

GOVERNMENT GAZETTE
OF THE HELLENIC REPUBLIC

FIRST ISSUE

No. 219

23 December 2010

LAW NO. 3905

SUPPORT AND DEVELOPMENT OF CINEMATOGRAPHIC ART AND
OTHER PROVISIONS

**THE PRESIDENT
OF THE HELLENIC REPUBLIC**

We are publishing the following law which was voted by Parliament:

**CHAPTER 1
GENERAL PRINCIPLES AND DEFINITIONS**

**Article 1
General principles**

1. The protection and development of cinematographic art constitutes an obligation by the State. The State must take the necessary measures to provide moral and material support for the production and promotion of cinematographic works and for the improvement of film education available to the people.
2. As defined in the Constitution, cinematographic art is free. Censorship and any other preventive measure are forbidden.
3. The confiscation of cinematographic works after they have been shown is permitted only in cases and under the circumstances stipulated in the Constitution for the confiscation of newspapers and other publications.
4. Any issues related to cinematographic art regulated by the present law fall within the jurisdiction and supervision of the Minister of Culture and Tourism.
5. By presidential decrees, published following proposals by the Minister of Culture and Tourism and the competent Ministers as the case may be, the jurisdiction of other Ministries over cinematographic matters is transferred to the Minister of Culture and Tourism.

Article 2 Definitions

1. For the implementation of the present law the following definitions apply:
 - (a) A “cinematographic work” shall mean a series of images fixed onto a material medium, with or without sound, of any length, which is intended to be shown in cinemas, whatever its content and whatever the methods, means and materials used for its production, reproduction or showing, whether already known or to be discovered in the future.
 - (b) A “full-length cinematographic work” shall mean either a work of fiction or a documentary or an animation film with a duration of at least sixty minutes.
 - (c) A “short cinematographic work” shall mean a film that is either a work of fiction or a documentary or an animation film with a duration of less than sixty minutes.
 - (d) “Special Tax” shall mean the tax that in accordance with the provisions of Article 60 of Law 1731/1987 (Government Gazette, No. 161 A’) is imposed on the price of cinema admissions and is earmarked for the development of cinematographic art and the film industry.
 - (e) “Cinema Enterprises” shall mean every enterprise that is run by a natural or legal person with the objective of exploiting a theater or theaters, in indoor (winter cinema) or outdoor (summer cinema) spaces located in the same place, with one or two screens showing cinematographic works, that operate under the same name or/and logo of the same enterprise.
 - (f) “Producer of a Cinematographic Work” shall mean a producer of moving image material with or without sound.
 - (g) “Contributors to a Cinematographic Work” shall mean the natural or legal persons who offer creative, artistic or technical services or/and equipment to the producer for the production of the cinematographic work.

2. Cinematographic works of a blatantly pornographic nature, films that advocate violence and those that openly offend human dignity are excluded from the provisions of the present law.

CHAPTER 2

GREEK CINEMATOGRAPHIC WORK

Article 3

1. “Greek Cinematographic Work” shall mean a cinematographic work that meets all the prerequisites of Article 4 and two of the three following criteria:
 - a) at least 51% of its original version should be in the Greek language,

- b) at least 51% of the film should have been shot in Greece.
 - c) at least 51% of the budget should have been verifiably spent in Greece.
2. The Certificate of Greek Nationality for a cinematographic work is issued by the Greek Film Centre.
 3. In exceptional circumstances a cinematographic work that does not meet criteria a), b) and c) of Article 3 but is connected to Greece by virtue of its creator and content may be characterized as Greek by a specially reasoned decision of the Greek Film Centre. This also applies to a cinematographic work that falls short of the weighting points required by Article 4 by reason of special production conditions.
 4. The manner of calculating the weight given to criteria a), b) and c) of para 1 and the elements of para 1 Article 4 are determined by decision of the Minister of Culture and Tourism, as well as the procedure and the documents required for the issuing of a Certificate of Nationality, the preconditions under which a Certificate of Greek Nationality may be granted for a cinematographic work that does not meet the criteria of para 1, and any other issue related to the implementation of the present article.

Article 4

1. A cinematographic work qualifies as Greek if, apart from the prerequisites contained in Article 3, it achieves the minimum number of points required according to the schedules of elements set out below per category and meets the preconditions of paras 2 to 6 of the present Article:

- a) For a cinematographic work of fiction at least 14 points are required out of a total of 18:

Creative Group	Weighting Points
Director	3
Scriptwriter-Dialogue writer	2
Composer (original music composed especially for use in the cinematographic work)	1
<hr/>	
TOTAL	6

Performing Group	Weighting Points
First role	3
Second role (the first and second roles are determined by the director)	2
Third role	1
<hr/>	
TOTAL	6

Technical Craft Group	Weighting Points
Image (director of photography, cameraman, 1 st assistant)	1
Sound (recordist, 1 st assistant)	1
Editing (editor, 1 st assistant)	1
Sets-costumes (set designer, costume designer)	1
TOTAL	4

Shooting locations/ Completion	Weighting Points
Post-production location	1
Studio or shooting location	1
TOTAL	2

b) For a documentary film at least 9 points are required out of a total of 14:

Creative Group	Weighting Points
Director	2
Scriptwriter	1
TOTAL	3

Technical Craft Group	Weighting Points
Image (Director of photography, cameraman, 1 st assistant)	1
Sound (recordist, 1 st assistant)	1
Editing (editor, 1 st assistant)	1
Other contributors	4
TOTAL	7

Technical Services/ Completion	Weighting Points
At least 51% of expenses for technical services during shooting and technical processing	4
TOTAL	4

c) For an animation film at least 14 points are required out of a total of 21:

Creative Group	Weighting Points
Original story writer (synopsis)	1
Director	2
Scriptwriter	2
Composer	1

(original music composed especially
for use in the cinematographic work)

TOTAL	6
Creation and design of characters	2
Graphics environment and set design	2
Storyboard design	3
TOTAL	7
Digital design	1
Set construction	1
Animation	2
Coloring – Digital processing	2
TOTAL	6
Recording-Processing of sound material	1
Post-production	1
TOTAL	2

2. For a contributor to a cinematographic work to qualify for weighting points in accordance with the schedules of elements referred to in para 1, that person must be a Greek citizen or a citizen of another European Union member-state or/and a state included in the Council of Europe's European Convention on Transfrontier Television, or/and a state included in the Council of Europe's European Convention on Cinematographic Co-production that was ratified by Law 3004/2002 (G.G. A. 76) or/and a state outside Europe with which Greece has concluded agreements that concern cinematographic co-production, or if coming from a state outside the European Union, must be a permanent resident of Greece.
3. In order for a contributor who is a legal person to qualify for weighting points in accordance with the schedules of elements referred to in para 1, such person must have head offices or a branch in Greece or in one of the European Union member-states.
4. For the shooting locations to qualify for weighting points in accordance with the schedules of elements referred to in para 1, it must be situated on Greek territory.
5. If there are more contributors to the same elements, the points allocated to this element may be divided by the number of contributors.
6. European co-production works in which a Greek producer participates and which are governed by the provisions of Law 3004/2002 are entitled de jure to the measures of support set forth in Articles 5 and 8.

7. The schedules of elements referred to in para 1 of the present article may be amended by decision of the Minister of Culture and Tourism.

CHAPTER 3

STATE SUPPORT FOR CINEMATOGRAPHY

PART ONE

SPECIAL TAX

Article 5

Support from the revenues of the special tax

1. The amount of the special tax is entered every year in a special code number of the State revenue budget. An equal amount is credited to a special code number of the Ministry of Culture and Tourism's expenditure budget. This amount is made available to the Ministry of Culture and Tourism for the implementation of its cinematographic policy.
2. Each year from the above credit producers of full-length Greek cinematographic works receive financial support in accordance with the provisions of Articles 6 and 7, and cinema enterprises which show full-length Greek cinematographic works.
3. From the same credit, the remaining amount of the special tax is allocated as follows: 80% is given to the Greek Film Centre for the achievement of its goals and the remaining 20% is used by the Ministry of Culture and Tourism for the implementation of its cultural policy in the film sector.
4. The amount of the support given to producers of cinematographic works referred to in para 2 is determined by:
 - a) the support coefficient of the full-length Greek cinematographic work in accordance with Article 6,
 - b) the number of admissions achieved by the full-length cinematographic work within a twelve-month period from the start of its first run, and
 - c) the percentage of the schedule designated in Article 7.
5. In order to qualify for the support measure set forth in the present article the producer of the full-length Greek cinematographic work must comply accumulatively with the following prerequisites:
 - a) The producer must be subject to Greek income tax obligation.
 - b) The producer's chief activity must be the production of cinematographic or/and audiovisual works and his turnover for the last three years as a result of this activity is not derived from the same television station or the

same company providing subscription-based television services (PAY TV) or the same company providing telecommunications services and new technologies or the same public agency, in a percentage greater than 75%. His chief activity is taken to mean that which is specified in accordance with tax law and on the basis of the national nomenclature of economic activities in accordance with Decision No. 1100330/1954/DM/6.10.2008 of the Minister of Finance and Economics (G.G. No. 2149 B’).

- c) If the producer is a legal person, a percentage greater than 25% of participation in company stock should not be owned by one or more television station enterprises or/and enterprises providing subscription-based television services (PAY-TV) or/and enterprises providing telecommunications services and new technologies.
 - d) If the producer is a natural person, or the legal representative of a legal person, he must be a Greek citizen or the citizen of another European Union member-state or/and a state included in the Council of Europe’s European Convention on Transfrontier Television, or/and a state included in the Council of Europe’s European Convention on Cinematographic Co-production that was ratified by Law 3004/2002 or/and a state outside Europe with which Greece has concluded agreements that concern cinematographic co-production, or if coming from a state outside the European Union, must be a permanent resident of Greece.
6. A producer who comes under the public or broader public sector is not entitled to support in accordance with para 3 of Article 2 of Law 3310/2005 (G.G. A. 30).
 7. The amount of support for winter cinema enterprises is equal to the amount of the special tax which was collected from the total admissions per screen and up to twenty thousand (20,000) admissions per screen, provided that they comply accumulatively with the preconditions stated in paras 8 and 9.
 8. To receive support from the proceeds of the special tax, a winter cinema enterprise must comply accumulatively with the following preconditions:
 - a) it must show for at least a four week run per screen at least three first-run Greek full-length cinematographic works, three times per day, and
 - b) the three Greek full-length films must be rented by two or more distribution companies.A one-week run shall mean a total of seven consecutive days during the months of September, October, November, December, January, February, March, April and May.
 9. A winter cinema enterprise that does not dispose of at least one screen and easily accessible spaces for persons with disabilities is not entitled to support. A cinema enterprise housed in a building that existed prior to the enactment of Law 2831/2000 (G.G. A. 140), on which it is deemed technically impossible to carry out the necessary modifications is excluded from this prerequisite.

