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## II. Executive summary

### Greece

#### 1. Introduction: overview of the legal and institutional framework of Greece in the context of implementation of the United Nations Convention against Corruption

Greece signed the United Nations Convention against Corruption on 10 December 2003. It was ratified by Parliament on 21 May 2008 and signed by the President of the Hellenic Republic on 9 June 2008, in Law 3666/2008 (Government Gazette A 105/10.6.2008). Greece deposited its instrument of ratification with the Secretary-General of the United Nations on 17 September 2008.

The implementation of chapters III and IV of the Convention by Greece was reviewed in the fourth year of the first review cycle, and the executive summary of that review was issued on 11 January 2016 (CAC/COSP/IRG/I/4/1/Add.32).

The relevant institutions in the prevention of and fight against corruption include, in particular, the General Secretariat against Corruption (GSAC),<sup>1</sup> the Inspector-Controller Body for Public Administration (SEEDD), the Inspector-Controller Body for Public Works (SEDE), the Ministry of Justice, Transparency and Human Rights,<sup>2</sup> the General Inspectorate of Public Administration (GIPA), the Supreme Council for Civil Personnel Selection, the Single Public Procurement Authority, the Independent Authority for Public Revenue, the Ombudsman, the Prosecutor's Office, the Financial and Economic Crime Unit, the Hellenic Police, the Hellenic Anti-Money Laundering Authority and the Independent Committee under Article 3A of Law 3213/2003.

The legislation implementing chapters II and V of the Convention includes Laws 4320/2015 and 3074/2002<sup>3</sup> establishing GSAC and GIPA (respectively), Law 3528/2007 on civil service, Law 3023/2002 on the funding of political parties, Law 3213/2003 on asset declarations, Law 4412/2016 on public procurement, Law 4557/2018 on money-laundering, and the Code of Criminal Procedure.

#### 2. Chapter II: preventive measures

##### 2.1. Observations on the implementation of the articles under review

*Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)*

Greece has a national anti-corruption action plan covering the period 2018–2021, which is the third plan of its kind.<sup>4</sup> It is being implemented using a multi-agency approach by various ministries and public authorities at the national and local levels. The plan comprises specific actions, including the establishment of anti-corruption plans based on sector-specific risks, a timeline and a list of authorities responsible for each action. Consultations are held with stakeholders, including the private sector and civil society, but that collaboration has not been formalized.<sup>5</sup>

<sup>1</sup> After the country visit, the Greek authorities indicated that the General Secretariat against Corruption (GSAC), the Inspector-Controller Body for Public Administration (SEEDD), the Inspector-Controller Body for Public Works (SEDE) and the General Inspectorate of Public Administration (GIPA) had been abolished and that their respective prerogatives had been assigned to the National Transparency Authority (NTA) by virtue of Law 4622/2019, adopted on 7 August 2019.

<sup>2</sup> After the country visit, the Greek authorities reported that the name had been changed to "Ministry of Justice".

<sup>3</sup> The Greek authorities subsequently reported that a number of provisions of Laws 4320/2015 and 3074/2002 had been amended by Law 4622/2019.

<sup>4</sup> The first plan was adopted by GSAC in 2013 and amended in 2015.

<sup>5</sup> After the country visit, the Greek authorities indicated that Law 4622/2019 (art. 103) had established the National Coordinating Body of Audit and Accountability as a forum for promoting synergies and horizontal cooperation to replace the abolished Coordinating Inspection and Audit Body, which reported to the General Inspector of Public Administration. A series of

Anti-corruption initiatives and practices are being implemented, as can be seen in the semi-annual reports on the status of implementation of the national anti-corruption action plan. While a few surveys and studies, including by universities, have been carried out on views and experiences in relation to corruption, there has been no evaluation of the impact or adequacy of actions and anti-corruption practices under the national action plan.<sup>6</sup>

Greece participates in a number of anti-corruption initiatives, such as the Network for Integrity and anti-corruption and anti-fraud initiatives of the European Union. Greece is also a member of the Adriatic and Ionian Initiative, the Working Group on Bribery in International Business Transactions of the Organization for Economic Cooperation and Development, the Group of States against Corruption and the Financial Action Task Force.

According to Law 4320/2015, GSAC falls under the authority of the Deputy Minister of Justice, Transparency and Human Rights, and its head is appointed for a four-year term that can be renewed once. Its budget is part of the overall budget of the Ministry of Justice, Transparency and Human Rights. GSAC is responsible for the development, coordination, updating, monitoring and evaluation of the national anti-corruption action plan. GSAC can develop specific programmes, make recommendations and legislative proposals, provide assistance and receive complaints with regard to corruption. GSAC cannot conduct investigations but is responsible for coordinating the activities of investigation authorities such as SEEDD and SEDE.<sup>7</sup>

According to Law 3074/2002, the General Inspector of Public Administration is appointed for a five-year term by a decision of the Council of Ministers, subject to approval by the Greek Parliament. GIPA has its own budget and is responsible for monitoring and evaluating the public administration's control mechanisms, examining statements of assets and liabilities, and initiating disciplinary proceedings and prosecutions, among other activities. The General Inspector also chairs the Coordinating Inspection and Audit Body.<sup>8</sup> At the time of the country visit, a possible merger of different inspection and control bodies was under consideration.

