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**Third Interim Report**

# Third Evaluation Round

# *Third Interim* Compliance Report on Greece

## "Incriminations (ETS 173 and 191, GPC 2)"

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## "Transparency of Party Funding"

Adopted by GRECO
at its 68th Plenary Meeting
(Strasbourg, 15-19 June 2015)

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## I. INTRODUCTION

1. The Third Round Evaluation Report on Greece was adopted at GRECO's 47th Plenary Meeting (7-11 June 2010) and made public on 7 July 2010, following authorisation by Greece (Greco Eval III Rep (2009) 9E, Theme I and Theme II).

2. As required by GRECO's Rules of Procedure, the Greek authorities submitted a Situation Report on measures taken to implement the recommendations.

3. In the Compliance Report, which was adopted by GRECO at its 56th Plenary Meeting (Strasbourg, 20-22 June 2012), it was concluded that Greece had implemented satisfactorily only one of the twenty-seven recommendations contained in the Third Round Evaluation Report. In view of this result, GRECO had qualified the very low level of compliance with the recommendations as "globally unsatisfactory" in the meaning of Rule 31, paragraph 8.3 of the Rules of Procedure. GRECO therefore decided to apply Rule 32 concerning members found not to be in compliance with the recommendations contained in the mutual evaluation report and asked the Head of the Greek delegation to provide a report made on the progress in implementing the pending recommendations (i.e. recommendations i-viii and x-xi regarding Theme I, and recommendations i-xvi regarding Theme II).

4. In the Interim Compliance Report, which was adopted by GRECO at its 60th Plenary Meeting (Strasbourg, 17-21 June 2013), the level of compliance had been assessed again as "globally unsatisfactory" since out of the twenty six recommendations which were outstanding, only eight had been partly implemented and all the rest had remained not implemented. The Greek authorities were requested to provide a report, regarding the action taken to implement the pending recommendations (i.e. recommendations i-viii and x-xi regarding Theme I and recommendations i-xvi regarding Theme II).

5. In the Second Interim Compliance Report, which was adopted by GRECO at its 64th Plenary Meeting (Strasbourg, 16-20 June 2014), a little progress was acknowledged; however, the level of compliance had been assessed again as "globally unsatisfactory" since out of the 26 recommendations pending, only three had been implemented satisfactorily, six had been partly implemented and seventeen had remained not implemented. Furthermore, GRECO requested the Head of the Greek delegation to provide a report, regarding the action taken to implement the pending recommendations (i.e. recommendations i-viii and x-xi regarding Theme I and recommendations i-xvi regarding Theme II) by 31 March 2014. This report was submitted on 1 April 2015 and served as a basis for this Third Interim Compliance Report.

6. GRECO selected Georgia and the United States of America to appoint Rapporteurs for the compliance procedure. The rapporteurs – Mr Zurab SANIKIDZE, on behalf of Georgia and Ms Jane LEY, on behalf of the United States – were assisted by GRECO's Secretariat in drawing up this Third Interim Compliance Report.

## II. ANALYSIS

### Theme I: Incriminations

It is recalled that, in its Evaluation Report, GRECO addressed 11 recommendations to Greece in respect of Theme I. Recommendation ix – was assessed as satisfactorily implemented in the Compliance Report and Recommendations i, ii and iv were assessed as satisfactorily

implemented in the Second Interim Compliance Report, while recommendations iii, v, vii, and viii remained partly implemented and recommendations vi, x and xi remained not implemented. Compliance with the pending recommendations is dealt with below.

**Recommendation iii.**

7. *GRECO recommended to take the appropriate measures, such as circulars or training, to make it clear to or to remind those concerned that the offences of active and passive bribery are autonomous and do not necessarily require an agreement between the parties.*

8. It is recalled that this recommendation was assessed as partly implemented in the Interim Compliance Report. While taking note of two decisions of the Supreme Court (decisions 1202/2011 and 253/2012), GRECO found their conclusions, namely that the existence of an agreement between the parties was not required as one of the conditions for the commission of the offence of passive bribery and that the offences of active and passive bribery were autonomous, to be implicit and not clearly spelled out. Furthermore, a seminar held by the Hellenic Criminal Bar Association was considered insufficient to fulfil the objectives of the recommendation and the authorities were called upon to take further measures targeting the police and the prosecution service as the bodies in charge of the investigation and prosecution of corruption offences. In the Second Interim Compliance Report, the authorities furnished no pertinent information in respect of this recommendation.

9. The Greek authorities now report that as part of the continuous training of judges and prosecutors, a seminar was organised at the National School of the Judiciary on 26-27 February 2015 under the title "*Justice, administration and dealing with corruption at the public sector*". The seminar addressed judges and prosecutors at various instances. During this event, the bribery offence was examined in particular by a lecturer from the Law School and, during the presentation, it was stated that active and passive bribery offences under the Penal Code are autonomous offences which do not require any agreement between the parties. The authorities add that the intention of the National School of the Judiciary is to include this "anti-corruption theme" in its future in-service training on a regular basis.

10. GRECO takes note of the information provided and recalls that the offences of active and passive bribery according to the Penal Code are criminalised as autonomous offences, i.e. an agreement between the parties is not legally required. This position is supported by the decisions of the Supreme Court (1202/2011 and 253/2012). The issue highlighted in the Evaluation Report (paragraph 111), was that the level of evidence required for prosecuting such offences in practice was often connected to the existence of an agreement. The authorities have referred to the status of the law as interpreted by the Supreme Court, to training carried out by the Bar Association and to more recent training carried out by the National School of the Judiciary in respect of judges and prosecutors. This training, when provided on a regular basis, includes clarifications concerning what is required by the law for the prosecution of active and passive bribery. GRECO welcomes the steps taken and urges the authorities also to include investigating law enforcement staff in such future training.

