so far as there are relevant aid amounts available and subject to the principle of time priority which, for the purposes of applying this paragraph, refers to the date of submission of the application for the amendment-addition of new aided expenditure. In the case of an amendment application regarding the production of additional episodes as per the above, and in order for the approval or non-approval of the application, Article 4 par. 9 applies proportionally and the general statutory condition as provided for in article 23 par. 2 of Law 4487/2017 to the aid scheme is required, i.e. for each additional episode total eligible costs incurred in the Greek territory of at least thirty thousand (30.000) euros. The fulfillment of the cultural criteria is assessed in total for all the additional episodes included in the amendment application and the provisions of par. 6 hereto apply as regards the fee of the amendment application apply.

c. Amendment relating to the physical subject-matter of the Investment Plan. The physical subject-matter of the Investment Plan, is any item which falls within the criteria set out in the TABLES of ANNEX 3 to this Proclamation, including, but not

limited to, the scenario to the extent it is related to the cultural criteria to which the audiovisual work is subject to, the cast and the specific production sites (filming locations), as all the above issues are described or specified in the approved investment plan. The request shall be necessarily accompanied by justification of its feasibility with a relevant technical description. Upon receipt of the request, and with a view to its approval or not, a reassessment of the score of the cultural criteria received by the approved investment plan is required. The relevant review is carried out by the Committee referred to in Article 29 of Law 4487/2017.

d. Amendment relating to the Investment Plan entity, due to merger or company split, which occurs during the implementation of the investment plan. For the consideration of the above request the following shall apply:

aa. Universal succession of the entity by the new entity, in respect of all its rights, obligations and legal relationships

bb. in the event of a division of a branch, special succession at least as to those resulting from the qualification decision.

cc. When examining the request, the size of the new entity and the accumulation of the aid with any other aid will be examined and, if necessary, the percentage or amount of aid will be reduced in order to secure that all the relevant legitimacy requirements for the investment plan are met.

dd. The request must be necessarily accompanied by the following documents: a) a letter from the legal representative of the new entity for the change; b) in the event of a merger, a Solemn Declaration of the legal representative of the new entity declaring the intention to complete the investment plan c) the short corporate profile of the new entity d) supporting documents substantiating the legal completion of the merger or split processes e) documentation regarding the legal representation of the new entity.

ee. The examination of the request does not require a reassessment of the scores of the cultural criteria obtained by the investment plan when it became subject to the provisions of this notification.

e. Amendment relating to the Investment Entity plan, if the Entity is a sole proprietorship. If the Investment Plan Entity is a sole proprietorship, the change of entity is accepted due to succession or retirement and transfer to the spouse or a

person up to the second degree (by blood), in case the entire enterprise is transferred, the same subject -matter of business activity is maintained, and the new business assumes all the obligations and rights of the transferred one. The request must be accompanied by the following supporting documents: (a) letter of the new entity regarding the change (b) documentation for the legal succession (including documentation that substantiate that no other heirs exist) or retirement or transfer; (c) a Solemn Declaration of the new entity declaring the intent to complete the investment and the universal succession of the previous entity by the new (d) documentation substantiating the marital or family relationship on the basis of which the permitted change of entity took place.

f. Amendment regarding the extension of the time required to complete the investment for reasons other than force majeure. The following shall be considered for the examination of the above request:

aa. The request is submitted before the deadline for completion as set out in the qualification decision and is approved automatically, on condition that 50% the eligible expenses of the Investment Plan, is confirmed to have been spend within the above-mentioned deadline.

bb. The implementation of 50% of the eligible expenses of the Investment Plan within the above deadline for completion is confirmed following the audit of Article 30 Law 4487/2017. In particular, submitting the relevant request for amendment also serves as a request for the examination of the implementation of 50% of the eligible costs of the Investment Plan. The request shall be accompanied by the supporting documentation provided in ANNEX 4 hereto. Upon receipt of the relevant request, the Committee of Article 29 Law 4487/2017 shall transmit without delay the submitted information and supporting documents to the Audit Body, which shall carry out all the necessary auditory actions of Article 11 of this Proclamation, proportionally applied, and shall draw up and submit his report to the Committee referred to in Article 29 of Law 4487/2017 within fifty (50) days.

g. Amendment regarding the extension of the time for completion of the investment for reasons of force majeure. The following shall be considered for the examination of the above request: The request is submitted before the expiry date of the originally approved completion date and the requested extension is set for a period equal to the

interruption or delay provided that the possibility of completing the investment plan within the new deadline is substantiated. The request shall be necessarily accompanied by: (a) a letter from the investment plan entity detailing and timing the events that required the interruption or delay of the implementation of the investment plan and constitute reasons for force majeure; (b) documentation and evidence of the above; (c) a technical memorandum on the implemented project and a timetable for completing the investment in order to substantiate the feasibility of implementing the investment plan within the requested deadline.

6. For the submission of the requests of the present article, the payment of a fee is required, the amount of which is set at 0,0002 of the eligible costs of the investment plan as defined in the qualification decision. In any case, this amount may not be less than two hundred (200) euro and more than one thousand (1,000) euros.

Article 10

More Specific Provisions regarding the Establishment of the Audit Body for the Approved Investment Plan under Article 30 of Law 4487/2017

1. The auditing of the approved investment plans provided under article 30 of Law 4487/2017 is carried out by the Audit Body specified under the same aforementioned article of the Law, as per the following additional provisions of terms and operation rules of the Audit Body.

2. Regarding the audit of an approved plan for the production of an audiovisual work except from a film, the Audit Body consists of three members and is established by the decision of the President and CEO of E.K.O.M.E. With the said decision the President and CEO of E.K.O.M.E. provides:

a. Three (3) regular members consisting of three (3) employees of E.K.O.M.E., one of which has experience in the production of audiovisual work.

b. Three (3) alternate members that have the same capacities as those under (i) above. The alternate members will participate in the Body's operation, only if a regular member is unable to attend, for the reasons stated under article 6 par. 5 of the present.

3. Regarding the audit of an approved investment plan for the production of a film, the Committee consists of three members as follows:

a. Three members are appointed by decision of the President and CEO of E.K.O.M.E., consisting of two (2) employees of E.K.O.M.E. and one (1) employee of the Hellenic Film Center. The member of the Body – employee of the Hellenic Film Center, is proposed by decision of the Board of Directors of the Hellenic Film Center, when convened by the President and CEO of E.K.O.M.E., who sets a deadline for the submission of the proposal by the Hellenic Film Center. The above-mentioned proposal of the Hellenic Film Center is binding for the President and CEO of E.K.O.M.E., who on receipt of the aforesaid proposal appoints the proposed person as regular member of the Body. In case the Hellenic Film Center doesn't for any reason submit its proposal within the stated in the proposal deadline or if the Hellenic Film Center is unable for reasons related to its inability to set up its administration or for any other reason to submit a relative timely proposal, the third member of the Committee is appointed by the President and CEO of E.K.O.M.E.

b. Three (3) alternate members that have the same capacities under (a) above and are appointed with the same procedure described above. The alternate members participate in the operation of the Board on condition that a full member is unable to attend, for the reasons stated under article 6 par. 5 of the present.

4. The members of the Body are obliged to timely inform the President and CEO of E.K.O.M.E., if they are unable to attend for the reasons stated under article 5 par. 5 herein.

5. After the submission of the audit application by the Investment Plan Entity, the Audit Body commences the audit works within two (2) working days from the submission of the application. Within fifteen (15) days following the commencement of the audit works, the Audit Body is obliged to have drafted and submitted its report to the Committee provided under article 29 par. 2 of Law 4487/2017. Regarding specifically the audit provided under article 9 par. 5 (f) bb. of the present proclamation, the deadlines referred thereunder apply. In order to facilitate and accelerate the work of the Audit Board, the President and CEO of E.K.O.M.E. may appoint rapporteurs from the members of the Board or special rapporteurs as well

who are not members of the Board. The recommendations of the rapporteurs aim at facilitating the operations of the Board and are not binding on its members.