*Public sector; codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)*

The majority of civil servants are employed on a permanent basis in the central administration or as employees under private law contracts of fixed or indefinite duration in the wider public sector. The main legislation governing permanent civil servants is Law 3528/2007 (Code for Civil Servants). Law 3584/2007 has similar

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memorandums for the implementation of the national anti-corruption action plan have been concluded by NTA and key stakeholders, including the Independent Authority for Public Revenue, the Ministry of the Interior and the Ministry of Health, and an integrated process manual for monitoring, evaluation and review of the action plan has been developed in 2020. Collaboration with civil society has become one of the competences of the NTA Directorate General for Awareness-Raising and Community Relations.

<sup>6</sup> After the country visit, the Greek authorities reported that, in December 2019, after consultation with representatives of the Directorate General for Economic and Financial Affairs of the European Commission, NTA had decided to engage an external evaluator to measure the impact of the national anti-corruption action plan.

<sup>7</sup> After the country visit, the Greek authorities indicated that GSAC, SEEDD, SEDE and GIPA had been abolished and their respective prerogatives had been assigned to NTA under Law 4622/2019, adopted on 7 August 2019. The Internal Affairs Agency of Law Enforcement Bodies was established under art. 21 of Law 4613/2019 (Government Gazette A '78) as a special service reporting directly to the Minister of Citizen Protection to investigate and prosecute corruption crimes committed by or involving police officers, Port Authority-Hellenic Coast Guard personnel, members of fire brigades, officials of the general public sector, as well as officials of the European Union or of international organizations operating on Greek territory.

<sup>8</sup> After the country visit, the Greek authorities indicated that the Coordinating Inspection and Audit Body had been abolished and that the National Coordinating Body for Audit and Accountability had been established within NTA.

provisions for municipalities. Fixed-term employment contracts are governed by Presidential Decree 410/1988.

Recruitment takes place by way of an open call on the website of the Government and a competitive entry examination, or through selection on the basis of predefined and objective criteria (art. 103, para. 7, of the Constitution of Greece). The Supreme Council for Civil Personnel Selection oversees the implementation of Laws 2190/1994 and 3812/2009, which are the main pieces of legislation governing the recruitment system in accordance with the constitutional provisions. Recruitment for higher management positions and heads of agencies is done by special councils, with the involvement of the Supreme Council (Law 4369/2016).<sup>9</sup> Registered candidates are able to file an appeal/objection request online using a standard form and to track its progress. Appeals against decisions can be submitted to the administrative courts.<sup>10</sup>

Promotion is based on the required time served and on reports on the civil servant's performance over the previous five years. There is no obligatory rotation system (arts. 80–83 of the Code for Civil Servants). According to article 47 of the Code for Civil Servants, training constitutes a right of civil servants, and there are general courses relating to the legal framework on transparency and combating public sector fraud, as well as specific courses on auditing and fiscal management.

The criteria concerning candidature for and election to public office are set out in articles 55 to 58 of the Constitution and in articles 14 and 15 of Law 3852/2010 for local government. A criminal conviction for a serious offence, including bribery, disqualifies a person from running for and holding public office (art. 60 of the Criminal Code). The funding of political parties, coalitions and candidates at the national and European Union levels is regulated by Law 3023/2002 (as amended by Laws 4304/2014, 4472/2017, 4475/2017, 4483/2017 and 4509/2017).<sup>11</sup> Law 3023/2002 defines rules on the income and expenses submitted to and reviewed by the Audit Committee, which publishes the submitted data on its website. Funding from private persons (from the same person during the same year) is allowed only up to €20,000 for political parties or coalitions of parties and up to €5,000 for individual candidates or elected members of the Hellenic and European Parliaments (art. 8 of Law 3023/2002). Donations above a certain threshold amount must be published on the website of the Audit Committee. Anonymous donations of less than €15 can be made to parties/coalitions by means of coupons, but the total of such donations must not exceed €75,000 or the equivalent of 4 per cent of public aid accrued in the previous year. For parties that do not receive public funding, the total must not exceed €20,000.

The Code for Civil Servants is the statutory basis regulating the conduct of civil servants. Articles 31, 32 and 36 of that Code and article 7 of the Code of Administrative Procedure specifically deal with conflicts of interest.<sup>12</sup> Civil servants are not permitted to exercise commercial business professionally, but they can engage in private work or employment for pay if given permission to do so by the administration. Such permission is granted on the basis of a reasoned opinion of the

<sup>9</sup> After the country visit, the authorities reported that the relevant provisions of Law 4369/2016 had been abolished and that Law 4622/2019 had established a new procedure for the selection of permanent administrative secretaries in all the ministries, which is carried out by the Supreme Council for Civil Personnel Selection. The results of hiring procedures are published on the website of the Supreme Council and in the Government Gazette.

<sup>10</sup> After the country visit, the authorities reported that the new law did not contain any provisions on specific avenues to appeal to the courts, but that such appeals were possible through administrative law and the legislation on administrative court procedure.