11. GRECO concludes that recommendation iii has been dealt with in a satisfactory manner.

**Recommendation v.**

12. *GRECO recommended to incriminate more broadly bribery of domestic, foreign and international members of public assemblies, in accordance with Articles 4, 6 and 10 of the Criminal Law Convention (ETS 173), in particular as regards the "giving" and "receipt" of an undue advantage, intermediaries, third party beneficiaries and the scope of the bribe-taker's actions/omissions.*

13. It is recalled that this recommendation was assessed as partly implemented in the Compliance Report and, following further improvements, the recommendation remained partly implemented in the Second Interim Compliance Report; GRECO welcomed the amended Articles 159 and 159A of the Penal Code (PC)[1] and stated the following: "[A]ctive and passive bribery of a member of parliament or local council "*in relation to any election or vote*" if it impels him/her to refrain from taking part in an election or vote, support a specific issue subject to vote or vote in a certain way falls under the scope of new Articles 159 and 159A PC, whereas cases not related to the performance of legislative functions are covered by the general provision of Article 235 PC. As concerns foreign and international members of public assemblies, active and passive bribery in their regard is criminalised by virtue of new paragraph 2, Article 263A PC, which makes them subject to new Articles 235 (1) and (2) and 236 PC. Despite these noticeable improvements, several gaps can be observed in Article 159, paragraph 2 on passive bribery of members of parliament. Thus, references are only made to the "*acceptance of an offer or a promise*" or a "*request*" of an undue advantage, with the element of "*receipt*" still being omitted. The possibility for the benefit to be received indirectly, through an intermediary, has also been overlooked. GRECO concludes that further steps need to be taken in order to criminalise more broadly bribery of domestic, foreign and international members of public assemblies, particularly as regards the "*receipt*" of an undue advantage and intermediaries."

14. The Greek authorities have not submitted new substantial information in respect of this recommendation.

15. GRECO concludes that recommendation v remains partly implemented.

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[1] **Article 159 - Passive Bribery**
1. The President of the Republic or the person exercising presidential power, the Prime Minister, members of government, deputy ministers, prefects, deputy prefects and mayors shall, if they request or receive, directly or through a third party, for themselves or for another person, any undue advantage of any manner, or accept the promise to provide such an advantage for an action or inaction on their part, future or already completed, relating to the performance of their duties in exercising presidential or executive power, be punished by imprisonment and a fine of EUR 15 000 to 150 000.
2. The same penalty shall apply to punish **members of Parliament,** local government councils and their committees if in relation to any election or vote carried out by the above bodies or committees they accept the offer or promise of any manner of undue advantage for themselves or for a third party, or request such undue advantage to refrain from taking part in such election or vote, to support a specific issue subject to vote or to vote in a certain way.
3. Paragraphs 1 and 2 shall apply accordingly also when the act is committed by members of the European Commission or the European Parliament.
4. The provisions of Articles 238, 263(1) and 263B(2-5) shall apply also to the crimes referred to in the previous paragraphs.
**Article 159A - Active Bribery**
1. The penalties of the previous article shall apply to punish whoever promises or offers any manner of undue advantages, directly or through a third party, to the persons mentioned in that article, for themselves or for another person, for the purposes referred to respectively therein.
2. Heads of business or persons who have decision-making or control power in a business shall also be punished by imprisonment, if the act is not punished more severely under another criminal provision, if they failed to prevent a person under their command or subject to their control from committing, to the benefit of the business, the act under the preceding paragraph.

**Recommendation vi.**

16. *GRECO recommended to carry out a proper assessment of the effectiveness of the provisions concerning bribery and trading in influence.*

17. It is recalled that this recommendation was assessed as not implemented in the Second Interim Compliance Report; while GRECO welcomed the elaboration of a project "*A cohesive model to counteract financial crime and corruption in the public sector in Greece*", it had not generated any results at the time.

18. The authorities now report that the results of the research programme "*A cohesive model to counteract financial crime and corruption in the public sector in Greece*" have been published in two volumes[2]. The first one contains the results of a "collective empirical research", which is based on the replies to three detailed questionnaires distributed to public officials of criminal and administrative justice bodies, the control mechanisms of administration and representatives of civil society (Part I - consisting of 1763 pages). The second volume is a comparative analysis of the institutional framework for economic crime and corruption in the public sector in five foreign jurisdictions, which reflect different legal traditions (Part II- consisting of 591 pages). The project focuses on the crimes of tax evasion, smuggling, debts to the State, fraud, embezzlement, bribery, trading in influence and other offences related to corruption and money laundering. In addition to the substantive provisions of the above crimes procedural framework issues related to international judicial cooperation, and major problems which arise because of the relationship between administrative and criminal law are also examined. A particular objective is the examination of the administrative mechanism for monitoring corruption in the field of public procurement and the issue of liability of legal persons. Specifically, in the first volume, the current institutional framework for the criminal treatment of economic crime against corruption in the public sector is evaluated. The aim is to highlight, among others, through an extensive jurisprudential research, the positive and negative features of the current institutional framework, not only at the level of legislative provisions (the various legislative changes up to Law no. 4267/2014 have been taken into account), but also how they are applied in practice. The crime of bribery as the basic form of corruption in Greece is analysed along with the background of the current legislative framework, including the most significant changes that were introduced by Law 4254/2014, for example, the different regulation of bribery in the public and private sectors. The same applies for the crime of trading in influence. After the analysis of the *actus reus* and the *mens rea* of the crimes, there is a thorough examination on the compatibility of the Greek legal system with its international obligations; the effectiveness of the provisions of bribery and trading in influence are also analysed. In this regard, the authorities stress that some of this legislation is new and the research programme does not present statistical data over the year 2014. The programme takes a more theoretical approach as to how the new changes deal more effectively with corruption issues. For example, Article 235.3 of the Penal Code by which the public official is punished if s/he requests or receives any undue advantage, with no connection to a specific action by him/her, targets the most common form of corruption in Greece (i.e. the repetitive offering of gifts to public officials in order to create a dependent relationship).

19. GRECO takes note of the information provided and welcomes the initiative to carry out research on the effectiveness of the enforcement of corruption offences in Greece. Although no quantitative data has been presented and considering that several of the provisions have been

[2] http://www.sakkoulas.com/website2012/default.asp?static=32&product_id=21579

amended so recently that no statistical data are yet available, GRECO takes the view that Greece has done what could be expected in respect of this recommendation – under the circumstances.

20. GRECO concludes that recommendation vi has been dealt with in a satisfactory manner.

**Recommendation vii.**

21. *GRECO recommended to ensure that bribery of foreign public officials, judges, members of public assemblies, arbitrators and jurors is criminalised in respect of bribe-takers from any foreign State, in line with Articles 5 and 6 of the Criminal Law Convention (ETS 173) and Articles 4 and 6 of its Additional Protocol (ETS 191).*

22. It is recalled that this recommendation was partly implemented in the Second Interim Compliance Report. Following amendments to paragraphs 2 and 3 of Article 263A of the Penal Code (PC), which extended the application of Articles 235 (1) and (2) and 236 PC to a broad category of foreign actors including, specifically, foreign public officials, judges, members of public assemblies, arbitrators and jurors, GRECO expressed its satisfaction with the alignment of the provisions of the Penal Code with the requirements of Article 5 and 6 of the Criminal Law Convention and Article 6 of its Additional Protocol. However, GRECO remained concerned that bribery of foreign arbitrators who are not qualified as "*performing a public function or service*" under domestic law is not captured by the new provision under Article 263A PC.