6. The documents required, according to article 30 par. 2 indent c of Law 4487/2017, for the submission of an audit application on behalf of the Investment Plan Entity, are specified in ANNEX 4 herein. Both the audit application and the supporting documents referred to in ANNEX 4 shall be submitted and filed on the same day.

Article 11

More specific provisions regarding the content of the audit of approved plans of article 30 of Law 4487/2017 by the Audit Body and the content of the report

1. The Audit Body proceeds to the following auditing actions:

a. Certifies that the audit application is complete and that it includes all the accompanying documents, as provided under article 30 par. 2 indent c of Law 4487/2017 and are specified in ANNEX 4 of the present.

b. In case the Audit Body identifies any shortcomings in the completeness of the application and the submitted documents, calls the applicant to submit the missing data and documents within twelve (12) days.

c. In case the Audit Body finds out that the application accompanied by the necessary documents is complete or was completed after the submission of the data of par. (b) above, proceeds to the following auditing actions:

aa. Checks and verifies the compliance of the specified three years deadline for the completeness of the investment plan of article 30 par. 2 indent (a) of Law 4487/2017.

bb. Checks and verifies that the Investment Plan Body has carried out a minimum of 60 % of the investment plan that is subject to the present state aid scheme and that, regardless of the rate performed, the total of the eligible costs that were spent in the Greek territory exceeds the minimum thresholds set out under Article 23 of Law 4487/2017.

cc. Checks and certifies the correct and complying to the provisions of ANNEX 4 accounting presentation of the data implementing the investment.

dd. Checks and certifies that the Investment Plan Entity has complied with the cultural criteria, as stated in the approving qualification decision.

ee. Checks and certifies that the submitting documents that relate to the employment are complete and prove the legal employment and insurance of the personnel as well as the absence of any relevant debts.

ff. Checks and certifies the compliance of the implementation of the investment plan in terms of shootings schedule and locations with the approved decision shooting schedule and locations as included in the qualification approval, as the above may have been lawfully amended, following the provisions of article 9 of the present proclamation.

gg. Checks and certifies the payment of the submitted invoices.

ii. Checks and certifies that the eligible costs have been all incurred in Greece and that legal Greek invoices of payment has been issued, in accordance to ANNEX 4 herein.

jj. Checks and certifies that the correct compliance with the procedures of article 9 of the present proclamation and the implementation of the Investment Plan, according to the qualification approval decision, along with the legal amendments that occurred, as per the procedures under article 9 of the present proclamation.

2. After the conduction of the above-mentioned audit, the Body drafts an Audit Report, where all the findings of the audit are written. The Report is submitted to the Committee of article 29 par. 2 of Law 4487/2017 for its further actions, as these actions are specified under article 12 of the present proclamation.

Article 12

More specific provisions regarding the of the completeness of the Audit Report and of the compliance with the terms of the qualification approval decision

1. After the submission by the Audit Body of the report of article 30 par. 3 of Law 4487/2017 to the Committee of article 29 par. 2 of Law 4487/2017, the Committee of article 29 par. 2 proceeds to the following actions:

a. The Committee checks the competence of the audit report. In case that the audit report is declared complete at its most part, but it needs limited in extent additions or clarifications, the Committee will send the Report for additions and clarifications to the Audit Body, which will revert the Audit Report to the Committee complete. In case

the Audit report is declared non-complete and needs extended drafting to be completed, the Committee issues a decision verifying the above and sends the decision to the President and CEO of E.K.O.M.E. The latter after receiving the relevant decision of the Committee, orders the repetition of the conduction of the Audit and the extension of the deadline for completion of the audit in accordance with the provisions of article 30 par. 3 of Law 4487/2017, from an Audit Body with a different composition as designated by the President and CEO of E.K.O.M.E. in accordance with the procedure set out in Article 10 of this proclamation. In this case, the new Audit Body shall begin the audit procedures within two (2) working days of its appointment and shall submit a new audit report within fifteen (15) days from the commencement of the audit works.

b. If the report of the Audit Body is complete, the Committee examines the audit report and the findings thereon and, if all legal conditions are met, suggests the issuance of an approval decision by the Minister of Digital Policy, Telecommunications and Media, otherwise proposes a decision to revoke the qualification application. If the other legal terms are met and in case according to the Audit Report findings a proportion of eligible costs not exceeding 10% of the total eligible costs, is not substantiated due to not proper issuance of relevant documents and receipts for payment of invoices or personnel fees, the Committee may propose the approval of the investment plan, after issuing ex officio a reasoned decision rejecting the part of the eligible expenditure for which the statutory conditions are not substantiated.

Article 13

Procedure for the certification of the plan's completion

1. In the decision of the Minister of Digital Policy, Telecommunications and Media that certifies the investment plan's completion, provided under article 31 par. 1 of Law 4487/2017 is stated herein that a summary of this decision is published in the Government Gazette and posted on Diavgeia's website. After the relevant post of the summary, a certified copy of the investment plan's completion certifying decision and its summary is send to the Investment Plan Entity to the email it has registered at the

time of its registration with PSKE. The two-month deadline for paying the subsidy, as provided for in article 33 par. 1 and 2 of Law 4487/2017, is to be calculated from the date the summary of the Minister of Digital Policy, Telecommunications and Media decision is published in the Government Gazette.

2. The completion of the investment plan certifying decision specifies the expected time for the completion of the investment plan and the final aid amount. As expected time for the completion of the investment plan is deemed to be the actual time of the completion of the physical and financial subject-matter, as it set out in the completion certifying decision and not the time of publication of the relevant decision on the Official Government Gazette.

Article 14

Specification of the acknowledgement of contribution of investment incentive and determination of the means of delivery of digital files

1. Regarding the obligation to acknowledge in the audiovisual work's titles that the audiovisual work has been created with the contribution of the investment incentive by E.K.O.M.E. in Greece, according to the provision of Article 34 par. 2 of Law 4877/2017, the provisions of paragraph 2 hereof apply:

2. Indicative form and content of the above indication is defined herein, as follows:

"The work (film, TV series, etc.) was created with the support of the National Centre of Audiovisual Media & Communication-E.K.O.M.E. in Greece". In addition to the above text, the E.K.O.M.E. logo must also be provided. This indication appears necessarily either in the opening or the ending titles of the audiovisual work.

Article 15

More specific provisions regarding the obligations of bodies, the investment plans of which fall within the provisions of Law 4487/2017 and of the present notification.

1. The investment plan entities, whose the investment plans fall within the provisions hereof are obliged, apart from the provisions under Article 23 of Law 4487/2017, to

comply with the double entry accounting system (books of category C') or a single entry system (books of category B') for investment plans, the eligible cost of which doesn't exceed the amount of three hundred thousand (300.000) euros, as well as discrete account monitoring of the sizes that relate to the plan's implementation and the terms of the qualification decision.

2. The Investment Plans Entities, after their qualification under the present Law and until the expiration of the period of compliance with their obligations, they are obliged:

- a. to comply with the terms of the qualification approval decision and with any legal amendments of it,
- b. not to cease the operation of the enterprise,
- c. not to interrupt the productive activity of the investment,
- d. not to proceed to alterations and amendments, for which a prior authorization is needed, according to Article 32 of Law 4487/2017 and article 9 hereof,
- e. to notify of any alterations of their identification data that have been declared by them at the qualification application, such as the name of company, the legal form, the registered office, and contact details.

3. E.K.O.M.E. as well the Investment Plan Entities that are subject to the provisions hereof retain, maintain detailed files with the information and the documents required to verify the compliance with all the qualification terms and conditions, so that they will be able to respond to audits conducted by the competent national authorities or the European Commission services. The above-mentioned files are kept for ten (10) years from the date of the state aid.