<sup>11</sup> After the country visit, the authorities indicated that Law 3023/2002 had been amended by Laws 4531/2018, 4604/2019 and 4635/2019.

<sup>12</sup> After the country visit, the authorities reported that an entire chapter (chap. IV) of Law 4622/2019 was dedicated to ineligibility, incompatibilities and rules for the avoidance of conflicts of interest by members of the Government, Deputy Ministers, General and Special Secretaries of governing bodies of the public sector and non-permanent staff, among others. An ethics committee was established within NTA and assigned the task of implementing those provisions and imposing sanctions where appropriate.

service board, which consists of three directors and two employee representatives, provided the business poses no conflict of interest with the civil servant's duties. Civil servants also need to request exemption from participating in decisions on matters in which they or any relative up to the third degree have an interest (art. 36 of the Code for Civil Servants). Civil servants are required to declare to their human resources department any participation in any form of private-law legal persons, with the exception of associations and charitable foundations (art. 32, para. 1, of the Code). Members of Parliament are subject to similar declarations under their own code of conduct.

According to the Greek authorities, a non-binding guide on good administrative conduct serves as a code of ethics for civil servants, in addition to the rules provided in the Code for Civil Servants. Some organizations have created ethics codes for specific groups of persons. Only the ones for the police (Presidential Decree 254/2004) and doctors are binding. Violations may result in disciplinary actions (art. 107 ff. of the Code).

Article 37, paragraph 2, of the Code of Criminal Procedure establishes an obligation for civil servants to report acts of corruption of which they become aware during the exercise of their duties. However, whistle-blower protections based on article 45B of the Code of Criminal Procedure<sup>13</sup> and articles 26, 110 and 125 of the Code for Civil Servants are fragmented and do not cover all corruption offences, which undermines reporting.<sup>14</sup>

Law 3213/2003 on asset declarations establishes the legal framework for such declarations by specific categories of civil servants, police officials, Members of Parliament, judges and other politically exposed persons. The declaration constitutes a detailed report of domestic and foreign assets, such as available income, real estate and property rights, investments and financial deposits. Obligated persons are required to submit asset declarations within 90 days after the official assumption of duties, and each year thereafter, to several designated institutions, including the Source of Funds Investigation Unit within the Greek Financial Intelligence Unit, the Asset Declaration Committee of the Greek Parliament or the General Inspector of Public Administration,<sup>15</sup> depending on the official's category. Each of those bodies has the competence to monitor and audit the asset declarations of specific categories of designated persons. Since January 2016, declarations have been submitted solely electronically, in a single format. Declarations of participation in associations and charitable foundations are limited to the sole case of participation by the declarant in the management of such organizations.<sup>16</sup>

The Source of Funds Investigation Unit at the Hellenic Anti-Money-Laundering Authority conducts targeted and sampling audits of the submitted declarations. The Audit Committee conducts audits of all asset declarations of elected officials and politically exposed persons, and the results are published (art. 2, para. 3, of Law 3213/2003). Failure to declare or false declarations may result in penalties,

<sup>13</sup> After the country visit, the Greek authorities reported that the Code of Criminal Procedure had been replaced on 1 July 2019 and that the references in the new Code are art. 38, para. 2, and art. 47.

<sup>14</sup> After the country visit, the Greek authorities reported that art. 47 of the new Code of Criminal Procedure provided for abstention from criminal prosecution for false testimony, false accusation, defamation or breach of official secrecy in cases of corruption offences and other relevant offences where a person provides information to law enforcement authorities and is characterized as a "public-interest witness". The Greek authorities also reported that they were in the process of implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

<sup>15</sup> After the country visit, the Greek authorities indicated that, depending on the category of public official, the bodies assigned the task of auditing asset declarations are NTA, the Asset Declaration Committee of the Greek Parliament, "Unit C" for Asset Declarations of the Greek Financial Intelligence Unit, and the Appellate Court Prosecutor, who monitors the Internal Affairs Agency of Law Enforcement Bodies.

<sup>16</sup> After the country visit, the Greek authorities reported that amendments to the asset declaration system had been made through Law 4571/2018.

including imprisonment. The receipt of gifts by parliamentarians is regulated by the Code of Conduct for Parliamentarians, but there is no regulation on gifts for civil servants.

Articles 87 to 93 of the Constitution and Law 1756/1988 (Code of Courts and Status of Members of the Judiciary) govern the appointment, promotion, transfer and disciplinary regime of the judiciary, including the prosecution service. Members of the judiciary are required to declare conflicts of interest and, for example, recuse themselves in such situations. They are also required to file asset declarations, as described above. Law 1756/1988 regulates many aspects of conduct but does not comprise guidance on all aspects. No specific code of conduct or ethics for the judiciary exists.<sup>17</sup>

Except for the most senior positions, the judiciary is self-administered through several special judicial councils for different branches of the justice system and for specialized courts.

The most senior positions of the judiciary and prosecution services are appointed by presidential decree for a maximum term of four years (art. 90, para. 5, of the Constitution), on the basis of an election carried out by the Council of Ministers, upon a proposal of six names by the Minister of Justice, Transparency and Human Rights. Eligible candidates have to be members of the judiciary already serving in the relevant courts. Disciplinary action for the most senior positions can be initiated only by the Minister of Justice, Transparency and Human Rights and is then executed by the Special Disciplinary Council.