23. The Greek authorities have not submitted any new substantial information in respect of this recommendation.

24. GRECO concludes that recommendation vii remains partly implemented.

**Recommendation viii.**

25. *GRECO recommended to incriminate trading in influence in a consolidated manner, making sure that all the requirements of Article 12 of the Criminal Law Convention on Corruption (ETS 173) are met, in particular as regards the elements of improper influence, the active side of trading in influence, the requesting of an undue advantage, immaterial advantages, intermediaries and third party beneficiaries.*

26. GRECO recalls that this recommendation had been assessed as partly implemented in the Interim Compliance Report. The recommendation remained partly implemented in the Second Interim Report; GRECO welcomed new Article 237A PC which covers not only the passive but also the active side of trading in influence and encompasses the elements of the offence which were previously missing: improper influence, the requesting of an undue advantage, immaterial advantages, intermediaries and third party beneficiaries. Yet, the newly adopted Article covers a limited range of officials. In contrast to the requirements of Article 12 of the Criminal Law Convention, which criminalises improper influence over the decision-making of domestic public officials (Article 2), members of domestic public assemblies (Article 4), members of foreign public assemblies (Article 6), officials of international organisations, members of international parliamentary assemblies, judges and officials of international courts (Articles 9 to 11), Article 237A PC – as clearly stems from its text – only applies to persons listed under Article 159 PC (members of domestic legislative, executive and self-governing bodies), Article 235 (1) PC (domestic public officials) and 237 (1) PC (domestic judges, jurors and arbitrators). Similarly, there is no provision in the text of the new law or its Explanatory Memorandum that would make,

for example, the previously mentioned paragraphs 2 and 3 under Article 263A PC applicable to Article 237A PC. Moreover, it is not explicitly mentioned that for the offence to be constituted, the influence does not have to be actually exerted or lead to the intended results. While being satisfied with the significant improvement in the criminalisation of trading in influence, GRECO invited the authorities to further refine relevant provisions so as to bring them into full conformity with Article 12 of the Criminal Law Convention on Corruption.

27. The Greek authorities have not submitted any new substantial information in respect of this recommendation.

28. GRECO concludes that recommendation viii remains partly implemented.

**Recommendation x.**

29. *GRECO recommended to abolish the special statute of limitation for the prosecution of members of government and former members of government.*

30. It is recalled that this recommendation was assessed as not implemented in the Second Interim Compliance Report since the abolition of the special statute of limitation established for members of government and former members of government required a change in the Constitution, which had not taken place. GRECO also recalled that Law 3126/2003 on the penal liability of members and former members of government had put in place a five-year statute of limitation from the commitment of the offence for both misdemeanours and felonies, as opposed to five and 15 years respectively in the common regime. It had been previously emphasised that such a derogatory limitation period for felonies – which are by definition more serious offences – constituted an obstacle to the effective prosecution of current and former members of government for bribery offences and that it was regarded as unjustified and likely to undermine the public trust. GRECO reiterated its encouragement to the authorities to promptly proceed with the abolition of this special statute of limitation, as is suggested in the recommendation.

31. The authorities of Greece now only refer to the need for a constitutional amendment in order to comply with this recommendation, which has not materialised.

32. GRECO concludes that recommendation x remains not implemented.

**Recommendation xi.**

33. *GRECO recommended to amend current legislation to expressly exclude the operation of Article 30 (2) of the Code of Penal Procedure concerning the postponement or suspension of prosecution of "political acts" and "offences through which international relations of the State may be disturbed" in the context of all domestic and foreign bribery offences.*

34. It is recalled that this recommendation was assessed as not implemented in the Second Interim Compliance Report as no action had been reported. GRECO also recalled that, pursuant to Article 30 (2) of the Code of Penal Procedure (CPP), "*political offences"* and "*offences through which the international relations of the State may be disturbed*" may be exempted from prosecution by a decision of the Minister of Justice, following a concurring opinion of the Council of Ministers. Following a recommendation by the OECD, this provision is no longer applicable under the OECD Convention on combating bribery of foreign public officials in international business transactions; nevertheless, it continues to apply to all other bribery offences, both in the

domestic and international contexts. GRECO had previously underlined that the aforementioned tailor-made exception conveyed the wrong message as regards the commitment of Greece to tackling corruption with determination. In order to facilitate the effective prosecution of corruption offences, it called upon the authorities to remove corruption-related offences from the scope of application of Article 30 (2) CPP, as is suggested in the recommendation.

35. The Greek authorities have not submitted any new substantial information in respect of this recommendation.

36. GRECO concludes that recommendation xi remains not implemented.

**Theme II: Transparency of Party Funding**

37. It is recalled that GRECO in its Evaluation Report had addressed 16 recommendations to Greece in respect of Theme II. In the Interim Compliance Report, recommendations vii and viii were assessed as partly implemented and recommendations i-vi and ix-xvi as not implemented. In the Second Interim Compliance Report it was concluded that recommendations vii and viii remained partly implemented and that recommendations i-vi and ix-xvi remained not implemented. Compliance with the pending recommendations is dealt with below.

38. The authorities of Greece now report that on 23 October 2014 the new Law 4304/2014 (Government Gazette A 234/23 October 2014) for the "*Audit of financial and political parties and elected Members in the Hellenic and the European Parliaments and other provisions"* was adopted. This law, which entered into force on 1 January 2015, amended Law 3023/2002 (Government Gazette A 146/26 June 2002) on "*Funding of political parties of the State-Income, expenses, promotion, publicity and audit of the finance of political parties and parliamentary candidates"*. The authorities submit that the new legislation, available to GRECO, impacts on all recommendations addressed by GRECO under Theme II.

**Recommendation i.**

39. *GRECO recommended to extend the financial reference period applicable to election campaigns so that the financial activity during this period is accurately and comprehensively recorded.*

40. The authorities report that according to Article 1 par.1 section d (da and db) of the Law 4304/2014, the pre-election expense audit period is now defined as six months prior to the announcement of the regular general parliamentary elections and the elections for members to the European Parliament. With the extension of the reference period, the financial reporting on election campaigns and campaign financing has thus been provided with a precise framework in time.