Article 16

Revocation of the certification of completion decision

In case of Article 35 of Law 4487/2017, as well as in cases of breaches of the compatibility with GAK terms, the completion of the investment plan certifying decision is being revoked and the entire state aid is recovered through the process of collecting the debts owed to the State, plus the legal interest rate from each payment. The relevant evidence of payment of the aid by the State is a title for the certification

of the debt by the competent tax authority. The procedures for the revocation of decisions on the granting and recovery of aid, the method of imposing a fine and the collection thereof and any other matter relevant to the application of this article shall be applicable and the provisions of the Ministerial Decision of Article 23 par. 8 of Law 4399/2016 shall apply accordingly.

Article 17

Entry into force

The present notification shall enter into force after its publication in the Government Gazette.

**ANNEXES TO THE PROCLAMATION OF THE SCHEME OF LAW 4487/2017 FOR THE
SUPPORT OF THE PRODUCTION OF AUDIOVISUAL WORKS IN GREECE**

ANNEX 1: Specification of the content of the Qualification Application and of the supporting documentation file.

1. QUALIFICATION APPLICATION AND ITS SUBMISSION

1.a. In order to be subject to the provisions of Chapter D of Law 4487/2017, the investment plan entity files to the EKOME a qualification application for its submission to the present scheme.

1.b. The Qualification Application is submitted electronically via the State Aid Information System (PSKE).

1.c. The Qualification Application includes the details of the investment plan entity as well as information regarding the investment plan, as defined in the relevant screens and fields of the PSKE to be filled in, according to the provisions of paragraph 2 of Article 28 of Law 4487/2017.

1.d The Qualification Application is submitted together with a Solemn Declaration of Article 8 of Law 1599/1986 (S.D.), based on the template set out in Adjunct Annex 1 hereof. The aforementioned solemn declaration bears an authentication of the signatory's signature, by a KEP (Citizens' Service Centre) or other competent authority.

1.e. As regards the submission of the solemn declaration of subpart 1.d, the following applies:

a. In the case of a cross border production as defined in Article 25 par. 3 of Law 4487/2017, as well as in the case of production between a Foreign Producer and a Domestic Producer, which is not considered a "cross border production" according to

the definition of Article 25 par. 3 of Law 4487/2017, the Domestic Producer, as an applicant and beneficiary of the aid, submits for itself the above provided under subpart. 1.d. Solemn Declaration, legally signed through its Legal Representative and also submits in reference to the Foreign Producer the Solemn Declaration of Appendix 1 hereto in accordance with the template thereto placed, in English, legally signed by a duly authorized person and bearing an authentication of the signatory's signature by an authority, that is competent according to the authentication procedures of the Foreign Producer's country of seat.

b. In the case of a production between a Foreign Producer, which contracts with an Executive Producer, as provided under Article 25 par. 4 of Law 4487/2017, the Executive Producer submits for itself the provided under subpart. 1.d. above Solemn Declaration legally signed by its Legal Representative and also submits in reference to the Foreign Producer the Solemn Declaration of Appendix 1 hereto, in accordance with the template placed thereto, in English, legally signed by a duly authorized person and bearing an authentication of the signatory's signature by an authority, that is competent according to the authentication procedures of the Foreign Producer's country of seat.

c. In the case of a production between a Domestic Producer, which contracts with an Executive Producer, as provided under Article 25 par. 4 of Law 4487/2017, the applicant enterprise submits the Solemn Declaration provided under subpart 1.d. above, legally signed by its Legal Representative and also submits a Solemn Declaration in reference to the other enterprise legally signed by its legal representative.

d. In the case of a co-production between Domestic Producers, the Solemn Declaration provided under subpart 1.d. above is submitted and legally signed by the Legal Representative of the enterprise submitting the qualification application, and a Solemn Declaration in reference to the other/others co-producer/co-producers enterprise/enterprises is also submitted legally signed by its/their legal representative/-s.

1.f. In case the applicant enterprise has not been defined as the beneficiary of the aid, according to the provisions of Article 4 hereto, an authorization of the beneficiary/beneficiaries enterprise/s is submitted in reference to the submission of the qualification application and all the supporting documentation file related to the beneficiary/ies enterprise/s by the applicant enterprise . Specifically: In the case of a domestic beneficiary an authorization is submitted legally signed by its legal representative and bearing an authentication of the signatory's signature by a KEP (Citizens' Service Centre) or public authority. In the case of a foreign beneficiary an authorization is submitted legally signed by the legal representative or other duly authorized person bearing an authentication of the signatory's signature by an authority that is competent according to the authentication procedures of the Foreign Producer's country of seat.

For clarity, the above authorisation is not required in the case of submission by the applicant enterprise of only the solemn declaration of ANNEX 1 for the other parties.

2. SUPPORTING DOCUMENTATION FILE, ITS SUBMISSION AND ACCOMPANYING DOCUMENTATION

Together with the Qualification Application and the solemn declaration of subpart. 1.d above, a Supporting Documentation File is also submitted. The Supporting Documentation file includes the accompanying documents provided in paragraph 3 of article 28 of Law 4487/2017 as such documents are hereby specified (sub-chapter 2.d.) of this Annex:

2.a. All the supporting documents that accompany the qualification application and the supporting documentation file of the investment plan are submitted by the Investment Plan Entity. In case the Investment Plan Entity is also the Beneficiary of the aid, the Investment Plan Entity (i.e applicant & beneficiary) only submits for itself the above documents and co - submits only the Solemn Declaration of Annex 1 in reference to other party/-ies , according to what is provided in Article 4 hereto. In the cases that according to Article 25 of Law 4487/2017 as in force and according to Article 4 hereto, the Investment Plan Entity is not also the Beneficiary of the aid, the

Investment Plan Entity also submits the required documentation for the Beneficiary/Beneficiaries of the aid, as those defined, where appropriate, hereof.

2.b. In the case of article 25 par. 4 of Law 4487/2017 and if the Foreign Producer has been defined as beneficiary of the aid, the Executive producer also submits, on behalf of the Foreign Producer, all the documents pertaining to the business of the Foreign Producer as these documents are specified below. These documents are signed by the Legal Representative of the Foreign Producer (if and where such signature is required) or by a duly authorized by the Foreign Producer third person. The same documents bear an authentication of the signatory's signature according to the authentication procedures of the Foreign Producer's country of seat.

2.c. Original supporting documents that are not in Greek are submitted in an official translation in Greek by a translation service of the Ministry of Foreign Affairs or local consular authorities, or by a lawyer registered with a Bar Association of Greece.

2.d. The documentation file regarding the investment plan to be qualified should contain the following information and be accompanied by the following supporting documents:

2.d.1 Financial – technical study

The financial – technical study includes the following sections as specified below:

2.d.1- SECTION A. Introduction

Brief presentation and description of the investment plan, the total budget of the project and the costs to be incurred in the Greek territory, the financial plan, including any other state aids and the aid percentage. The above presentation is a summary presentation document containing the above information without further specific analysis.

2.d.1- SECTION B: Details of the investment plan entity and/or the beneficiary of the aid

B.1 The following information and documentation shall be provided regarding the legal establishment and representation of the investment plan entity and/or the beneficiary of the aid:

(a) Brief presentation of the investment plan entity and/or the beneficiary of the aid: in particular, the date of establishment, Share / Corporate / Partnership Capital (at the time of submission of the qualification application), the statutory objective/purpose of the entity/beneficiary and a brief reference to the production activity of the entity/beneficiary for a period of two years in relation to its completed audiovisual works in the Greek territory or the rest of the world. The above presentation is a summary presentation document containing the above information without need of further specific analysis.

(b) Applicable/valid single text of a consolidated statute (for all legal entities) legally endorsed by the General Commercial Registry. In the case of the companies to be established or in the case of consortia, the contract of the formation (which must include the information referred to in Article 2 of Law 2190/20) or the consortium constitution document is submitted.

(c) Statement of changes by the competent tax authority (DOY) where the Entity's/Beneficiary's codes of activity are indicated.

(d) Documentation for the legitimate Administration and representation of the Entity and the Beneficiary of the aid. In particular, the identity of the members of the Administration and of the Legal Representative (name, surname, father's name and address, residence address) are mentioned.