For the implementation of the present article the competent authority for the issuing of the relative certificate of accessibility and to ascertain exclusion from the above prerequisite is the Office of Persons with Disabilities of the Directorate of Studies for Museums and Cultural Buildings of the Ministry of Culture and Tourism. The validity of the present clause begins on 1.1.2013.

10. The amount stated in para 7 is increased by 10% for each additional week of screening up to six additional weeks for each screen.
11. The amount of the support for summer cinema enterprises is equal to 50% of the special tax which was collected from the total admissions of the summer cinema, provided it showed for at least a two-week run, at least two full-length Greek cinematographic works. A two-week run shall mean a total of seven consecutive days during the months of June, July, August and September.
12. The terms, procedure, supporting documents required, application deadlines and any other issue relative to the implementation of this article are regulated by the Minister of Culture and Tourism. Anyone submitting false statements or supporting documents required for the implementation of the present article will be punished with a prison sentence of three months to three years and a monetary fine of up to fifty thousand Euros (€50,000). In the event false statements or supporting documents are submitted, apart from the other penalties, the beneficiary loses the right to collect the amounts stipulated in this article for the time period referred to in the supporting documents as well as for the next three years.
13. The validity of the present article begins on 1.10.2011.

Article 6

Determination of support coefficient for a cinematographic work

1. The support coefficient for a full-length cinematographic work to be applied in implementing the provisions of Article 7 is determined on the basis of the total number of points achieved by the work according to the schedules listed below, per category, divided by 100. A full-length Greek cinematographic work that achieves at least 80 points acquires the highest support coefficient calculation 1.
 - a) For a cinematographic work of fiction:

Language	Weighting Points
At least 51% of the dialogue of the cinematographic work in its original version must be in the Greek language (To calculate the percentage of	20

the dialogue the number of words
is used)

TOTAL	20
-------	----

Creative Group Weighting Points

Producer (natural or legal person) 10

Director 10

Scriptwriter – Dialogue writer 4

Composer 1

(original music
composed specifically for use
in the cinematographic work)

TOTAL	25
-------	----

Performing Group Weighting Points

First role/roles 6

Second role/roles 4

Supporting roles 2

TOTAL	12
-------	----

Technical Craft Group Weighting Points

Director of photography 4

Set designer 2

Costume designer 2

Sound recordist 2

Editor 2

Make-up artist 1

Directing Group (except Director) 2

Production Group (Production Manager) 2

TOTAL	17
-------	----

Others Groups Weighting Points

Crew members

Shooting crew 4

Set construction crew 2

TOTAL	6
-------	---

Shooting/Completion Weighting Points

Studio sound stages/Natural shooting locations 3

Negative developing laboratories 2

Camera and other equipment 2

Lighting equipment 2

Grip equipment 1

Sound processing-completion laboratories 5

Image processing-completion laboratories 5

TOTAL	20
-------	----

b) For a documentary film:

Language	Weighting Points
At least 51% of the narration in the original version must be in the Greek language (To calculate the percentage of the dialogue the number of words is used)	20
<hr/> TOTAL	<hr/> 20

Creative Group	Weighting Points
Producer	10
Director	15
Scriptwriter	5
Composer (original music composed specifically for use in the cinematographic work)	5
<hr/> TOTAL	<hr/> 35

Narrator	Weighting Points
	5
<hr/> TOTAL	<hr/> 5

Technical Craft Group	Weighting Points
Director of photography	6
Sound recordist	5
Editor	6
Assistant director	1
Production manager	2
<hr/> TOTAL	<hr/> 20

Shooting/Completion	Weighting Points
Camera and other equipment	2
Sound equipment	2
Sound processing-completion laboratories	5
Image processing-completion laboratories	5
<hr/> TOTAL	<hr/> 20

c) For an animation film at least 14 points are required out of a total of 21:

Creative Group	Weighting Points
Producer	10
Director	8
Scriptwriter	8

Creator of graphics environment	6
Composer (original music composed especially)	4
TOTAL	36

Technical Craft Group	Weighting Points
1 st Assistant director	2
Production Manager	2
TOTAL	4

Storyboard artist	6
Graphics development (characters)	6
Graphics development (graphics environment)	6
Exposure sheets	2
TOTAL	20

Creative Craft Group	Weighting Points
Background artist	5
Layout artist	5
Key design artist	5
Clear and intermediate animation designs	5
Inking and coloring of animation designs	5
Color designs and special effects animation	5
TOTAL	30

Completion	Weighting Points
Image-Sound Editing	2
Laboratories	3
Sound recording	2
Creation-recording of sound effects	1
Final sound mix	2
TOTAL	10

2. For the allocation of weighting points according to the schedule of elements per category of a cinematographic work in the present Article paras 2, 3, 4, 5 and 6 of Article 4 apply.
3. The allocation of weighting points and the calculation of the aforementioned support coefficient for a cinematographic work is carried out by the Greek Film Centre which issues the producer with the relative certification.
4. The elements of the schedules in para 1 of the present Article may be amended by decision of the Minister of Culture and Tourism.