41. GRECO takes note of the information provided and welcomes the measures taken in order to provide for an extended and precise pre-election period of time within which the financial reports of election campaigns are to include required information. That said, GRECO notes that this extended period only covers information on the audit of expenses, while the previous situation appears to be maintained in respect of various forms of income (including donations).

42. GRECO concludes that recommendation i has been partly implemented.

**Recommendation ii.**

43. *GRECO recommended (i) to abolish the possibility to use anonymous coupons for donations to political parties, coalitions and candidates and (ii) to introduce a requirement that all donations above a certain threshold to political parties and coalitions and, if appropriate, to election candidates, be made by bank transfer.*

44. The authorities report in respect of the first part of the recommendation that the provision of anonymous coupons has been abolished, according to Article 5 par. 4 of Law 4304/2014 which amended Article 7 of Law 3023/2002, *"Financing of political parties by the State; Income, expenses, promotion, publicity and audit of the financial of political parties and parliamentary candidates"*. The issuing of coupons, the purchase of which is a means of funding, is permitted only if the coupons are numbered and stamped by the Audit Committee (of Article 3A of Law 3213/2003). Furthermore, these must indicate the name and tax identification number or identity card number of the buyer - sponsor. Also at the end of each year, the Audit Committee is required to cross check if the balance resulting from the difference between the vouchers stamped and sold by the party or coalition of parties coincides with the number of unused vouchers, which must be returned to the Committee by the users. The authorities furthermore note that a recent decision issued by the President of the Audit Committee, sets out the procedure to return the vouchers not sold, the means and bodies confirming their destruction and any other relevant detail. As far as the second part of the recommendation is concerned, according to Article 5 par.1 and Article 6 para.1 of Law 4304/2014 funding to political parties or coalitions of parties and candidates and/or elected Members of the Hellenic and the European Parliaments is performed by nominal deposits to the bank accounts referred to in Article 5 of Law 3023/2002 (paras. 1 and 2), respectively. In that case everyone who wants to make a donation to a party or a candidate can do so only by name while some more restrictions are also contained in Article 5 para. 5 of Law 4304/2014 (for the parties) and Article 6 para. 4 (for the candidates). In that respect and in all cases (not only in respect of donations above a certain threshold) a connection of the funds being offered with the natural or legal person that made the donation can always be identified.

45. GRECO is pleased to learn that the new legislation abolishes the possibility of using anonymous coupons for donations which previously allowed uncontrolled flows of donations to parties, coalitions and election candidates. Following the introduction of the new legislation, coupons can still be used; however, the purchaser of each coupon now needs to be identified. Furthermore, GRECO is pleased that the new law provides that funding to political parties, coalitions and candidates is to be performed by nominal deposits to bank accounts. GRECO understands this requirement as a main rule requirement and that other forms of transfers would be acceptable, provided that the donor is identified. That said, in respect of political parties and coalitions, donations over 1 500 euros must be made via bank transfer and the same applies in respect of donations to candidates over 500 euros.

46. GRECO concludes that recommendation ii has been implemented satisfactorily.

**Recommendation iii.**

47. *GRECO recommended to take appropriate measures to ensure that loans granted to political parties, coalitions and candidates are not used to circumvent political financing regulations, by ascertaining in particular whether loans are reimbursed in conformity with the terms under which they were granted.*

48. The authorities report that according to Article 3 para. 1 of Law 4304/2014 all income, as set out in Article 1 (1) (g), which specifically includes loans as a form of funding, and all expenses, as set out in Article 1 (i) of the same law, of each party or coalition of parties, are to be transferred via one of the maximum three bank accounts that are allowed to be held by any regulated entity. Under that regulation, incomes that enter into the accounts of a party, a coalition or a candidate, including in the form of a loan, must be recorded and information of the accounts are to be communicated to the Audit Committee. The Audit Committee itself, under the provisions of the Fifth Chapter of the Law 4304/2014, supervises the compliance with the obligations provided under the law. The contents of non-communicated accounts are to be confiscated in favour of the Greek State" (Article 3 par.3 of Law 4304/2014). The authorities add that political parties and coalitions have to keep "C-category books", in which all their income and expenses are to be recorded and processed electronically by category for each year. These accounting books are audited annually by the Audit Committee. Although the law does not include a clear reference to the accounting for "written-off loans", there are rules to prevent "non-payment" of loans. The authorities refer to Article 19 (nb, ne, idf and idg) which provides that the Audit Committee can publish a list showing funding received from legal persons, including banks or credit institutions (nb) a as well as from individuals (ne and idf). Funding would include loans. The Audit Committee is obliged to examine if there are any hidden donations and if so, it can examine whether the funding exceeding the given ceilings has been returned to the loan giver. Furthermore, the Audit Committee can examine all loans of political parties/coalitions/candidates in order to examine the terms for their granting (Article 19 section g). The Audit Committee is also to publish a record of donations and loans, balance sheets, budgets and accounts derived from the books kept by the parties and the audit results of these books as well as their reasoned conclusions.

49. GRECO takes note of the information provided which indicates a tightening-up of the accounting rules for political funding. GRECO also observes that loans, which are considered as any other funding, are to be included in the accounts and that information of new bank accounts are to be communicated to the Audit Committee. GRECO welcomes these measures, which aim at providing better control and giving more transparency in respect of the accounting and bank accounts for political financing in general, including in respect of loans. However, these measures do not specifically address the particular situation of how to account for loans that are written off (with no payment) which, would amount to donations and therefore ought to be treated as such. It would appear that the possibility to use "written-off loans" to cover up donations and thus to circumvent restrictions in terms of donations (e.g. "ceilings" etc) as described in the Evaluation Report (paragraph 114) still prevails, in principle. That said, the authorities have shown that, as a result of the new requirements for more detailed accounting, transparency and monitoring, the possibilities to hide measures aimed at circumventing political financing regulations have decreased considerably, including in respect of loans.