B.2 Specifically, as regards the procedure of Article 25 (4) of Law 4487/2017, in the case that in accordance with Article 4 hereof the Foreign Producer is defined as beneficiary of the aid, the following apply: The Executive producer submits the details and supporting documents pertaining to the business of the Foreign Producer:

- Short presentation of the Foreign Producer as well as mention of the completion by it of the production of audiovisual works during a two-year period.

- Copy of the latest Statute of the Foreign Producer in force.
- Documentation for the legitimate Administration and representation of the Foreign Producer.

2.d.1- Section C: Technical description of the investment plan, budget, contractual texts and state aid

C.1. The following descriptive elements of the investment plan are submitted:

(a) General presentation and description of the audiovisual work, (submitted as text document)

(b) The summary of the scenario or the scenario of the audiovisual work to be qualified.

(c) The scheduling of the investment plan works, in particular the scheduled start and end dates of the investment plan's works, the place (s) of execution of the plan, the scheduled start and end shooting dates, as well as the number of shooting days to be required in Greece to complete the investment and the number of the employee staff required in direct connection with the implementation of the investment plan.

(d) Detailed budget of the total cost of production (meaning the total production cost of the audiovisual work as a whole and not only the part of the production costs which will be implemented in Greece under this Proclamation)

(e) Detailed budget (clear and separate depiction of such budget in order to be distinct from budget under (d) above) of the eligible costs (grouped in the relevant eligible cost categories and groupings) subject to the present scheme and to be implemented in the Greek Territory. These costs (eligible production costs), as a whole, should not exceed 80% of the total cost of production of the audiovisual work.

C.2. In the case of cooperation between a Producer (Greek and / or Foreign) with an Executive Producer, a legally certified copy of the Executive Production Contract is submitted, as well as the budget of the total project to be executed by the Executive Producer as approved by the Producer. In a separate, distinct line of the submitted budget, the amount / rate of agreed fee of the Executive Producer is mentioned (i.e. the amount of Executive Producer remuneration as subtracted from the total costs to

be incurred by the Executive Producer according to the submitted Executive Production budget).

C.3 In the case of cross-border production and/or co-production, a legally certified private contract between the producers involved in cross-border production and/or the co-production is submitted.

C.4 In the event that a State aid has been received or an application for State aid has been submitted in respect of the same Investment Plan, all relevant supporting documents indicating the State Aid Entity, the applicant, the beneficiary of the Aid and the amount of the aid (requested or received) are submitted.

2.d.1 - Section D: Employment Information

The following employment related information will be submitted as regards the implementation of the investment plan: Written statement - declaration by the investment plan entity, dully signed, containing the names of the key artists, the number of employees to be employed during the investment plan in Greece and the planned new jobs within the period of implementation of the investment plan.

2.d.1- SECTION E: Sources of financing

The following details with regards to the sources of financing of the investment plan are submitted: Presentation of financing scheme and possible external sources of financing. In particular, any external sources of funding are presented, with special reference to cases where they contain State aid, public support or benefit. The above information is presented in a text document. In case of State aid, public support or benefit the relevant supporting documents are also submitted.

2.d.1- SECTION F: Submission of qualification application fee

An e-Paravolo (e-fee) along with (a duplicate of its payment to the Tax Office or Bank receipt,) is submitted in accordance with Article par. 8 of this Proclamation.

2.d.1 Section G: Solvency assets of the investment plan entity and/or the beneficiary of the aid

G.1 The following information and supporting documents shall be submitted for the solvency of the entity and/or the Beneficiary of the aid:

- (a)** Tax Clearance Certificate in force at the time of filing the application
- (b)** A social security clearance certificate in force at the time of filing the application
- (c)** Certificate of non-bankruptcy and non-application for bankruptcy during the last two months prior to the submission of the application
- (d)** Certificate of non-placement in and non-application for special administration during the last two months prior to the submission of the application.

The above supporting documents are also submitted in relation to the shareholders / partners of an entity under establishment, provided they are legal entities and up to a natural person.

- (e)** Certificate of Non-Consolidation under Article 99 of the Bankruptcy Code during the last two months prior to the submission of the application.

In the event that the Investment plan entity or the Beneficiary of the aid is formed by a company in the state of set-up or will be formed following a merger of existing companies which has not taken place at the time of submission of the application, the above supporting documents are submitted for each of the participants in the company being set up and for each of the merging companies.

G.2. Specifically, as regards the procedure of Article 25 (4) of Law 4487/2017, in the case that according to the provisions of Article 4 hereto, the Foreign Producer is defined as beneficiary of the aid, the following shall apply: The Executive producer also submits the following Solvency elements, pertaining to the business of the Foreign producer: a certificate of good standing of the country of seat of the Foreign Producer certifying that the Foreign Producer is still in existence and certifying that

the Foreign Producer is not in a state of Bankruptcy, Liquidation, Dissolution, Special Administration or any other similar procedure as provided for by the law of the Foreign Producer's country of seat, or, if such a certificate is not provided for by the laws of the country of seat of the foreign producer, a solemn declaration signed by its legal representative.

2.d.1 – SECTION H. Financial information of the investment plan entity and/or the beneficiary of the aid

H.1 The following information and supporting documents shall be submitted in respect of the financial status of the investment plan entity and/or the Beneficiary of the Aid:

(a) Financial statements of the three (3) previous financial years, with the statutory auditor's observations, in case the company chooses or is required to be audited by statutory auditors.

(b) a statement of Income Tax for legal persons and legal entities for the last financial year, the last three (3) administrative periods and the tax certificate, if any.

(c) Form E3 of the last three (3) administrative periods.

(d) The most recent definite balance (at least of a secondary analysis). The above documents are also submitted in relation to the shareholders / partners of the Entity to be set-up, on condition that they are legal entities.

H.2 In particular with regard to the procedure of Article 25 (4) of Law 4487/2017, in the case that, according to the provisions of Article 4 hereto, the Foreign Producer is defined as beneficiary of the aid, the Executive Producer co-submit Financial Information pertaining to the business of the Foreign Producer that are equivalent to those under H.1. accompanied by a solemn declaration of the Foreign Producer, in which it is declared that the submitted Financial Information are, according to the law of its country of seat, equivalent to those under H.1..

2.d.1- SECTION I: Presentation of the place(s) where the production process shall be located

A detailed description and presentation of the place (s) where the production process shall be located within the Greek territory is submitted. The above presentation is submitted as a text document. Existing shooting licences approved or applied for, if any, are also submitted.

2.d.1- SECTION J: Meeting of Cultural Criteria of Article 24 of Law 4487/2017 / Substantiation of Rating of Relevant Indicators

J.1 An analytical presentation for the rating of cultural criteria (Annex 3) is submitted. Specifically:

A. CONTENT

Analytical reference to the story and scenario (action description, scenes, estimated duration - especially as a percentage of the total duration of the project, etc.) that substantiates the rating per subcategory (A.1, A.2, A.3 etc.).

B. CONTRIBUTORS

Detailed description of specializations and names and their correlation (nominal list of specialties, etc.) that substantiates the rating by subcategory (B.1, B.2, B.3 etc.)

C. PRODUCTION

Analytical reference to the production process (shooting, indoor and outdoor sites usage, studio use, technical processing and post-production) that substantiates the rating per subcategory (C.1, C.2, C.3, etc.)

D. SPECIAL CRITERIA

Analytical reference to the production process (eg scenario, dialogues, specialties and list of names, budget, reasons of limited commercial exploitation on international markets) that substantiates the rating by subcategory (D.1, D.2, D.3 etc.)

The above presentations and analyses are submitted in text format and are accompanied by any supporting documentation material (e.g. scripts/parts of scripts, shooting licenses etc.) proving the information/analyses presented.