#### *Public procurement and management of public finances (art. 9)*

Public entities conduct procurement activities under the framework set out in Law 4412/2016, by which the relevant European Union directives (2014/24/EU and 2014/25/EU) were transposed into national law. The law outlines the rules for all public procurement contracts, the different possible procedures depending on the value of the procurement contract, and the details of those procedures. The central procurement portal, known as Prometheus, includes guidelines and a link to the main e-procurement platform, the National Electronic Public Procurement System (ESIDIS).

The Single Public Procurement Authority, established under Law 4013/2011 (as amended by Laws 4320/2015 and 4446/2016), is the main regulatory authority for public procurement. The Authority issues regulations, conducts sample audits, monitors the performance of the system and drafts annual reports, which are published on its website and tabled in Parliament (art. 2 of Law 4013/2011).

The conditions for participating in tenders, selecting bidders and awarding contracts are established and published in advance, with specific timelines for each procedure. In the invitation to tender, the contracting authority is obliged to state the criteria by which the award will take place, that is, either the most economically advantageous offer or the lowest price.

Procurements that are not carried out in accordance with the rules are invalid. Decisions can be challenged by anyone with a legal interest through the Authority for the Hearing of Pre-Judicial Objections, the Council of State or the competent administrative courts of appeals. The available measures include interim relief measures, requests for annulment of actions, and awards of damages. All decisions are made public.

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<sup>17</sup> After the country visit, the Greek authorities reported that, in accordance with a resolution of the Council of State, the President of the Court created, on 21 November 2019, a special committee tasked with drafting such a code for the members of the judiciary serving in the Council of State, the other administrative courts and the Administrative Courts Commission. The Greek authorities also indicated that the Hellenic Court of Audit had adopted an ethics charter that applies to its judges (Government Gazette B' 4942/09.11.2020).

The legal framework regulating the national budget process is based on articles 75 and 79 of the Constitution and on Law 4270/2014. Details on methodology and procedure are determined by ministerial decisions of the Minister of Finance and are made public. The preliminary draft budget, the approved budget and various other details are all published on the website of the Ministry of Finance. The General Accounting Office prepares regular budget execution, revenue and expenditure reports, which are also published on the website of the Ministry.

The Court of Audit audits the national accounts, State budget and public spending on the basis of the Code of Laws for the Courts of Audit (Law 4129/2013) and Law 4270/2014.<sup>18</sup>

The Directorate General of Financial Audits conducts financial and compliance audits on public sector entities and also assesses the adequacy of internal control systems. The Court of Audit is responsible for external audits.

Any form of violation of the integrity of accounting books, records, financial statements or other documents constitutes a criminal offence (arts. 216, 242 and 259 of the Criminal Code).

*Public reporting; participation of society (arts. 10 and 13)*

Greece has published a great deal of information on laws and budgets in particular. The central websites are those of the Open Government Initiative ([www.opengov.gr](http://www.opengov.gr)) and the Transparency Programme ([www.diafgeia.gov.gr](http://www.diafgeia.gov.gr)), where all legislative bills are posted before submission to Parliament so that citizens can make comments and proposals. Pursuant to article 6, paragraph 4, of Law No. 4048/2002,<sup>19</sup> the legislative initiative office at the relevant ministry drafts a consultation report based on the comments and proposals of citizens, which is uploaded to the website of the ministry and attached to the bill upon its submission to Parliament.

In addition, many institutions maintain websites with information on their functions and issue annual reports. For example, the General Inspector of Public Administration<sup>20</sup> and the Ombudsman issue annual reports relating to corruption and maladministration.

Greece has taken various steps to simplify administrative procedures to facilitate access to decision-making authorities. Law 4048/2012,<sup>21</sup> on regulatory governance and principles, procedures and tools of better regulation, requires that, during the process of drafting new or amended bills or regulatory decisions, care be taken to simplify procedures. One example is the creation of citizen service centres, which are one-stop centres for citizens and businesses for over 1,000 standardized administrative procedures and 60 online services. Also noteworthy is the ERMIS government portal of public administration, which provides information for citizens and businesses on all their transactions with the public administration.

Greece also has begun to implement the “once only” principle to reduce the administrative burden for citizens in terms of providing documentation. According to article 12 of Law 4325/2015, the ex officio search for existing documents has been extended to include all certificates that have been issued by public services, local

<sup>18</sup> After the country visit, Law 4129/2013 was modified by Law 4700/2020, which contains an integrated legal framework regarding the jurisdiction of the Court of Audit, as well as its competences when acting as an administrative body regarding the pre-contractual audit of public procurement contracts.

<sup>19</sup> After the country visit, the Greek authorities reported that Law 4048/2002 had been abolished by art. 119, para. 1, of Law 4622/2019, by which the prerogatives defined in Law 4048/2002 were transferred to the coordination offices of line ministries according to art. 38 of Law 4622/2019.