50. GRECO concludes that recommendation iii has been partly implemented.

**Recommendation iv.**

51. *GRECO recommended to ensure that all goods and services provided in kind to political parties, coalitions, members of the Hellenic and European Parliaments and election candidates (other than voluntary work by non-professionals) are properly identified and comprehensively recorded, at their market value, both as regards parties' and coalitions' operational activities and as regards election campaigns.*

52. The Greek authorities submit that Articles 3 and 4 of Law 4304/2014 replace the content of Articles 5 (4) and 6 (4) of Act 3023/2002 which was criticised in the Evaluation Report (paragraph 115). Now, these rules state that all types of income of political party coalitions and candidates are to be included in the accounts. Furthermore, according to Article 1 section m of Law 4301/2014, contributions in kind are any form of benefits and facilities to recipients, which are not monetary ones but could have a value, such as work offered by civil servants seconded or made available to funding recipients. The fact that all forms of income are to be included in the accounts of funding recipients also means that these fall within the control of the Audit Committee (Article 3A of Law 3213/2003). Furthermore, one of the competences of the Audit Committee is to fully record and evaluate in monetary terms contributions given in kind to funding recipients, based on the market value (Article 19 section i of Law 4304/2014).

53. GRECO welcomes that the new legislation clearly replaces the previous "grey-zones" in respect of donations in kind as detailed in the Evaluation Report (paragraph 115). As a result, any income/donation, whether monetary or in the form of an in-kind contribution is to be accounted for on an equal basis at its market value. Thus, the new legislation limits the possibilities to legally circumvent the restrictions to political donations and provides a system of supervision in respect of donations in kind.

54. GRECO concludes that recommendation iv has been implemented satisfactorily.

**Recommendation v.**

55. *GRECO recommended to properly reflect in party accounts the value of the services rendered by public officials seconded to assist members of the Hellenic or the European Parliament and to make sure this information is readily available to the public.*

56. The Greek authorities inform GRECO that, as of 1 January 2014, the "Parliamentary Transparency Portal of the Greek Parliament"[3] contains acts and decisions of the President and the General Secretary of Parliament, in accordance with Article 164 of the Standing Orders of the Hellenic Parliament. This provision was passed in October 2013 in order to provide for more public transparency in respect of the work of Parliament, its management, administration, budget and matters relating to staff, including information about seconded staff and their remuneration (in the Government Gazette, which is displayed on the website). There is no obligation upon political parties to account for services provided to MPs in their work within Parliament. That said, Article 13.1 section c in conjunction with Article 1, section m and idg of the new law 4304/2014 obliges elected Members of the Hellenic and the European Parliament to declare every year in the analytical financial document of income-expenses in-kind contributions, including services, with an explicit reference to the value of the service rendered by public officials.

57. GRECO takes note of the information provided concerning the establishment of a website containing information concerning the work and administration of Parliament. It notes in particular that information on public officials who are seconded to assist members of parliament is contained through the on-line publication of the Government Gazette, which provides information about the number of such staff, their salaries etc. GRECO welcomes this measure, which provides more transparency in that a large number of public officials have this function in Parliament. Moreover, the authorities state that the benefits provided for in Parliament by seconded public officials are to be accounted for by the receivers of such benefits, namely the members of Parliament. GRECO is satisfied that the service provided to MPs through seconded

[3] http://diafaneia.hellenicparliament.gr

staff in Parliament is aimed at assisting the MPs in their function as members of parliament and not as party members. The measures taken to provide for general transparency in respect of seconded staff to Parliament as well as the obligation upon MPs to report on such in-kind donations appear to be an adequate reply to the situation as explained by the Greek authorities.

58. GRECO concludes that recommendation v has been dealt with in a satisfactory manner.

**Recommendation vi.**

59. *GRECO recommended to increase the transparency of accounts and activities of entities related, directly or indirectly, to political parties, or otherwise under their control.*

60. The authorities refer to Articles 3, 4 and 5 of Law 4304/2014, in particular to Article 3.2,which regulates that all income and expenses per legal entity operated by political parties or coalitions of parties as research and study centres, including from activities, such as to organise training courses for their personnel, are to be transferred through the bank accounts of the legal entity. Moreover, such legal entities are only allowed to open two bank accounts and information about these is to be communicated, within ten working days of their opening to the Audit Committee. The Audit Committee itself, under the provisions of the Fifth Chapter, supervises compliance with the obligations provided under this Article. The contents of non-communicated accounts are to be confiscated in favour of the Greek State. The same applies in respect of entities related to political parties such as research and study centres (Article 3 para. 2 of Law 4304/2014). For these entities, Article 5 para. 2 of Law 4304/2014 contains a special provision regarding private funding; if the deposition was made without a bank deposit to the bank accounts then a receipt must be issued for that purpose.

61. GRECO takes note of the information provided. The new legislation which applies to political parties, coalitions and candidates in respect of holding bank accounts and transferring contributions via bank accounts as a main rule and the monitoring of such accounts by the Auditing Committee (which is dealt with under several recommendations in this Report) has also been made applicable in respect of legal entities which may be related, directly or indirectly to political parties or coalitions. Article 3.2 of Law 4304/2014 uses the expression "legal entity operated by political parties or coalitions of parties as research and study centres …". GRECO acknowledges that these provisions do not directly concern the accounts of related entities; however, they have a direct impact on the financial activities and, indirectly, on the transparency of the accounting of such entities as they clearly represent an increase in the general transparency of their financial activities as required by the current recommendation.

62. GRECO concludes that recommendation vi has been implemented satisfactorily.

**Recommendation vii.**

63. *GRECO recommended to introduce requirements for the timely publication of private donations to political parties, coalitions and candidates above a certain threshold.*

64. It is recalled that this recommendation was considered partly implemented in the Interim Compliance Report as Law 3870/2010 concerning election expenses at local levels, which was adopted in 2010, obliges party coalitions and candidates in elections to municipalities with more than 10 000 inhabitants to disclose revenue and expenditure publicly.

65. The authorities now report that Article 19 of the new Law 4304/2014 vests with the Audit Committee the competence to maintain and administer an official website to which access to information is free and where the Committee is to publish the full details of each legal entity providing funding, at any value, to political parties, party coalitions, election candidates or members of parliament. Moreover, full details are also to be provided on the website concerning sponsors which provide funding in excess of 3000 euros per year to candidates or elected MPs. The same rule applies in respect of funding in excess of 5000 euros per year for sponsoring political parties or coalitions of parties. The authorities add that the law also provides that the identity of the recipients and the exact amount of funding received are to be included on the website of the Audit Committee. The law does not explicitly provide for any time frames as to the publication, it being understood that such data has to be made public on-line as soon as possible.