ANNEX 1.1: DOCUMENTATION IN CASE OF AMENDMENT REGARDING ADDITION OF SUPPORTED EXPENDITURE (Article 9 par.5 (b) of Proclamation)

For the application of Article 9 par.5 subpar. b of this Proclamation, the following supporting documents shall be submitted:

- (1) The data referred to in section 2.d.1 - SECTION A ("Introduction") of Annex 1.
- (2) Solemn Declaration by the legal representative that the information provided for in point 2.d.1 - SECTION B of Annex 1 has not been changed. If there has been a change, only the documents relating to the change are submitted.
- (3) The information referred to in section 2.d.1 - SECTION C of Annex 1.
- (4) The information set out in point 2.d.1 - SECTION D of Annex 1.
- (5) The information provided in section 2.d.1 - SECTION E of Annex 1.
- (6) Fee as defined in Article 9 par.6 of this Proclamation.
- (7) Solemn Declaration by a legal representative that the information provided for in section 2.d.1 - SECTION G of Annex 1 has not changed. If there has been a change, only those documents relating to the change shall be provided.
- (8) Solemn Declaration by a legal representative that the information provided for in section 2.d.1 - SECTION H of Annex 1 has not changed. If there has been a change, only those documents relating to the change shall be provided.
- (9) The data provided in section 2.d.1 - SECTION I of Annex 1.
- (10) The data provided in section 2.d.1 - SECTION J of Annex 1.

Adjunct Annex 1:

**Content of the solemn declaration of article 8 of Law 1599/86
FOR THE PRODUCTION SUPPORT REGIME OF LAW no. 4487/2017**

[ORIGINAL ADJUNCT ANNEX INCLUDES ALSO THE SAME TEXT IN THE GREEK LANGUAGE]

On my own responsibility and being aware of the penalties provided for by the provisions of par. 6 of article 22 of Law. 1599/1986, under my capacity as legal representative of the legal entity ".....", I hereby declare that:

(a) The contents of the qualification application as well as all the supporting documentation submitted, are complete, accurate and true.

(b) I have been informed of the provisions of the Applicable Law and of the obligations arising from the inclusion of the investment plan in the provisions of the regime of L. 4487/2017.

(c) The legal entity represented by me has not received any other state aid in relation to the submitted investment plan (or otherwise, as the case may be: The legal entity represented by me has received State aid in relation to the submitted investment plan from (name of the Aid Entity), amounting to (amount of State aid received).

(d) The submitted investment plan, in whole or in part, for the same expenses has not been subjected and will not be subject to the same support scheme under Law 4487/2017.

(e) No "start of the investment plan" (as such term is defined in paragraph 5 of Article 20 of Law 4487/2017 in conjunction with Article 2 of the Proclamation for the scheme for the support of the production of audiovisual works in Greece in accordance with Chapter D of Law 4487/2017) has taken place, prior to the submission of the qualification application.

(f) The investment concerns an independent audiovisual work, as defined in paragraphs 2 and 3 of Article 20 of Law 4487/2017, and fulfills all the legal requirements for qualification under the support scheme of that law.

(g) The legal entity represented by me has not received any State aid in respect of which a recovery procedure has been initiated or is pending due to a prior European Commission decision declaring such aid illegal and incompatible with the internal market.

(h) The legal entity represented by me:

- is not a company in difficulty, as defined in paragraph 18 of Article 2 of Regulation (EU) no 651/2014.

- has not ceased the same or similar activity within the European Economic Area during the two years preceding the submission of the qualification application and has not planned to cease the said activity within a time period shorter than two years after the completion of the investment plan for which it applies for support in the area concerned,
- does not execute the submitted investment plan at the initiative and on behalf of the State under a contract for the execution of a project, concession or service.
- The legal entity represented by me has not been entrusted with the provision of public service; and does not provide services solely for the State.
- has been clearly aware that the investment plan it submits is harmonized and abides by the restrictions on the cumulation of aid provided for in Article 22 (1a) and paragraphs 4 and 5 of Article 27 of Law 4487/2017.

(i) The submitted investment plan ensures the necessary conditions to avoid discrimination against vulnerable groups, in particular in terms of accessibility to infrastructure, services and goods.

(j) I accept any relevant examination/audit to verify the declared data by the competent national or Community authorities and to cross-check them with the information provided by the information systems of public services and insurance organizations (PSKE, OPS, TAXIS etc).

The undersigned

The legal representative

ANNEX 2: Eligible groups and categories of investment plan expenditure Scheme for the Support of the Production of Audiovisual Works in Greece

A. ELIGIBLE EXPENSES CATEGORIES

Eligible expenses for aid under Law 4487/2017 are those provided for in Article 26 (1) of Law 4487/2017, in accordance with the restrictions laid down in Article 26 (2) of Law 4487/2017 as well as in Section B of this Annex. All expenses are always exclusive of VAT.

Indicatively, eligible expenses under the aid scheme of Law 4487/2017 include the following:

INTELLECTUAL PROPERTY RIGHTS EXPENSES

- Scenario
- Directing
- Music
- Expenses for obtaining licenses for pre-existing works

CREW, CAST AND EXECUTIVE PRODUCTION FEES

Cast and crew fees (inclusive of applicable taxes and social security contributions in accordance to Greek law) as well as fees of the executive producer. Indicatively:

- Artistic Direction department
- Production department
- Cast (Main Cast / Stunts / Extras - Crowd / Stand – Ins)
- Art department (sets design, construction, tutorials - props and studio)
- Installation equipment - (cranes, rails, tripods, etc.)
- Special effects department
- Animation department
- Characters modelling department (animation of all types of characters, 3D etc)
- Costume department
- Makeup, Hair and Prosthetics department
- Lighting department
- Camera department
- Sound department
- Location Management department
- Catering department

- o Music department
- o Picture editing department
- o Sound editing department
- o Music editing department
- o Visual effects department
- o Dubbing, Automated Dialogue Replacement) (ADR) and surroundings sound effects (Foley)
- o Specialized during shootings and on-set/location services (doctors, nurses, vets, mountain service etc)
- o Script consultants
- o fee of the executive producer

PRODUCTION DESIGN AND IMPLEMENTATION

- o Research and production planning
- o Search for filming locations (including travel, accommodation, meals, per diems)
- o Fees for artists and / or a production department during the search for the filming site (including taxes and social security contributions in accordance with applicable Greek law)
- o Various administrative permits of competent bodies or authorities (permits for shootings, permits expenses for the use of public and archaeological sites for the production of the audiovisual work etc.)
- o Set dressing and props purchase, make and hire
- o Set construction costs
- o Studio and set hire
- o Location hire and build
- o Animal hire
- o On location facilities and mobile facilities hire (e.g. households, kitchens, wc, caravans, wheeled dressers, etc.),
- o production trailer, costume and makeup trucks and similar)

- Hire of movable and immovable property
- Specialized vehicle hire (police vehicles, security vehicles, ambulance services, fire trucks etc.)
- Costume purchase, make and hire
- Costs related to character modelling, set and background construction and creation in animation (expenses for services, hire and purchase of consumables for animated audio-visual works)
- Special effects, consumables and film weapons
- Makeup, hair and prosthetics costs
- Additional location costs (cleaning, utilities, etc.)

TECHNICAL EQUIPMENT

- Technical equipment hire and consumables
- Lighting equipment hire and consumables
- Camera equipment hire and consumables (cameras etc.)
- Sound recording equipment hire and consumables

TRAVEL, ACCOMMODATION AND CATERING

- Transportation costs (hire of vans and all vehicles required during production)
- Fuel, road-tolls, other related costs (e.g. parking)
- Travel costs (air, train, bus, sea)
- Accommodation for staff engaged in the production of the audio-visual work
- Catering and canteen service (e.g. shooting canteen expenses etc.)