<sup>20</sup> After the country visit, the Greek authorities reported that, with the abolishment of GIPA, this function was taken over by NTA.

<sup>21</sup> After the country visit, the Greek authorities reported that this law had been abolished by Law 4622/2019.

authorities and public-law bodies and entities as supporting documents for the issuance of an administrative act.

The right to access information held by federal bodies, subject to limited restrictions to protect public and private interests, is guaranteed in the Constitution (art. 5A) and the Code of Administrative Procedure (art. 5). If such access is denied, appeals can be lodged with the General Inspector of Public Administration up to 10 days after the notification of rejection (art. 9, para. 4, of Presidential Decree 28/2015). As requests are handled in a decentralized manner by the requested agencies, no statistics on the number of requests or rejections were available.

Greece has started to implement some education and awareness-raising activities addressed at youth at different levels of the education system. The national anti-corruption action plan provides for further actions in this regard.

Most anti-corruption bodies, including GSAC and GIPA, allow anonymous reporting by citizens and provide feedback on the outcome of such reports.<sup>22</sup> The Independent Authority for Public Revenue and the Court of Audit/General Accounting Office do not have formalized reporting systems for citizens.

#### *Private sector (art. 12)*

Greece has established a legal framework in order to enhance corporate governance, compliance, internal control and ethics in the private sector. The Government has developed codes of corporate governance for listed and non-listed companies. Cooperation between law enforcement and the private sector centres around collaboration in the banking sector in the field of combating money-laundering and countering the financing of terrorism, as well as cooperation pertaining to physical and cybersecurity matters. Several laws provide for integrity measures in the private sector, including Law 3016/2002, on corporate governance, wage issues and other provisions for limited liability companies, and Law 4548/2018 for public limited companies.<sup>23</sup>

Those two codes of corporate governance, for listed and non-listed companies, were developed by the Greek Corporate Governance Council, which was established in 2012 to monitor the implementation of the codes of corporate governance by Greek companies and to act as a specialized body for the dissemination of principles of corporate governance.

Law 4308/2014, on Greek accounting standards, related regulations and other provisions, applies to profit-oriented or non-profit legal or natural persons in the private and public sectors, and it includes principles for record-keeping of accounts and for the preparation of financial statements. Under Law 4174/2013, records must be kept for a minimum of five years. False accounting is a criminal offence according to article 1, subparagraph IE.19, of Law 4254/2014, as well as constituting an administrative offence. Provisions of the Criminal Code regarding the forgery of documents (article 216) or the theft or wilful destruction of documents (article 222) may also apply.

Companies are required to establish internal audit departments and to comply with specific rules. All legal persons are obliged to register in the general electronic commercial registry, which is publicly accessible ([www.businessregistry.gr](http://www.businessregistry.gr)). At the time of the country visit, although a central registry of beneficial ownership had been provided for in Greek legislation (art. 20 of Law 4557/2018) and action 1.4 of the

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<sup>22</sup> After the country visit, the Greek authorities reported that GSAC and GIPA had been abolished and that NTA also allowed anonymous reporting.

<sup>23</sup> After the country visit, the Greek authorities reported that Law 4706/2020 on corporate governance and capital market modernization had introduced new provisions for the restructuring and modernization of the corporate governance system for companies with listed shares or other securities in a regulated market.

national anti-corruption action plan, its implementation was in the planning stages by the General Secretariat of Information Systems.<sup>24</sup>

Articles 20 to 23 of Law 4440/2016<sup>25</sup> establish a two-year cooling-off period for senior officials in public administration. However, it seems that the restriction does not apply to all public officials who move to the private sector.<sup>26</sup>

The tax deductibility of expenses that constitute bribes or other expenses incurred in furtherance of corrupt conduct is prohibited by virtue of article 31 of the Income Tax Code (Law 2238/1994) as amended by article 8 of Law 3522/2006.

*Measures to prevent money-laundering (art. 14)*

Greece has a legal and regulatory framework that closely follows the relevant developments in the Financial Action Task Force and the European Union. Since July 2018, the legal framework for combating money-laundering and countering the financing of terrorism has been based on Law 4557/2018 (the Anti-Money-Laundering Law), which fully transposed the fourth anti-money-laundering directive and partially transposed the fifth anti-money-laundering directive of the European Union.<sup>27</sup>

Obligated persons under the Anti-Money-Laundering Law (art. 5, para. 1) are defined in sufficiently broad terms, also including designated non-financial businesses and professions. While the Bank of Greece and the Hellenic Capital Market Commission are the primary supervisory authorities for obliged persons (art. 3, para. 7, of the Law), designated non-financial businesses and professions are supervised by other competent authorities (art. 6, para. 1, of the Law).

Under the Anti-Money-Laundering Law, obliged persons are required to conduct customer due diligence and beneficial owner identification (art. 13), record-keeping (art. 30) and suspicious transaction reporting (art. 22).

Greece adopts a risk-based approach to supervision for the purpose of combating money-laundering and countering the financing of terrorism, which was designed on the basis of the guidelines of the Financial Action Task Force and the European supervisory authorities. Greece completed its first national risk assessment in May 2018 and identified vulnerabilities to be addressed.