Article 7

Calculation of support for producer of cinematographic work

1. The amount of support the producer of a full-length Greek cinematographic work who fulfills the requirements stated in Article 5 is entitled to receive is equal to the amount derived from multiplying the total amount of the special tax derived from cinema admissions of the particular cinematographic work with the support coefficient of the cinematographic work in accordance with Article 6 and the percentage of the following table:

Up to 50,000 admissions percentage	200%
From 50,001 to 60,000 admissions percentage	195%
From 60,001 to 70,000 admissions percentage	190%
From 70,001 to 80,000 admissions percentage	185%
From 80,001 to 90,000 admissions percentage	180%
From 90,001 to 100,000 admissions percentage	175%
From 100,001 to 110,000 admissions percentage	170%
From 110,001 to 120,000 admissions percentage	165%
From 120,001 to 130,000 admissions percentage	160%
From 130,001 to 140,000 admissions percentage	155%
From 140,001 to 150,000 admissions percentage	150%
From 150,001 to 160,000 admissions percentage	145%
From 160,001 to 170,000 admissions percentage	140%
From 170,001 to 180,000 admissions percentage	135%
From 180,001 to 190,000 admissions percentage	130%
From 190,000 to 200,000 admissions percentage	125%
From 200,001 to 210,000 admissions percentage	120%
From 210,001 to 220,000 admissions percentage	115%
From 220,001 to 230,000 admissions percentage	110%
From 230,001 to 240,000 admissions percentage	105%
From 240,001 to 250,000 admissions percentage	100%
From 250,001 to 260,000 admissions percentage	95%
From 260,001 to 270,000 admissions percentage	90%
From 270,001 to 280,000 admissions percentage	85%
From 280,001 to 290,000 admissions percentage	80%
From 290,001 to 300,000 admissions percentage	75%
From 300,001 to 310,000 admissions percentage	70%
From 310,001 to 320,000 admissions percentage	65%
From 320,001 to 330,000 admissions percentage	60%
From 330,001 to 340,000 admissions percentage	55%
From 340,001 to 350,000 admissions percentage	50%
From 350,001 to 360,000 admissions percentage	45%
From 360,001 to 370,000 admissions percentage	40%
From 370,001 admissions and over percentage	35%

2. The elements and percentages of the schedule in para 1 are amended by decision of the Minister of Culture and Tourism.

PART TWO

PRODUCTION SUPPORT FROM AUDIOVISUAL MEDIA SERVICES PROVIDERS

Article 8

Obligations of Audiovisual Media Services Providers

1. Each year the Hellenic Broadcasting Corporation (ERT S.A.) is obligated to invest 1.5% of its annual revenues in the production of cinematographic works that meet the prerequisites of Article 3 of the present law. The reciprocal tax is factored in its annual revenues.
2. Each year private television stations are obligated to invest 1.5% of their annual revenues from commercials in the production of cinematographic works that meet the prerequisites of Article 3 of the present law.
3. Up to one half of the amount that the Hellenic Broadcasting Corporation and the private television stations are obligated to invest in the production of cinematographic works every year in accordance with the previous paras, may be given to the Greek Film Centre in the form of television air time for commercials and promotion of cinematographic works.
4. Each year subscription television companies (PAY TV) are obligated to invest 1.5% of the annual revenues in the production of cinematographic works that meet the prerequisites of Article 3.
5. Up to one half of the amount a PAY TV company is obligated to invest every year and up to the year 2014 in the production of cinematographic works in accordance with the immediately preceding para, may be given to the Greek Film Centre in the form of television air time for commercials and promotion of cinematographic works. From the year 2015 and on PAY TV companies are obligated to invest the entire 1.5% of its revenues solely and exclusively in the production of cinematographic works as designated in para 3 of the present Article.
6. Each year companies providing telecommunications services and new technologies are obligated to invest 1.5% of the annual revenues they derive from providing audiovisual media services via the Internet or mobile telephony (IPTV, VIDEO ON DEMAND) in the production of cinematographic works that meet the prerequisites of Article 3.
7. For every fiscal year the companies thus bound are obligated to enter in a special tax-free reserve in their annual financial statement the amount they must invest in the production of cinematographic works (Investment in Film

Production). The companies thus bound are obligated to have turned over their entire Investment in Film Production within the next two years from the date their financial statements are published.