MONTAGE-EDITING

- Picture, sound and music final Editing
- Dubbing, Automated Dialogue Replacement) (ADR) and surroundings sound effects (Foley) expenses
- Photographic stills
- Hire of equipment and computer software for animation,
- Hire of other computer software and programmes necessary for the production of the audiovisual work

- Special effects
- Expenses for the use of archival material

OTHER COSTS

- General office expenses incurred on a location other than the permanent business premises of the Applicant:
 - Rent of office space, office furniture and storage hire
 - Office equipment hire (telephone, fax machine, computers, photocopiers etc.)
 - Stationery
 - Utility bills, telephone and internet bills
 - Courier, postal and customs services
 - Fees for granting of filming and production permits
 - Payment of fees for the submission to the scheme hereof
- Costs for legal and accounting services, as well as for Advisory services directly linked to the production and/or to the preparation for the submission of the Qualification Application.
- Insurance expenses

B. RULES FOR THE CALCULATION OF ELIGIBLE COSTS & RESTRICTIONS

B.1 For the calculation of total eligible production costs, the limitations provided for in paragraph 2 of Article 26 of Law 4487/2017 and in this section apply. In particular, eligible costs of production and/or post-production of a project are those that have the type of legal invoice, as provided for in Greek law, and as specified in Law 4308/2014 on Greek Accounting Standards, state in their reasoning the specific audiovisual work which is the subject of the aid and bear with the care of the investment plan Entity upon them a stamp indicating the unit number of the Qualification Application in accordance with paragraph of Article 4 par. 7 of this Proclamation.

B.2. Eligible costs of production and/or post-production of an audiovisual work are taken into account under the following conditions:

a. Travel and transport expenses are accepted if they are related to travel to and from the Greek Territory as well as inside the Greek Territory.

b. Where a Producer employs an Executive Producer for the implementation of the investment plan, the following shall apply: if the Executive Producer uses pre-owned equipment for the implementation of the investment plan, the costs/expenses of such equipment can qualify as eligible costs under the following conditions: the relevant costs eligible must be presented and entered in a separate, distinct entry, in the submitted budget of eligible costs of Chapter 2.d.1 C.1 (e). Accordingly, the relevant cost should be the subject of a separate invoice from the Executive Producer to the Producer, in order for such cost to be able to be identified during the audit.

c. Costs related to the use of pre-owned equipment by the Producer himself, do not qualify as eligible costs. Expenditures related to the transport of such equipment can qualify as eligible costs (subject to the limitations of (a) and (f) of this Section B.2) under the condition that the transport is evidenced by the relevant legal documents of transport.

d. Employee salaries. The salaries of full time and / or part-time, indefinite and / or fixed-term employees who are employed in the context of implementation of the investment plan qualify as eligible costs. If the Producer and/or the Executive Producer employ, in the context of implementation of the investment plan, regular staff, only such part of regular staff's salaries which corresponds to work provided within the context of the implementation of the investment plan can qualify as eligible cost. In order for such costs to be recognized as eligible, the investment plan entity must submit in the form of report, detailed time sheets showing the hourly employment of the regular staff in the investment plan's production process, the subject-matter of employment and the part of the Employee's salary corresponding to the above-mentioned employment. The accuracy of the above time sheets is attested by a Solemn Declaration provided in Annex 4, section 3.b. herein.

e. For the recognition of the Executive producer's fee and its qualification as eligible cost, the following apply: executive producer's fee can be recognized as eligible only

up to 10% of the total cost of the Executive Production budget as identified in point 2.d.1 C.2.

f. Expenses for fuel are recognized up to the amount of 0.02 of the total eligible costs presented in the Qualification Application.

ANNEX 3: Determination of rating criteria, index score and assessment of the investment plan according to the cultural criteria of the Audiovisual Production Support Scheme in Greece

1. The present scheme concerns investment plans for the production of an audiovisual work - other than a digital game - which meets the requirements of cultural criteria of Table A, on condition that it concerns audiovisual work of fiction, of Table B, on condition that it concerns audiovisual work of a documentary, and of Table C, on condition that it concerns an animation.

2. Investment plans for the production of difficult audiovisual works shall be subject to the present scheme, provided that this work meets the cultural criteria in Table A or B or Table C and Table E.

3. In order for an audiovisual work to be eligible and be subjected to this scheme, it is necessary that the minimum overall rating of the categories concerning CONTENT, CONTRIBUTORS and PRODUCTION (A + B + C) be at least 20 out of 50 of the table A in the case of audiovisual work of fiction, 20 out of 50 of Table B in the case of audiovisual work of a documentary, and 16 out of 40 of Table C in the case of animation.

4. In order to be classified as a "difficult audiovisual work" and to be subjected as such to the regime hereof, it has, in addition, to have a minimum score of 10 out of 20, according to the conditions of the Class D criteria in TABLE E.

5. Tables A, B, C and E which are an integral part of this Annex are attached to this Annex.

TABLE A

NOTE: In order for an audiovisual work to be eligible and to be subjected to the regime hereof a minimum overall score of 20 (A + B + C) is necessary.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS –

FICTION

REQUIREMENTS	SCORE
CATEGORY A – CONTENT	
A.1 Scenario the story of which takes place in Greece. In order to assume that the case scenario is evolving in Greece, the story should take place in Greece, but it does not matter whether the shootings of the audiovisual work really takes place in Greece (more than 20% of the scenes 1 score, more than 40% 2 points, from 60% 3 points, from 75% 4 points). If the minimum threshold is not met, no points are given.	4 (maximum)
A.2 Scenario concerning the Greek or European history, with historical, religious, social, artistic or cultural content. Or Scenario adapted or based on a Greek or European literary work or work of another form (such as theater, musical, opera, ballet).	4
A.3 Scenario the story of which makes use of sites that highlight the diversity of Greece's natural landscape, architecture and historical wealth, or the border zone of mainland and island regions of Greece and reflect the European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character 1 point, 2 characters 2, 3 characters 3, more characters 4 points).	4 (maximum)
A.5 Original dialogues or narratives in the Greek language or in some of the Greek dialects or in the European Economic Area (EEA) language - up to 25% of the dialogues included in the scenario 1 point, up to 50% of the dialogues 2 points, up to 75 % 3 points, over 75% of the dialogues 4 points).	4 (maximum)
A.6 Scenario promoting the artistic creation and application of new technologies, culture, human values, social and racial integration, the spread of arts and sciences.	4
CATEGORY B – CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) countries in the main specialties (11): director, screenwriter, producer, actor protagonist (one), director of photography, sound mixer (production sound mixer), monter (editor), production designer, sets or costume designer, music composer.	11 (maximum) 1 point per specialty
B.2 Participation of Greeks or citizens from European Economic Area (EEA) countries in all other specialties: more than 20% 1 grade, more than 40% 2 points, more than 60% 4 points.	4 (maximum)
CATEGORY C – PRODUCTION	
C.1 Outdoor and indoor scenes made in natural sites and studios in Greece (for at least 5 days of shooting 1 point, for 6-10 days 2 points, for 11-15 days 4 points, from 16 days to 6 points).	6 (maximum)
C.2 Final editing in Greece.	2
C.3 Image processing in Greece.	1
C.4 Sound processing in Greece.	1

C.5 Music recording in Greece.	1
TOTAL SCORE A + B + C.	50

TABLE B

NOTE: In order for an audiovisual work to be eligible and to be subject to this scheme, a minimum overall score of 20 (A + B + C) is necessary.