The Anti-Money-Laundering Law provides for criminal as well as severe administrative sanctions in cases of non-compliance with anti-money-laundering obligations, and the range of sanctions is sufficiently broad (arts. 39 and 46).

The Financial Intelligence Unit has been established as one of the three independent units under the Hellenic Anti-Money Laundering Authority, along with the Financial Sanctions Unit and the Source of Funds Investigation Unit. The Financial Intelligence Unit evaluates and investigates suspicious transaction reports and information regarding money-laundering and the financing of terrorism from domestic and foreign sources. Domestically, the Financial Intelligence Unit exchanges confidential information with the respective prosecutorial and other authorities and services

<sup>24</sup> After the country visit, the Greek authorities reported that obliged persons had the obligation to submit the required information to the registry by 1 February 2021.

<sup>25</sup> After the country visit, the Greek authorities reported that this law had been abolished and replaced by Law 4622/2019, creating such restrictions on specific categories of appointed officials, including members of the Government, deputy ministers, general and special secretaries of governing bodies of the public sector, and non-permanent staff, after leaving service. For one year after leaving their posts, persons appointed to such positions are obliged to obtain authorization for any professional or business activity that relates to the activity of the entity to which they were appointed, through the submission of a petition to the NTA Ethics Committee.

<sup>26</sup> After the country visit, the Greek authorities reported that Law 4622/2019 had amended the current legal framework and subjected specific categories of persons, for one year after they leave their posts, to the obligation to seek authorization before taking on any new professional or business activity that relates to the activity of the entity to which they were previously appointed.

<sup>27</sup> After the country visit, the Greek authorities reported that the fifth anti-money-laundering directive had been fully transposed into Greek law by virtue of Law 4734/2020 (amending Law 4557/2018 accordingly).

entrusted with investigatory, auditing or supervisory competences (art. 34 of the Anti-Money-Laundering Law). Internationally, the Unit is an active member of the Egmont Group and the European network of financial intelligence units (FIU.net) and can exchange financial or other types of information upon request and spontaneously. By 2017, 21 memorandums of understanding had been duly signed with foreign counterparts.

Pursuant to European Union Regulation 2015/847, which is directly applicable throughout the European Union, transfers of funds need to be accompanied by information on both the payer and the payee. If a transfer does not include sufficient information, the payment service provider needs to determine whether to execute, reject or suspend the transfer on the basis of its risk-based procedure.

Greece has established a declaration system to monitor the cross-border movement of cash and bearer negotiable instruments exceeding a threshold of €10,000. If a person fails to declare such movements to the customs authority, a fine equal to 25 per cent of the value of the undeclared assets is imposed upon that person (art. 147, para. 8, of the National Customs Code).

## **2.2. Successes and good practices**

- The electronic platform used for public procurement (art. 9, para. 1);
- The Diavgeia Transparency Programme, which obliges the public administration to publish all important administrative documents on the Internet (art. 10 (a)).

## **2.3. Challenges in implementation**

It is recommended that Greece:

- Further promote the participation of society in the development and implementation of anti-corruption policies and ensure that all actors relevant to their implementation are involved (art. 5, paras. 1 and 2).
- Endeavour to strengthen the periodic monitoring and evaluation of the relevant legal instruments and administrative measures, including its anti-corruption policy and action plans, for instance through the identification of indicators to evaluate the results (art. 5, para. 3).
- Continue to identify and resolve overlapping competencies among relevant bodies to increase efficiency and effectiveness, in particular in the area of controls and inspections, including in the enforcement of administrative and criminal sanctions (art. 6, para. 1).<sup>28</sup>
- Assess the budget and staffing needs of the main prevention bodies to see how planned and actual resources and capacities can be better matched to enable those agencies to implement their mandates, in particular with regard to new agencies and transferred functions (art. 6, para. 2).
- Consider adopting rotation procedures for public positions considered especially vulnerable to corruption (art. 7, para. 1 (b)).
- Consider enhancing transparency in the funding of candidatures for elected public office and, where applicable, in the funding of political parties (art. 7, para. 3).
- Endeavour to strengthen the prevention of conflicts of interest by requiring civil servants to obtain permission for non-paid work or employment and by revisiting the rules governing parliamentarians (art. 7, para. 4).

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<sup>28</sup> After the country visit, the Greek authorities reported that the establishment of NTA aimed at a complete restructuring of six pre-existing entities, putting an end to overlapping competences, coordination impediments and the fragmentation of audit bodies.