8. After the companies thus bound have proceeded with their Investment in Film Production, they can then submit an Application for Certification of Investment in Film Production to the Film and Audiovisual Media Department of the Ministry of Culture and Tourism, within one month from the deadline set in para 7 of the present Article.
9. If the companies thus bound have produced:
 - a) an audiovisual work of fiction of less than sixty minutes duration and/or
 - b) an audiovisual documentary and/or
 - c) an audiovisual animation filmwhich has participated in international festivals, the production cost of the said audiovisual work may be incorporated by the company thus bound in the Investment in Film Production.
10. After submission of the Application for Certification of Investment in Film Production and provided that the company thus bound is in full compliance with the obligations stemming from the provisions of the present Article, the Film and Audiovisual Media Department is obligated within one month at the latest to have issued a Certification of Investment in Film Production. The company thus bound which has given the Greek Film Center air time for commercials in accordance with paras 3 and 5 of the present Article fulfills its relative obligation even if the Greek Film Center has not used the corresponding air time for commercials.
11. If a company thus bound neglected to submit the Application for Certification of Investment in Film Production to the Film and Audiovisual Media Department within the deadline stated in para 8 of the present Article, the Film and Audiovisual Media Department, invites it, in writing, to do so within fifteen work days. If the company thus bound does not respond to the relative invitation, the provisions of the next para are enforced.
12. If:
 - a) the company thus bound does not submit an Application for Certification of Investment in Film Production as stipulated in para 8 of the present Article or
 - b) the prerequisites for the issuing of a Certificate of Investment in Film Production in their entirety have not been met, in accordance with the provisions of the present Article, by decision of the Department of Film and Audiovisual Media a fine is imposed the amount of which is equal to the total amount of the Investment in Film Production and which is assessed by the competent Internal Revenue Service as public revenue and

devolves to the Ministry of Culture and Tourism. The Ministry of Culture and Tourism refunds the said amount to the Greek Film Centre.

13. If from the Application for Certification of Investment in Film Production it arises that the company thus bound has turned over part of the amount of the Investment in Film Production, the Department of Film and Audiovisual Media imposes a fine on the company thus bound, the amount of which is equal to the amount of the Investment in Film Production which has not been invested and which is assessed by the competent Internal revenue Service as public revenue and devolves to the Ministry of Culture and Tourism. The Ministry of Culture and Tourism refunds the said amount to the Greek Film Centre.
14. The manner of calculating the equivalence of the amount that the company thus bound may make available in the form of commercial air time, the procedure and the required documents certifying the amount of the Investment in Film Production as well as any other special issue relative to the implementation of the present Article is regulated by decision of the Minister of Culture and Tourism

CHAPTER 3

GREEK FILM CENTRE

Article 9

Legal form

1. A public benefit non-profit legal entity established under private law with the name “Greek Film Centre” (GFC) and with its registered offices in Athens, which is supervised by the Minister of Culture and Tourism, is founded.
2. The name “Greek Film Centre” belongs exclusively to the legal entity established under private law founded by the present law and its use as a name, logo or symbol by any other natural or legal entity is forbidden. A faithful translation of the name “Greek Film Centre” may be done.
3. The G.F.C. is administratively and financially autonomous and operates in the public interest and in accordance with the rules of private economy. It is governed by private law and by the provisions of the present law.
4. The G.F.C. enjoys all the administrative and judicial exemptions as well as all the juridical and real privileges of the State.
5. The corporation with the name “Greek Film Centre” operating in accordance with the provisions of Articles 16-26 of Law 1597/1986 (G.G. A. 68) and

Presidential Decree 113/1998 (G.G. A. 113) ceases to exist from the date of publication of the present law. All the rights and obligations, as well as the entire movable and immovable property of the legal entity hereby abolished are transferred de jure to the legal entity established under private law with the name "Greek Film Centre" founded by the present law as universal successor, without any more specific procedure or formality and legal or other encumbrance. Cinematographic works owned by the legal entity hereby abolished constitute henceforth the property of the legal entity established by private law with the name "Greek Film Centre". Pending court cases with the legal entity hereby abolished are carried on by the legal entity established by private law with the name "Greek Film Centre". The personnel employed by the legal entity hereby abolished are transferred to the legal entity established by private law with the name "Greek Film Centre" under the same labor relations.

6. The internal rules and regulations governing the operation of the G.F.C. are hereby approved by joint decision of the Ministers of Culture and Tourism, Finance and Interior, Decentralization and Electronic Governance. The internal rules and regulations designate the number of work positions by branch and specialty, hiring procedures and qualifications per specialty, the competencies of administration organs, infrastructure, the manner of organization and operation, the allocation of competencies among the staff and its service status, the criteria that determine salaries, disciplinary powers, disciplinary lapses and penalties and in general regulates every issue that concerns the organization and operation of the G.F.C. The staff of the G.F.C. is hired in accordance with the provisions of Law 2190/1994, as currently in force.

Article 10

Goals

1. The goals of the G.F.C. are:
 - a) The protection, support and development of film production in Greece,
 - b) The showcasing, dissemination and promotion of Greek cinematographic art in Greece and abroad.
 - c) The showcasing of Greece abroad as a suitable location for making films and audiovisual productions and attracting foreign film and audiovisual producers in general to Greece,
 - d) The issuing of a Certificate of Greek Nationality for cinematographic works that meet the prerequisites of Article 3 of the present law as well as the issuing of the certification outlined in para 3 of Article 6.