66. GRECO welcomes the information provided, which indicates that the situation as described in the Evaluation Report that private donations at the time were not subject to any publication requirements (paragraph 118) has dramatically changed with the introduction of the new legislation referred to by the authorities. GRECO notes that the publication as such is to be carried out by the Audit Committee on the basis of its audits of the legal entities concerned; this should have the potential of bringing consistency and clarity into this process. That said, GRECO also notes that this new obligation of the Audit Committee does not contain rules or guidelines as to the timing of the submission of the information to the Audit Committee, nor the subsequent publication of the information. GRECO has repeatedly held that timely publication of such information is an important requirement for applying the law in practice. The lack of any fixed time constraints for the submission of information and its publication calls for further measures to be taken.

67. GRECO concludes that recommendation vii remains partly implemented.

**Recommendation viii.**

68. *GRECO recommended to increase considerably the transparency of the financing of election campaigns, in particular by (i) making apparent the financial support by political parties and coalitions to candidates in local and regional elections and (ii) by introducing reporting and publication requirements for all election candidates or lists of candidates at all levels.*

69. It is recalled that the second part of this recommendation was considered partly implemented in the Interim Compliance Report as the Law 3870/2010 concerning election expenses at local levels, adopted in 2010, obliges coalitions and candidates in elections to municipalities with more than 10 000 inhabitants to disclose revenue and expenditure publicly.

70. The Greek authorities now submit in respect of the first part of the recommendation that Article 19 of Law 4304/2014 generally regulates that the Audit Committee is to ensure transparency in respect of political financing through publication of financial statements on a dedicated website. More particularly, Article 19 idg deals with the transparency of financial support by political parties and coalitions to election candidates in local and regional elections. This provision provides that a detailed record showing the donations, loans and any kind of financial assistance, as well as contributions in kind, evaluated in cash, received by each candidate in the elections, for nominating local government representatives of the first and second degrees, from political parties and/or coalition of parties is to be publicised by the Audit Committee. As far as the second part of the recommendation is concerned the authorities refer to their response in respect of recommendation vii.

71. GRECO takes note of the information provided. It reiterates that the Evaluation Report describes that, at the time there were no publication requirements regarding political financing in local and regional elections and that political parties played a major role, particularly in the larger municipalities, in supporting the candidates. The new legislation in place (Article 19, n and idg of Law 4304/2014) deals with the particular issue of political parties' support to election candidates at local and regional elections as it obliges the Audit Committee to make public detailed records on such funding. The first part of the recommendation has thus been fulfilled. As far as the second part of the recommendation is concerned, GRECO recalls that coalitions and election candidates are to disclose their revenue and expenditure on a central data base, publicly available, kept by the Ministry of Home Affairs, Decentralisation and E-governance, according to Law 3870/2010. Moreover, as was reported in respect of recommendation vii, reporting and publication requirements have also been introduced under Law 4304/2014 in respect of, *inter alia*, the funding of election candidates at central level. Thus, GRECO finds that the legislative measures taken increase considerably the transparency of the financing of election campaigns as required by this recommendation.

72. GRECO concludes that recommendation viii has been implemented satisfactorily.

**Recommendation ix.**

73. *GRECO recommended to facilitate easy public access to published information on the financing of political parties and election campaigns.*

74. The authorities refer to the information provided above, including the adoption of Laws 4304/2014 and 3870/2010 which regulate the public disclosure obligations of the Audit Committee in respect of the central level and the Ministry of Home Affairs, Decentralisation and E-governance in respect of election campaigns at the regional and local level.

75. GRECO takes note of the information provided, according to which all publications - whether under the responsibility of the Audit Committee (central level) or the Ministry of Home Affairs, Decentralisation and E-governance (regional and local levels) – are to be effectuated in the form of on-line publications on dedicated websites which are publicly available. This appears to be a significant improvement as compared with the previous situation when the limited publications (daily newspapers at a given date) or in the Government Gazette, which was subject to criticism in the Evaluation Report (paragraph 120). GRECO accepts that the measures taken by Greece are in line with the recommendation while urging the authorities to ensure that the implementation of the law in practice provides that the information is not only available on-line, but also in a format that is user friendly.

76. GRECO concludes that recommendation ix has been implemented satisfactorily.

**Recommendation x.**

77. *GRECO recommended to ensure independent auditing in respect of political parties obliged to keep books and accounts.*

78. The authorities refer to the supervisory powers of the Audit Committee to audit political parties in respect of political financing rules, which is carried out annually as detailed in Article 11 of the new Law 4304/2014.

79. GRECO recalls that the current recommendation does not primarily refer to the external monitoring of party financing by a supervisory body -in the case of Greece - the Audit Committee. The recommendation was rather triggered by the fact that political parties in Greece were not subject to ordinary/general audits of their books and accounts, which applies to other legal entities, for example, commercial companies. Such audits are to be found in a number of member States also in respect of political parties (often depending on their legal status) and could well be useful and beneficial for the subsequent supervision/monitoring by the external monitoring authorities. This type of general audit has not been introduced in respect of political parties in Greece. That said, GRECO also notes that the monitoring which is supposed to be carried out by the Audit Committee, contains features which come quite close to such auditing, as it is carried out annually and in close contact between the Audit Committee and the bodies in charge of the finances of the political parties. Although this is part of the external monitoring by the Audit Committee, GRECO accepts that it enters into the area of traditional auditing as well. The requirement of the current recommendation "to ensure independent[4] auditing" would therefore appear to be sufficiently fulfilled in Greece under the competences of the Audit Committee under Law 4304/2014.

80. GRECO concludes that recommendation x has been dealt with in a satisfactory manner.

**Recommendation xi.**

81. *GRECO recommended to strengthen considerably the independence of the Control Committee from the political parties and coalitions (recommendation xi);*

82. The Greek authorities report that the previous supervisory body over political financing, the "Control Committee", was replaced by the "Audit Committee" with the adoption of Law 4304/2014. The composition of the Audit Committee is different from that of its predecessor. The Committee consists of a) the Vice-President of Parliament as its President; b) the 4th Vice-President of the Parliament as a member; c) a judge from the Supreme Court, as a regular member; d) a councillor of the Court of Audit, as a regular member; e) a Deputy Director of the Bank of Greece, as a regular member; f) the President of the Authority for the Fight against Money Laundering Activities and financing terrorism and control of Declarations of Assets, as a regular member; and g) the President of the Permanent Parliamentary Committee of Institutions and Transparency, also as a regular member. (There are also detailed rules for the replacement of these officials.)