- Consider strengthening and harmonizing measures to facilitate the reporting by relevant public officials of acts of corruption and the collection of information on the effectiveness of those measures, and consider establishing a formal whistle-blower protection system that covers all corruption offences in accordance with the Convention (art. 8, para. 4).
- Ensure that the interest declaration systems comprehensively cover all aspects of the involvement of relevant public officials in associations and charitable foundations (art. 8, para. 5).
- Consider collecting information on the use of published information to enhance user-friendliness and on the effectiveness of simplification efforts in reducing administrative burdens and enhancing timeliness (art. 10 (a) and (b)).
- Review and revise the nomination of and disciplinary system for the most senior positions of the judiciary, including the prosecution service, and consider establishing comprehensive guidance on conduct and ethics for those bodies (art. 11).
- Consider further measures to prevent corruption involving the private sector, such as promoting cooperation between law enforcement agencies and private entities, establishing a “cooling-off” period applicable to a broader set of public officials who move to the private sector,<sup>29</sup> enhancing whistle-blower protection and continuing efforts aimed at enhancing the beneficial ownership registry system (art. 12, para. 2).
- Monitor the intake of complaints or reports by different institutions as a basis for considering whether more guidance for or coordination among them would be useful to ensure coherence and efficiency (art. 13, para. 2).
- Enhance the regulatory and supervisory regime to address issues identified in the national risk assessment, such as vulnerabilities in anti-money-laundering measures taken by designated non-financial businesses and professions (art. 14, para. 1 (a)).

### 3. Chapter V: asset recovery

#### 3.1. Observations on the implementation of the articles under review

*General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)*

Greece considers asset recovery a fundamental principle of the Convention. The competent authorities for asset recovery are the Ministry of Justice, Transparency and Human Rights, the Financial Intelligence Unit and the Asset Recovery Office within the Ministry of Finance. The national anti-corruption action plan includes plans to enhance asset recovery and asset management mechanisms.<sup>30</sup>

Competent law enforcement authorities in Greece can exchange information with their counterparts in other States members of the European Union without any prior request. For other States, spontaneous information exchange can be provided through

<sup>29</sup> Following the country visit, the Greek authorities reported that art. 73 of Law 4622/2019 imposed certain obligations, for one year after leaving service, upon Government and Deputy Ministers, General and Special Secretaries, Coordinators of Decentralized Administrations, Presidents or Heads of Independent Authorities, and upon the Presidents, Vice-Presidents, Directors, Deputy Directors or appointed advisers of legal persons governed by public law and private law, namely, the obligation to obtain authorization for any professional or business activity that relates to the activity of the entity to which they were appointed, if it could raise any conflict of interest as described in article 71 of the Law. The authorization requires the submission of a petition to the Ethics Committee.

<sup>30</sup> After the country visit, the Greek authorities reported the issuance of Joint Ministerial Decision 58506/4-6-2019, by which a legislative committee was established to strengthen the institutional framework for the management of seized and confiscated assets. Moreover, the Greek authorities reported the development of an integrated e-platform for this purpose.

bilateral mutual legal assistance treaties. The Convention can also serve as a legal basis, on the condition of reciprocity.

In addition to the Convention, Greece has signed bilateral and multilateral agreements for international cooperation at the regional and international levels.

*Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)*

The Anti-Money-Laundering Law sets forth customer due diligence and beneficial owner identification requirements, as well as measures for politically exposed persons. Obligated persons under the Law are required to apply enhanced due diligence measures to politically exposed persons, including their family members and close associates (art. 18, para. 1 of the Law). No distinction is made between foreign and domestic politically exposed persons. The website of the Greek Parliament has a defined list of politically exposed persons (approximately 700 persons in total).

The requirement of identifying politically exposed persons is the same for all obliged persons. However, the procedures applied by them may be different based on the respective institutions' available resources, which gives rise to money-laundering risks.

The Anti-Money-Laundering Law provides that authorities can issue regulatory decisions for obliged persons on required elements for their enhanced due diligence measures (art. 6, para. 3). The Bank of Greece, for instance, specifies the minimum categories of clients and transactions to which such measures need to be applied (Banking and Credit Committee decision 281/2009), such as politically exposed persons and non-resident customers, transactions involving trusts and cross-border correspondent banking relationships, and customers residing in high-risk countries.

The Financial Intelligence Unit is one of the three units of the Hellenic Anti-Money-Laundering Authority, established under Law 3932/A49/10-3-2011. The Unit is responsible for collecting, analysing and disseminating reports of suspicious transactions submitted by obliged persons. The Unit exchanges confidential information with the respective prosecutorial or other authorities entrusted with investigative, auditing or supervisory competences, pursuant to article 49 of Law 4557/2018.

Under article 43 of the Anti-Money-Laundering Law, obliged persons are required to consider the relevant sanctions lists of international organizations (i.e., the United Nations and the European Union), which trigger the blocking of transactions.

The Anti-Money-Laundering Law provides that obliged persons are required to keep records on customers and beneficial owners for a period of at least five years after the end of the business relationship (art. 30, para. 3).

Greece prohibits the establishment of shell banks (art. 13 of Law 4261/2014), and credit and financial institutions are prohibited from entering into or continuing correspondent banking relationships with shell banks or with banks that permit their accounts to be used by shell banks (art. 17, para. 2, of the Anti-Money-Laundering Law).

Relevant public officials who are obliged to submit asset declarations are required to disclose all financial accounts of which they are beneficiaries or co-beneficiaries, regardless of whether the account is held in Greece or abroad (art. 2, para. 1, of Law 3213/2003) (see section on art. 8 above). However, there is no obligation to report interest in or signature or other authority over a financial account in a foreign country.

*Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)*

In Greece, a foreign State is considered a legal person and can initiate civil action for compensation in civil courts (arts. 62, 64 and 66 of the Code of Civil Procedure) and participate in a relevant criminal trial as a civil plaintiff (arts. 63–70 of the Code of Criminal Procedure). The decision on the confiscation of property may also specify the return of the seized property to its legitimate owner (art. 373 of the Code of Criminal Procedure). In such decisions, the court can therefore recognize another State party's claim as a legitimate owner of the property. A State party can also bring a civil action for compensation and damages in civil proceedings and participate as a civil party in criminal proceedings.

Greece can give effect to a confiscation order issued by another State party through bilateral and multilateral treaties, including the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism of 2005, which was ratified through the enactment of Law 4478/2017. In the absence of such a treaty, domestic law is applied on the condition of reciprocity (arts. 458–461 of the Code of Criminal Procedure). The legislation of Greece also provides for the confiscation of property of foreign origin through the initiation of criminal proceedings for money-laundering in accordance with domestic law (Criminal Code and Anti-Money-Laundering Law). Greece allows non-conviction-based confiscation (art. 40, para. 3, of the Anti-Money-Laundering Law) and can provide mutual legal assistance based on such confiscation (arts. 3 and 10 of Law 4478/2017). The Convention against Corruption can also serve as a legal basis for this purpose.

In the absence of specific bilateral and multilateral treaties, Greece can give effect to a freezing or seizure order or request from States parties to the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism and States members of the European Union (arts. 2 and 11 of Law 4478/2017). Freezing or seizure orders or requests from countries not covered by those instruments can be enforced on the basis of articles 436 to 461 of the Code of Criminal Procedure and on the basis of the Convention against Corruption.

The Greek authorities can preserve property for confiscation, upon or without a specific request from another State party, on the basis of a foreign arrest or criminal charge.

Foreign requests for and orders of confiscation from States parties to the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism and States members of the European Union are transmitted to the competent judicial council (art. 3 and art. 10, para. 2 (b), of Law 4478/2017). The Convention against Corruption and other bilateral or multilateral treaties can be used as a basis for States that are not members of the European Union or of the Council of Europe, as the Convention is self-executing for the purposes of article 55, paragraphs 1 and 2. Greece can take measures to identify, trace and freeze or seize proceeds of crime following a request made by another country (art. 10, para. 2 (b), of Law 4478/2017). In the absence of a treaty, the Code of Criminal Procedure can be applied (arts. 458–461).

Greece considers the Convention against Corruption to be the necessary and sufficient treaty basis for international cooperation under article 55, paragraphs 1 and 2. Greece does not set a de minimis value threshold for international cooperation, and the rights of bona fide third parties are protected (art. 76, para. 4, of the Criminal Code and art. 40 of the Anti-Money-Laundering Law).

*Return and disposal of assets (art. 57)*

The Financial and Economic Crime Unit, specifically the Hellenic Asset Recovery Office, is the entity responsible for the management of frozen and confiscated assets, as provided for in article 5 of Law 4478/2017. The court decides whether confiscated assets are used in the public interest, for social purposes or for the satisfaction of victims. While the confiscation of an asset generally has the effect of transferring ownership of the property to the State, the return of an asset to its prior legitimate owner can be achieved by claiming compensation or damages in criminal or civil proceedings. At the time of the country visit, an integrated information system on asset recovery and management was being developed for the collection, storage and analysis of data on frozen, seized and confiscated assets.

The rights of bona fide third parties are protected (art. 40, para. 2, of the Anti-Money-Laundering Law).

Greece can confiscate and return assets on the basis of a final confiscation judgment of the requesting State party. Greece does not provide for a possibility to waive the requirement of a final judgment.

Except in the case of asset returns to States parties to the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism and States members of the European Union, there are no specific rules on the deduction of expenses incurred. However, such deductions are possible through ad hoc agreements.

Greece has exercised the capacity to conclude agreements with foreign countries on the disposal of assets, which can be achieved through ad hoc agreements and bilateral or multilateral treaties.

**3.2. Successes and good practices**

- Greece can preserve property voluntarily without a specific request from another State party (art. 54, para. 2 (c)).

**3.3. Challenges in implementation**

It is recommended that Greece:

- Ensure that sufficient anti-money-laundering measures for transactions involving politically exposed persons are taken by all financial institutions and designated non-financial businesses and professions, regardless of their available resources for detecting such transactions (art. 52, para. 1).
- Consider taking measures to enhance the sharing of information disclosed by public officials with the competent authorities in other States parties (art. 52, para. 5).
- Consider expanding declarations to cover public officials' interest in or signature or other authority over financial accounts in foreign countries (art. 52, para. 6).
- Continue efforts to establish a centralized e-platform system to enhance the management and return of confiscated assets (art. 57, para. 1).
- Adopt measures providing for the return of proceeds to requesting States in cases of the embezzlement of public funds or the laundering of embezzled public funds and in the case of proceeds of any other offence covered by the Convention when the requesting State party reasonably establishes its prior ownership of such confiscated property or when the requested State party recognizes damage to the requesting State party as a basis for returning the confiscated property, even in the absence of an agreement with the requesting State (art. 57, para. 3).