2. To accomplish and achieve its goals, the G.F.C. is especially active in the following:

- a) It formulates and compiles subsidy and funding programs which correspond to the needs of modern Greek cinema,
 - b) it finances and/or subsidizes all the stages of production of full-length cinematographic works from the scriptwriting to the completion of production, in accordance with the conditions and terms of its approved programs,
 - c) it finances and/or subsidizes the production of short cinematographic works in accordance with the conditions and terms of its approved programs,
 - d) it finances and/or subsidizes foreign audiovisual productions shot partly or wholly in the territory of Greece and provides them with relative facilities,
 - e) it finances and/or subsidizes the distribution and promotion of cinematographic works in Greece and abroad,
 - f) it collects and publishes statistical data and carries out studies regarding the production, distribution, promotion and showcasing of cinematographic works, the effects of the new technologies, as well as alternative methods of financing and exploitation of cinematographic works,
 - g) it offers and awards scholarships for studies in Greece and abroad for young producers, directors, scriptwriters and technicians as well as organizing professional training seminars.
 - h) it concludes programmatic and other conventions with public or private agencies in Greece and abroad in order to promote its goals,
 - i) it represents Greece at the Council of Europe's EURIMAGES Fund,
 - j) it works with the European Commission in operating the promotion office (MEDIA Desk) of the Media Program (a European Parliament and Council of Europe program supporting the European audiovisual sector), which is now transferred from the Ministry of Culture and Tourism to the G.F.C.'s sphere of operations,
 - k) it carries out the implementation of the provisions covering the tax incentives for the support of film production in accordance with para 13 of Article 73 of Law 3842/2010 (G.G. A. 58).
 - l) it develops every activity related to its goals.
3. In those cases cited in the preceding para where it is required that books and records be kept, the G.F.C. is exempt from such obligation, with the proviso of para 2 of Article 36 of presidential decree 186/1992 (G.G. A. 84). The producer of the cinematographic work records the relative transactions in a special space or special series of bookkeeping accounts maintained by him in accordance with the provisions of the Books and Records Code as currently in force and issues a receipt or proof of payment as the case may be for every amount received from the G.F.C. or for every disbursement made to it.

Article 11

Financial resources

1. The resources of the G.F.C. are:
 - a) Its regular annual subsidy from the Ministry of Culture and Tourism.
 - b) The percentage of the special tax provided for in para 3 of Article 5 of the present law.
 - c) Subsidies from local government.
 - d) Support from the European Union and international organizations.
 - e) All revenues derived from the exploitation of cinematographic works and assets.
 - f) Sponsorships, donations and bequests from public or private agents and organization or natural persons.
 - g) Every other legal revenue.
2. The G.F.C.'s fiscal year begins on 1 January of each year and ends on 31st December of the same year.
3. At the end of every fiscal year the Board of Directors closes the accounts, conducts an inventory of the assets and compiles the annual financial statements of para 1, Article 42a of c.l. 2190/1920 (G.G. A. 144). The annual financial statements, duly certified, are submitted, for approval to the Minister of Culture and Tourism, accompanied by a Board of Directors report and auditors' report, as stipulated in paras 1, 3, 4 and 5 of Article 37 of c.l. 2190/1920. After approval of the annual financial statements, these are published and posted on the G.F.C. website.
4. The regular audit of the G.F.C.'s financial management is conducted by two auditors who are appointed, along with an equal number of substitutes, by decision of the Minister of Culture and Tourism and who check the legality of the financial management. By decision of the Minister of Culture and Tourism an extra audit of the G.F.C. may be ordered at any given time and is carried out in accordance with the provisions in force.
5. At a special meeting of the Board of Directors, in the presence of the Director-general, representatives of film professionals and unions are briefed on the results of the previous year's financial management. The said meeting takes place within three months from the publication of the G.F.C.'s annual financial statements.
6. By joint decision of the Ministers of Finance and Culture and Tourism special regulations are established as regards the books and records kept by it and the procedures and other obligations.

Article 12

Administrative organs

The G.F.C.'s administrative organs are:

- a) the Board of Directors, and
- b) the Director-general.

Article 13

The Board of Directors

1. The G.F.C. is managed by a seven-member Board of Directors who serve for a three-year term and is assigned by decision of the Minister of Culture and Tourism. At least four of the members of the Board of Directors are persons of recognized repute in the world of Greek and international cinema, while the rest may come from the broader world of the Arts, Letters and Sciences or dispose of experience in managing organizations or business enterprises. The term of the Board of Directors is extended until the new one is assigned, but not beyond six months. The President and Vice-president are assigned by the decision appointing the members of the Board of Directors.
2. The term of the members of the Board of Directors may be renewed. A member who is assigned to replace another serves for the rest of the term of his predecessor.
3. The financial remuneration of the members of the Board of Directors for every meeting is determined by joint decision of the Ministers of Finance and Culture and Tourism.
4. Any vacancy on the Board of Directors that arises when a member falls into disrepute or resigns or loses his status no matter how, before the expiration of his term is filled by decision of the Minister of Culture and Tourism.
5. The Board of Directors convenes at the invitation of its President, who also presides over the meetings. The President of the Board of Directors compiles the agenda and introduces its topics alone or with the collaboration of a member or members of the Board of Directors or assigns the task to a member of the Board of Directors. The Director-general of the G.F.C. takes part in the meetings of the Board of Directors without the right to vote and it is his function to introduce the issues that fall within his sphere of operations to the Board of Directors. A member of the G.F.C. staff serves as secretary of the meeting and is assigned by decision of the President of the Board of Directors.
6. If the President is away, absent or is unable to attend due to some impediment, the Vice-president substitutes for him. In the event the President is away, the Vice-president cannot substitute for him for longer than three months.
7. All the issues that concern the management and administration of the G.F.C. in general fall within the competence of the Board of Directors except for matters that fall within the exclusive competence of the Director-general. The Board of Directors itself is responsible for the following:

- a) Following the recommendation of the Director-general, it maps out the cultural policy and strategy of the G.F.C. within the framework of current legislation, the internal rules and regulations and its financial capabilities.
 - b) Following the recommendation of the Director-general, it approves the internal rules and regulations governing the G.F.C.'s operation and submits it for final approval to the Minister of Culture and Tourism and the Minister of Finance.
 - c) It accepts donations, contributions, sponsorships, takes out loans and proceeds with all authorized exploitation of its financial resources.
 - d) It exercises second-degree disciplinary powers over the entire G.F.C. staff.
 - e) Following the recommendation of the Director-general it approves the annual budget, the annual report and the financial statement which it then submits to the Minister of Culture and Tourism.
 - f) Following the recommendation of the Director-general it issues Certificate of Greek Nationality for a Cinematographic Work.
 - g) Following the recommendation of the Director-general it issues certification of the support coefficient for a Cinematographic Work.
 - h) Following the recommendation of the Director-general it approves and publishes the funding programs as well as the relative special rules and regulations.
 - i) It conducts a legality check to ensure the legitimacy of the activities of the Director-general.
8. The Board of Directors convenes at least once a month at the G.F.C. registered offices and a quorum is present if there are at least four members in attendance including the President and Vice-president. The representation of a member of the Board of Directors at its meetings by another member or third party is not permitted. In the event of a tie during voting, the President's vote prevails. At least three days prior to every meeting the President of the Board of Directors sends the members an invitation specifying the date, time and agenda of the meeting. Minutes of meetings and decisions are kept in a special ledger which is signed by those present at the meeting.
9. If a member of the Board of Directors is absent from the meetings or some obstacle hinders that member from attending for a period longer than three months, he automatically forfeits his position and is replaced by decision of the Minister of Culture and Tourism.

Article 14

The Director-general

1. By decision of the Minister of Culture and Tourism and following a recommendation by the G.F.C. Board of Directors, a Director-general is appointed for a three-year term that may be renewed. The Director-general is

recommended following a public call for expressions of interest. The Director-general is a person of recognized repute in the Greek and international film world. The term of the Director-general is extended until the assignment of a new Director-general and at any rate no longer than six months.

2. The salary of the Director-general of the G.F.C. as well as of bonuses and increments remitted to him are determined by joint decision of the Minister of Finance and the Minister of Culture and Tourism.
3. The Director-general of the G.F.C. has the following competencies as well as any others entrusted to him by the Board of Directors:
 - a) He supervises all the departments of the G.F.C. and directs their work.
 - b) He takes the necessary measures for the implementation of the decisions of the Board of Directors within the framework of the provisions of the present law, the internal rules and regulations of the G.F.C., the approved programs and the annual budget.
 - c) He specifies the goals and policy of the G.F.C. and introduces the annual budget, adherence to which is his responsibility.
 - d) He submits an annual report and financial statement to the Board of Directors.
 - e) He represents the G.F.C. both judicially and extrajudicially.
 - f) He submits to the Board of Directors the proposals and recommendations required for the implementation of the G.F.C.'s goals.
 - g) He introduces to the Board of Directors the internal rules and regulations governing the operation of the G.F.C.
 - h) He concludes, signs and executes every agreement approved by the Board of Directors.
 - i) Following approval by the Board of Directors he issues hiring and dismissal decisions for the staff and collaborators of the G.F.C., determines the legal form of their employment and takes all the measures necessary to upgrade and make the most of its staff.
 - j) He exercises first-degree disciplinary over all G.F.C. personnel.
 - k) He approves the operating expenses of the G.F.C. and each of its departments within the framework of the annual budget approved by the Board of Directors.
 - l) He recommends to the Board of Directors the issuing of a Certificate of Greek Nationality for a Cinematographic Work.
 - m) He recommends to the Board of Directors the issuing of certification of the support coefficient for a Cinematographic Work.
 - n) He recommends to the Board of Directors the funding and subsidy programs and the relative special rules and regulations.
4. The Director-general is assisted in his work by the Directors of the G.F.C. By decision of his he may transfer certain of his competencies to them, duly advising the Board of Directors during the next meeting.

Article 15
Internal structure

1. The following Departments are hereby organized and operate at the G.F.C.:
 - a) Development and Production.
 - b) Hellenic Film Commission.
 - c) Hellas Film.
 - d) Financial and Administrative SupportA self-contained Legal Department also operates in the G.F.C.

2. The G.F.C.'s internal rules and regulations allow for the creation of other Departments.

Article 16
Development and Production Department

1. The Development and Production Department:
 - a) Supports, funds and supervises every stage of the production of a cinematographic work – script development, preparation of production file and production,
 - b) supports, funds and backs the production of cinematographic works with particular attention given to the discovery and showcasing of new filmmakers.