83. GRECO takes note of the information provided. It recalls from the Evaluation Report that the reason for this recommendation was that the previous supervisory body, the Control Committee, was composed of a large majority of MPs, drawn from the various political parties represented in Parliament (six MPs) and a minority of judges (3), which in practice gave each political party representative the possibility to veto any recognition of violations of its own party. With the adoption of Law 4304/2014, the composition of the successor body, the Audit Committee is principally different. Although Parliament nominates the chairperson of the Audit Committee and some other members among MPs, it is to be welcomed that only three out of seven representatives hold seats in Parliament, while the other four members are officials (judges) from other authorities which are independent from Parliament. GRECO acknowledges that this composition is less partisan and that it provides more independence to the Audit Committee as compared to the situation of its predecessor.

84. GRECO concludes that recommendation xi has been implemented satisfactorily.

[4] The independence of the Audit Committee is dealt with under recommendation xi.

**Recommendation xii.**

85. *GRECO recommended to ensure a more substantial and on-going monitoring of the financial documents of political parties, coalitions and candidates.*

86. The Greek authorities refer to the adoption of Law 4304/2014. The Audit Committee is to act as a special body, in accordance with Article 29 (2) of the Constitution. Moreover, Article 19 of Law 4304/2014 describes thoroughly the Committee's competences among which is the power to fully audit all kinds of books (and not just a sample of them), statements, documents and other records provided by the regulated entities and obligated persons, subject to sanctions that could be issued by the Committee. The audit in all kinds of books and statements of political parties and candidates is to be permanently on-going since the Committee - at the end of each year - submits a report on its actions to the Committee on Institutions and Transparency of the Hellenic Parliament and to the Finance and Interior Ministers. The audit of the finances of the candidate members of the Hellenic and the European Parliaments, during the electoral expense audit period, is to be completed within five months from the submission to the Audit Committee of the information required.

87. GRECO takes note of the information provided in respect of this recommendation as well as other information provided in this Report which altogether clearly indicates that the auditing of political financing in Greece has been strengthened on paper by the adoption of the legislation referred to by the authorities. It would appear that the previous monitoring carried out by the Control Committee, which was criticised in the Evaluation Report for being mostly of a formal nature, has been replaced by requirements for a much more substantial and in-depth monitoring under the responsibility of the Audit Committee, which is also to monitor all entities (political parties, coalitions, candidates and contributors, etc.) covered by the law and not just selected samples, as in the past. GRECO is of the view that the legal measures taken meet the requirements of this recommendation.

88. GRECO concludes that recommendation xii has been implemented satisfactorily.

**Recommendation xiii.**

89. *GRECO recommended (i) to ensure the publication of and easy access by the public to the reports of the Control Committee, including the appendices containing the reports of the chartered auditors and (ii) to introduce the possibility for members of the Control Committee to express and publish dissenting or minority opinions on the Committee's report.*

90. The Greek authorities state that Article 19 of Law 4304/2014 provides for the publication on the dedicated website of the Audit Committee of its auditing and that Article 19 para. 2 (idh) of the same Law regulates that in the official website the reasoned findings during the audits conducted by the Committee, including dissenting opinions, are to be maintained and published. The Committee uses its own staff and "chartered auditors" are no longer involved.

91. GRECO takes note of the information provided. The publication of the reports of the Audit Committee, including dissenting opinions within the Committee, is foreseen in law. Chartered auditors, who were used to assist the previous Control Committee, are no longer eligible under the new legislation, i.e. that part of the recommendation is obsolete. Consequently, the recommendation has been complied with to the extent possible at this stage. That said, GRECO wishes to stress again that the implementation of the recommendation in practice means that the

information is not only available on-line, but also in a format that is user friendly. Greece may wish to follow up with further information in this respect at a later stage, when more knowledge is gained from the application of the new legislation.

92. GRECO concludes that recommendation xiii has been dealt with in a satisfactory manner.

**Recommendation xiv.**

93. *GRECO recommended to ensure that files may be re-opened when new information comes to light and to modify the rules on the retention of financial documentation by the parties, coalitions, candidates, as well as by the Control Committee itself, accordingly.*

94. The authorities submit that following the adoption of new legislation (Articles 1(1) n and 19 para. 2 (d) of Law 4304/2014, Article 3B (4) of Law 3213/2003, as amended by Law 4281/2014), the Audit Committee, after the completion of an investigation, is to decide whether a case should be discontinued or transferred to the relevant prosecutor together with a reasoned and detailed report. When there is a case of imputation, then the report is to be forwarded to the General Commissioner of the State at the Court of Audit and when it is necessary to have tax or other issues further investigated, then the report is to be forwarded to the relevant tax authorities. When a case is discontinued it can be re-opened when that is invoked by parties concerned or there are additional new facts which justify the review of the case or it is necessary to cross-check it with another investigation conducted by the Committee. The authorities also submit that according to Article 12.4 of Law 4304/2014, political parties and coalitions of parties are to keep detailed records of accounts and supporting documents relating to each revenue and expense. The same applies in respect of candidates during their entire term of office, according to Article 1 (1) (idg) and Article 13,1c of the same law.

95. GRECO takes note of the information provided which, in essence, makes clear that cases that are completed and filed by the Audit Committee may be re-opened under certain conditions, for example, when new facts occur or there are links to other cases/audits which are on-going. This clarification was called for in the Evaluation Report (paragraph 126) although there were signs of such possibilities even before the amended legislation. Furthermore, political parties and coalitions of parties are obliged to keep all accounts and supporting documents of each accounting year with no time limit and candidates during their entire term of office. These legislative amendments are in full compliance with the recommendation.

96. GRECO concludes that recommendation xiv has been implemented satisfactorily.

**Recommendation xv.**

97. *GRECO recommended to ensure that political funding at sub-national level is subject to monitoring by an independent and effective control mechanism, ideally under the supervision of the Control Committee.*

98. The authorities report that a first step in the reform of political financing legislation was achieved with the adoption of Law 3870/2010, which regulates the funding and expenditure of coalitions and candidates in prefectural and municipal elections. Article 12 of Law 3870/2010 provides that the Expenditure Control and Election Violations Committees are now only established at the prefectural level in respect of both types of elections. Currently, there are 13 prefectures in Greece and the number of committees is the same. According to Article 12 of Law 3870/2010,

these committees are to be composed of the president of the administrative court of the district (prefecture), a judge of the appeal court, two members of the legal council of state, the commissioner of the auditing council, and the head of the district directorate of S.D.O.E (prosecution service economic crime). The authorities also report that the Audit Committee monitors political financing of candidate electoral lists of the first and second degree of local government organisations, as provided for in Article 1 (nd) and Article 1 (16) (e) of Law 4304/2014.