**CULTURAL CRITERIA FOR AUDIOVISUAL WORKS –
DOCUMENTARIES**

REQUIREMENTS	SCORE
CATEGORY A – CONTENT	
A.1 Scenario the story of which takes place in Greece. In order to assume that the case scenario is evolving in Greece, the story should take place in Greece, but it does not matter whether the shootings of the audiovisual work really takes place in Greece (more than 20% of the scenes 1 score, more than 40% 2 points, from 60% 3 points, from 75% 4 points). If the minimum threshold is not met, no points are given.	4 (maximum)
A.2 Scenario concerning the Greek or European history, with historical, religious, social, artistic or cultural content. Or Scenario adapted or based on a Greek or European literary work or work of another form (such as theater, musical, opera, ballet).	4
A.3 Scenario the story of which makes use of sites that highlight the diversity of Greece's natural landscape, architecture and historical wealth, or the border zone of mainland and island regions of Greece and reflect the European and Mediterranean identity.	4
A.4 Scenario with Greek or European characters (at least 1 main character 1 point, 2 characters 2, 3 characters 3, more characters 4 points).	4 (maximum)
A.5 Original dialogues or narratives in the Greek language or in some of the Greek dialects or in the European Economic Area (EEA) language - up to 25% of the dialogues included in the scenario 1 point, up to 50% of the dialogues 2 points, up to 75 % 3 points, over 75% of the dialogues 4 points).	4 (maximum)
A.6 Scenario promoting the artistic creation and application of new technologies, culture, human values, social and racial integration, the spread of arts and sciences.	4
CATEGORY B – CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the European Economic Area (EEA) countries in the main specialties (11): director, screenwriter, producer, actor protagonist (one), director of photography, sound mixer (production sound mixer), monter (editor), production designer, sets or costume designer, music composer.	11 (maximum) 1 point per specialty
B.2 Participation of Greeks or citizens from European Economic Area (EEA) countries in all other specialties: more than 20% 1 grade, more than 40% 2 points, more than 60% 4 points.	4 (maximum)
CATEGORY C – PRODUCTION	
C.1 Outdoor and indoor scenes made in natural sites and studios in Greece (for at least 5 days of shooting 1 point, for 6-10 days 2 points, for 11-15 days 4 points, from 16 days to 6 points).	6 (maximum)
C.2 Final editing in Greece.	2
C.3 Image processing in Greece.	1
C.4 Sound processing in Greece.	1

C.5 Music recording in Greece.	1
TOTAL SCORE A + B + C.	50

TABLE C

NOTE: In order for an audiovisual work to be eligible and to be subject to this scheme, a minimum overall score of 16 (A + B + C) is necessary.

CULTURAL CRITERIA FOR AUDIOVISUAL WORKS –

ANIMATION

REQUIREMENTS	SCORE
CATEGORY A – CONTENT	
A.1 Scenario the story of which takes place in Greece. In order to assume that the case scenario is evolving in Greece, the story should take place in Greece, but it does not matter whether the shootings of the audiovisual work really takes place in Greece (more than 20% of the scenes 1 score, more than 40% 2 points, from 60% 3 points, from 75% 4 points). If the minimum threshold is not met, no points are given.	4 (maximum)
A.2 Scenario concerning the Greek or European history, with historical, religious, social, artistic or cultural content. Or Scenario adapted or based on a Greek or European literary work or work of another form (such as theater, musical, opera, ballet).	4
A.3 Original dialogues or narratives in the Greek language or in some of the Greek dialects or in the European Economic Area (EEA) language - up to 25% of the dialogues included in the scenario 1 point, up to 50% of the dialogues 2 points, up to 75 % 3 points, over 75% of the dialogues 4 points).	4 (maximum)
A.4 Scenario the main characters of which are citizens of Greece or the European Economic Area (EEA) or are of an indefinite form (non- anthropomorphic characters). In order to prove that the main characters are citizens of Greece or the EEA, this should be based on individual narrative and pictorial elements (1 point for one main character, 2 points for two, 4 points for more than 2 characters).	4 (maximum)
A.5 Scenario promoting the artistic creation and application of new technologies, culture, human values, social and racial integration, the spread of arts and sciences.	4
CATEGORY B – CONTRIBUTORS	
B.1 Participation of Greeks or citizens from the countries of the European Economic Area (EEA) in the main specialties: director, scriptwriter, producer, composer of music, actor protagonist (one), actor protagonist (one), other actors (1 point if 50%), shooting crew (1 point if 50%), department managers [1 degree if some of them without a minimum, for the lead layout supervisor, the Lead production designer, the lead character designer, lead editor, lead sound designer, lead visual effects supervisor, lead modeling supervisor].	9 (maximum)
B.2 Participation of Greeks citizens or citizens from the countries of the European Economic Area (EEA) in all other specialties: more than 20% 1 point, more than 40% 2 points, more than 60% 3 points.	3 (maximum)
CATEGORY C – PRODUCTION	
C.1 Shooting, visual design, layout and storyboarding, visual effects, special effects and post production in Greece (more than 20% of the works 1 pont, more than 40% 2 points, 60% 4 points, 75% 5 points).	5 (maximum)
C.2 Recording of music, sound, narration and dialogues in Greece (more than 20% of work 1 point, more than 40% 2 points, from 60% 3 points).	3 (maximum)
TOTAL SCORE A + B + C.	40

TABLE E

NOTE: In order to be classified as a "difficult audiovisual work" and to be subjected as such to the regime hereof an audiovisual work is required, in addition, at a minimum the minimum score of 10 in accordance to the requirements of the Class D criteria of TABLE E.

SPECIAL CULTURAL CRITERIA
FOR
DIFFICULT AUDIOVISUAL WORKS

REQUIREMENTS	SCORE
CATEGORY D – SPECIAL CRITERIA	
D.1 A project that all the dialogues and storytelling are in the Greek language and therefore have limited distribution possibilities	6
D.2 First or second project of the Director	3
D.3 First or second project of the Producer	3
D.4 Low budget project (less than 500,000 euros)	6
D.5 Project with limited commercial potential in international markets	2
TOTAL SCORE CATEGORY D	20

ANNEX 4: Specification of the supporting documentation accompanying the audit request of article 30 of L. 4487/2017.

Regular Audit Documentation

A. All the supporting documentation accompanying the audit request shall be submitted by the Investment Plan Entity. In the case that the Investment Plan Entity is also the Beneficiary of the aid it submits the relevant documentation solely and only for itself. In the cases that, according to Article 25 of Law 4487/2017 as in force and Article 4 hereto, the Investment Plan Entity is not also the Beneficiary of the aid, the Investment Plan Entity also co-submits the relevant documentation also for the Beneficiary/Beneficiaries of the aid, as defined, where appropriate, hereto.

B. Expenditure Documents for eligible production and/or postproduction costs of an audiovisual work shall be accepted if they have the type of a legal expenditure document, according to the provisions of the Greek legislation and the specifications of Law 4308/2014 on Greek Accounting Standards (indicatively bulletin boards, bill of lading, waybills, declarations, CMR, packinglist etc shall be submitted), state in their reasoning the specific audiovisual work, which is the subject of the aid and bear with the care of the Investment Plan Entity upon them a stamp indicating the unit number of the qualification application in accordance with Article 4 par. 7 of this Proclamation.

C. Expenditure Documents for eligible costs may have been issued either in the tax information of the Investment Plan Entity or in the tax information of the Beneficiary of the aid, or in the tax information of a third party, whose participation in the production of the audiovisual work derives from the network of contracts governing the production of the investment plan in question. In this case, when during the process of the implementation of the investment plan, a third party which does not bear the capacity neither of the Investment Plan Entity, nor of the Beneficiary of the aid, pays the eligible costs in relation to the investment plan, in order for the audit and acceptance of these eligible costs, the Investment Plan Entity must submit all the relevant supporting documentation as provided under subpart. 2 of this Annex hereto

and as extracted from the accounting records and information of the third party in relation to the execution of the above mentioned eligible costs taken over and paid by the latter.

The supporting documents accompanying the audit request provided for in Article 30 of Law 4487/2017 are the following:

1. Documentation regarding any changes of the investment plan entity and/or the beneficiary of the aid.

In case that from the time of submission of the qualification application up to the time of submission of the audit request, any change has been made to the investment plan entity and/or the Beneficiary of the aid, the following supporting documents are submitted by the investment plan entity:

(i) Unified Text of a Codified Articles of Incorporation incorporating any amendments thereto relating to itself and/or to the Beneficiary of the aid from the time of submission of the qualification application up to the date of submission of the audit request, which bears the stamp of the competent institution to which they have been submitted (such as an indicative digital signature from GEMI). In the case of individual enterprises, a certificate of commencement of a business at the Public Tax Service (DOI) and any changes.