2. The Director of the Development and Production Department compiles the funding and subsidy programs that the Department supervises and implements. The said programs are submitted to the Director-general of the G.F.C. who, after approving it, forwards it to the G.F.C. Board of Directors for final approval.

Article 17
Hellenic Film Commission

1. The Hellenic Film Commission:
 - a) Promotes Greece internationally as a place suitable for audiovisual productions of every kind.
 - b) Supports international audiovisual productions of every kind, shot in Greece and acts as intermediary in providing information, services and facilitating matters.
 - c) Promotes the Department's funding and subsidy programs to international public and private agencies for the implementation of international audiovisual productions in Greece.
 - d) It collaborates with domestic public agencies and agencies of the broader public sector for the implementation of its goals.

2. The Director of the Hellenic Film Commission compiles the funding and subsidy programs that his Department supervises and implements. The said programs are

- submitted to the Director-general of the G.F.C. who, after approving them, forwards them to the G.F.C. Board of Directors for final approval.
3. The beneficiaries of the Department's funding and subsidy programs are Greek or foreign producers of audiovisual works complying with the criteria and prerequisites of the relative funding programs.

Article 18 Hellas Film

1. Hellas Film:
 - a) Promotes Greek cinematographic works at international film festivals and markets.
 - b) Collaborates with international public and/or private agencies for the distribution of Greek cinematographic works.
 - c) Provides financial backing to cover the distribution and exploitation expenses of cinematographic works that meet the prerequisites of Article 3 of the present law in accordance with the funding and subsidy programs of the G.F.C.
 - d) Collaborates with movie theaters for the showing of Greek cinematographic works.
2. The Director of Hellas Film compiles the funding and subsidy programs that his Department supervises and implements. The said programs are submitted to the Director-general for approval who, after approving them, forwards them to the G.F.C. Board of Directors for final approval.

Article 19 Financial and Administrative Support Department

1. The Financial and Administrative Support Department has the following specific competencies:
 - a) It implements the decisions of the Board of Directors on financial and administrative issues that concern the G.F.C.
 - b) It carries out G.F.C. payments in settlement of its debts and the salaries of its staff and collaborators.
 - c) It handles the collection of the required subsidies and G.F.C. revenues in general and calls for bids for supplies as the need arises.
 - d) It concerns itself with the service status of G.F.C. staff and executives, with monitoring the development of their salary grade and with enforcing the disciplinary rules currently in effect as the need arises.
 - e) It is responsible for taking the minutes of the Board of Director meetings, the general register and G.F.C.'s secretarial services.
 - f) It sees to the security, maintenance and sanitation of the offices as well as every other issue related to the smooth functioning of the G.F.C.

- g) It compiles the annual budget and balance sheet of the G.F.C. as well as the financial statement for every fiscal year.
 - h) In collaboration with the Legal Service it draws up the temporary work agreements established under private law for the G.F.C. special collaborators.
2. The Director of Financial and Administrative Support holds an economics-related university degree, has significant experience in the area of financial administration of enterprises, preferably in the cinema sector.

Article 20
Impediments, incompatibilities, exclusive
employment positions, manner of selection of Directors

1. The members of the Board of Directors, the Director-general and the Directors of the G.F.C. are not allowed, on penalty of invalidation of the said agreement, to enter into a contractual agreement with the G.F.C. The same prohibition applies to the wives of the Director-general and the Directors as well as their blood relatives up to the third degree and relatives by affinity up to the second degree. Any agreement concluded between the G.F.C. and legal entities whose management is supervised directly or indirectly by the General-director or the Directors is also rendered null and void. This control stems from rights, agreement or other means which either individually or jointly with others and bearing in mind the relative, real or legal conditions, provide the possibility of decisively affecting the activities of an enterprise and especially from: (a) ownership or enjoyment rights over the whole or part of the assets of the enterprise and (b) rights or agreements that provide the possibility of decisively affecting the composition, meetings or decisions of a company's organs. Control is acquired by the person or persons or enterprises that: (a) are subject to these rights or the beneficiaries of these contractual agreements or (b) without being subject to the rights or beneficiaries of this contractual agreements are entitled to exercise the rights stemming from these.
2. The positions of President or member of the Board of Directors and that of Director-general of the G.F.C. cannot be held by the same person.
3. The position of member of the Board of Directors is incompatible with that of member of the Board of Directors of a trade union or professional guild in the audiovisual sector. The election, appointment and exercise of the duties of member of the Board of Directors by persons who are in an employee relationship with the G.F.C. is not allowed.
4. The position of Director-general and those of Directors of the G.F.C. are full and exclusive employment.

5. The Directors of the G.F.C. are assigned by decision of the Board of Directors, following the recommendation of the Director-general, with a three-year term of office that may be renewed. The Director of Development and Production is a person of recognized repute in the world of Greek and international cinema, the Director of the Hellenic Film Commission and the Director of Hellas Film have studies or professional experience related to the business conducted by their own departments and the Director of Financial and Administrative Support has the qualifications outlined in para 2 of Article 19. The Directors of the G.F.C. are selected following a public call for expressions of interest.