99. GRECO takes note of the information provided, indicating that the situation described in the Evaluation Report, where the political financing was monitored by numerous sub-national *ad hoc* committees (54 at prefectural level and 67 at the local level) has been replaced by 13 dedicated monitoring committees at the prefectural level in respect of elections at both these levels. Moreover, the composition of the Expenditure Control and Election Violations Committees are established by law to consist of professionals largely drawn from judicial and administrative bodies, as opposed to the previous *ad hoc* arrangements with committees composed of non-professional staff. Moreover, the Audit Committee has also been given some limited competence to monitor at this level in respect of candidate electoral lists. GRECO is of the opinion that these legislative measures go in the direction of centralisation, professionalism and independence as required by the recommendation.

100. GRECO concludes that recommendation xv has been implemented satisfactorily.

**Recommendation xvi.**

101. *GRECO recommended (i) to introduce a requirement for the Control Committee and the auditors to report suspected violations of the rules on political financing to the law enforcement authorities and (ii) to ensure that the mechanism by which sanctions are imposed for violations of the rules on political funding works effectively in practice.*

102. The Greek authorities report that in case the Audit Committee comes across suspicions of criminal offences during its monitoring, it is to forward, without delay, such findings and their justifications to the competent public prosecutor, which follows from Article 19 (l) of Law 4304/14. Moreover, the Audit Committee is, according to Article 19 (g) of the same Law, to be assisted by a public prosecutor[5], having special powers and exclusively occupied with violations of the law, who is to provide the Committee with the necessary assistance in respect of such matters as well as in respect of administrative sanctions that can be executed by the Committee itself. The Audit Committee is to impose administrative sanctions by resolutions in respect of the regulated entities which violate the provisions of Law 4304/2014 (Article 19 (b)).

103. GRECO welcomes the fact that Law 4304/2014 provides the Audit Committee with an obligation to report suspicions of criminal offences during its monitoring of political financing; such an obligation did not exist in the previous legislation. Consequently, the first part of the recommendation has been implemented to the letter. GRECO also notes other legislative measures taken in order to strengthen the mechanisms of the Audit Committee in order to render its sanctioning system more effective. The particular construction of a public prosecutor to assist the Committee in matters concerning sanctions is an interesting model, which may prove to be effective to that end. Moreover, the overall strengthening of the finance monitoring and the broad competences provided to the Audit Committee in terms of in-depth monitoring of all, as opposed

[5] The prosecutor is appointed by a decree issued by the Supreme Judicial Council, on recommendation of the Chairman of the Audit Committee. His/her term of office is three years and may be renewed once only (article 19 (g) of Law 4304/2014).

to the previous sample, of reports. The Committee's connected powers to do so, will most likely impact positively on the efficiency of the sanction system as well – a welcome change from the situation described in the Evaluation Report. That said, GRECO notes that the new legislation only became effective as of 1 January 2015 and it is too early to assess its effectiveness in practice. Nevertheless, GRECO accepts that Greece has also responded adequately to the second part of the recommendation, to the extent possible in these circumstances.

104. GRECO concludes that recommendation xvi has been dealt with in a satisfactory manner.

## III. CONCLUSIONS

105. **In light of the foregoing, GRECO concludes that Greece has now implemented satisfactorily or dealt with in a satisfactory manner in total nineteen of the twenty-seven recommendations contained in the Third Round Evaluation Report**. Of the remaining recommendations, six have been partly implemented and two not implemented.

106. With respect to Theme I – Incriminations – recommendations i, ii, iv and ix were categorised as implemented satisfactorily or dealt with in a satisfactory manner in previous reports on compliance. With the adoption of the current report, recommendations iii and vi have been dealt with in a satisfactory manner, while recommendations v, vii and viii remain partly implemented and recommendations x and xi not implemented. With respect to Theme II – Transparency of Party Funding – recommendations ii, iv, v, vi, viii, ix-xvi have been implemented satisfactorily or dealt with in a satisfactory manner and recommendations i, iii and vii remain partly implemented.

107. While only minor progress has been noted as regards Theme I (Incriminations) in the current Report, Greece is to be commended for the substantial measures taken in order to comply with GRECO's recommendations in respect of Theme II (Transparency of Party Funding). With the adoption of the Laws 3870/2010 and 4304/2014, Greece has to a large extent replaced an old inefficient legislative framework in respect of political financing and the control thereof, which fell short of the standards of *Recommendation Rec(2003)4 on common rules against corruption in the funding of political parties and election campaigns*. Legislative measures have been taken in order to enhance the transparency of political financing, both in respect of ordinary funding and election campaigns, at European, national and local level. For example, anonymous contributions have been abandoned and the control of money flows between bank accounts is better regulated and monitored. The establishment of a new independent monitoring mechanism in the form of the Audit Committee is particularly promising and the broad competencies of this body to communicate with the regulated entities and to make public the accounts - as audited - of parties, coalitions and elections candidates appear particularly important as well as the possibilities to sanction those who do not comply with the rules. Monitoring of political financing at the regional and local levels has also been made more independent and professional than in the past. Although some minor deficiencies remain (e.g. regulation of "written-off loans", timing for submission of documents, etc.), it can be concluded that Greece has managed to introduce a legal framework that by and large complies with the rules monitored by GRECO in the current Evaluation Round. Greece is to be commended for this achievement. That said, GRECO wishes to stress the fundamental importance of ensuring that the new legislation is applied in practice as intended by the legislation and GRECO urges Greece to establish suitable mechanisms for that. Greece is also encouraged to further reflect on the pending shortcomings as detailed in this report in respect of both themes.

108. Following the substantial progress made by the Greek authorities in respect of enhancing the transparency of political funding, GRECO concludes that the current level of compliance with the recommendations is no longer "globally unsatisfactory" in the meaning of Rule 31, paragraph 8.3 of the Rules of Procedure and decides not to continue applying Rule 32 in respect of Greece.

109. Pursuant to paragraph 8.2 of Rule 31 of the Rules of Procedure, GRECO requests the Head of the Greek delegation to provide a report regarding the action taken to implement the pending recommendations v, vii, viii, x and xi of Theme I and recommendations i, iii and vii of Theme II by 31 March 2016 at the latest.

110. GRECO invites the authorities of Greece to translate the report into the national language and to make this translation public.