(ii) Certification of changes from G.E.M.I. relating to itself and/or to the Beneficiary of the aid.

1.1 Specifically, as regards the procedure of Article 25 (4) of Law 4487/2017, in the case that according to the provisions of Article 4 hereto, the Foreign Producer is defined as beneficiary of the aid, the Executive producer submits the following information and supporting documents which relate to the Foreign Producer: Copy of the latest Statute of the Foreign Producer with any modifications made since the submission of the qualification application until the time of submission of the audit request and legitimate legal representation documents.

2. Accounting depictions of the implementation of the investment.

The following information and supporting documents are submitted by the Investment Plan Entity:

i. Companies keeping double-entry accounting records

- a. Aggregated accounting records log
- b. Movement of the accounts of the suppliers of the implemented project from the date of submission of the application to the date of submitting the audit request.
- c. Movement of the accounts through which the suppliers' payments are made for the above period.
- d. Bank evidence for the payment of fees and expenses corresponding to the audited expenses for the above period.
- e. Balance of General and Analytical General Ledger at the time of the start of the investment plan and at the time of submitting the request for audit signed and stamped by the responsible accountant.
- f. Financial Statements of the last two closed financial years.

It is noted that the financial information relating to the investment plan should be indicated in separate accounts in the notes that are an integral part of the financial statements.

ii. Companies keeping single-entry accounting records

An Income and Expense Book in which the financial data of the investment plan shall be filled into separate financial columns.

2.1. Specifically, as regards the procedure of Article 25 (4) of Law 4487/2017, in the case that according to the provisions of Article 4 hereto, the Foreign Producer is defined as beneficiary of the aid or in case that according to the provisions under section C of the present Annex, eligible costs are subject to audit that have been paid by a Foreign Producer, who doesn't bear neither the capacity of the Investment Plan Entity nor of the Beneficiary of the aid, the Investment Plan Entity also submits the following information and documentation, in relation to the Foreign Producer:

- a. Accounting records log
- b. Ledger accounts of the suppliers of the implemented investment plan
- c. Bank evidence for the payment of fees and expenses corresponding to the audited expenses for the above period.
- d. Balance of General and Analytical General Ledger corresponding to the audited expenses for the above period signed and stamped by the responsible accountant.
- e. Financial Statements of the last two closed financial years.

3. Documentation and data substantiating the implementation and completion of the investment plan.

The investment plan entity submits the following documentation:

- a. Evidence of compliance with cultural criteria. Especially as regards the cultural criteria pertaining to the content and subject of the audiovisual work (e.g. Greek dialogues, showing of landscapes, plot taking place in Greece etc) the Investment Plan entity delivers indicative audiovisual material (in usb 3.0 format) along with an explanatory note, explaining how the content of the delivered material supports and proves the fulfillment of the cultural criteria.
- b. The final list of the production personnel. The list of employees must be accompanied by the following legally relevant employment documents:
 - 1. Nominal status of the artistic, technical and administrative staff who have worked for the specific project, as well as a certificate from the competent Social Security Authority that the relevant insurance contributions as defined by the Law have been paid for all their earnings.
 - 2. Analytic statement of the Labor Inspectorate for the personnel employed.
 - 3. Detailed Periodic Statements submitted to the competent Social Security Authority from the commencement of the plan.
 - 4. Solemn Declaration of the investment plan entity, legally signed by its legal representative bearing an authentication of its signature, certifying that the personnel who worked in the production meets the requirements of the applicable legislation and that its financial obligations have been paid to the artistic, administrative, technical and other personnel and that the relevant taxes have been paid and the

insurance contributions have been made within the time limits specified in the applicable legislation.

5. Solemn Declaration of the investment plan entity, legally signed by its legal representative and bearing an authentication of its signature attesting that the personnel who worked in the production are not permanent regular staff employed in the company of the investment entity.

6. If the personnel employed in the production of the audiovisual work is regular staff of the investment entity's company and / or of the Executive Producer, the following shall be submitted: (a) detailed time sheets indicating the hourly employment of regular staff in the investment project's production process, the subject matter of employment and the part of the Employee's salary corresponding to such employment; (b) a solemn declaration legally signed by its legal representative bearing an authentication of its signature, certifying the accuracy of the above-mentioned time-sheets.

c. The final program of filming days and filming venues in the Greek territory, as identified in the official daily shooting call sheets which must be also submitted.

The following are attached:

i. The necessary approvals and permits for the implementation of the investment plan (shooting licenses, etc.).

ii. Indicative audiovisual material of the project, such as photos and videos from the shooting sites (means of delivery the USB hard drive 3.0).

d. the invoices issued for the execution of the eligible costs bearing the information and the stamp provided in Section 1 of Annex 2 with proof of their payment. Where a Producer employs an Executive Producer for the implementation of the investment plan, and where the Executive Producer uses pre-owned equipment for the implementation of the investment plan, the costs/expenses of such equipment should be the subject of a separate invoice from the Executive Producer to the Producer. Bulletin boards regarding the execution of eligible costs are set at 0,005 of the total of the implemented eligible costs.

e. a Solemn Declaration by the investment plan entity that the information submitted is true.

- f. a final certified auditor's report, the cost of which is borne by the beneficiary.
- g. A technical description of the investment project that has been implemented by the time the audit request is submitted, signed by the representative of the investment plan entity. Specifically are mentioned in a separate point, the deviations from the original approved investment plan as well as the legal variations that may have been made in accordance with Article 9 of this Proclamation, with a detailed reference to the content and extent of the modifications that have taken place.
- h. In the case that State aid has been received, all relevant supporting documents indicating the State aid entity and the amount of the aid.

ANNEX 5: Documents for the payment of the support of the Regime of Law 4487/2017

A. DOCUMENTATION FOR THE PAYMENT OF THE SUBSIDY

The following information and supporting documents are submitted by the Investment Plan Entity and exclusively concern the defined as beneficiary of the aid:

1. GEMI Service Certificate regarding the:
 - Amendments to the Articles of Association
 - Not winding up and putting the company into liquidation
 - Non-special administration and special liquidation status of the company
2. Certificate from the Bankruptcy Register of the competent Court of First Instance regarding the:
 - Non- bankruptcy / non-application for bankruptcy
 - no conciliation / reorganization procedure, no request for the company to be declared in conciliation / reorganization procedure
3. Tax clearance certificate for collecting money from the public (central government bodies) in two (2) copies
4. Insurance clearance certificate for collecting money from the public in two (2) copies
5. Solemn declaration by the Beneficiary of the aid, signed by the legal representative or other duly authorized person bearing an authentication of the signatory's signature

stating the account number (IBAN) of the beneficiary enterprise in which the subsidy will be paid.

6. Certificate of Bank with the IBAN of the company account or Copy of a corporate account movements spreadsheet (on condition that IBAN, name and VAT number of the beneficiary are mentioned), signed by a competent official and stamped by the corresponding branch.

In case of an assignment of the amount of the aid to domestic banks, according to the provisions of Article 33 par. 2 of Law 4487/2017, the Investment Entity Plan apart from the documentation provided under this Annex shall also submit the following:

- Copy of an Assignment Contract
- Bank Certificate stating the current outstanding balance which relates to the existing assignment contract and the IBAN of the account to which the aid shall be paid.

Especially in the case where the Foreign producer has been indicated as beneficiary, the Executive producer submits, on behalf of the Foreign Producer, the relevant documents as mentioned above, as issued according to the laws of seat of the Foreign producer. Especially as concerns items 1-4 there can be submitted a certificate of good standing issued by the country of seat of the Foreign producer, which certifies that the Foreign Producer is existent and active and that the Foreign Producer has not been subject to any procedure of bankruptcy, winding up, dissolution, special administration or other similar procedure, as provided for in the laws of the country of seat of the Foreign Producer. If the laws of country of seat of the Foreign Producer do not provide for the issuance of any such certificate, a solemn declaration signed by the legal representative of the Foreign Producer is submitted.