

## OF THE HELLENIC REPUBLIC

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SECOND SERIES

Sheet No 2383

### DECISIONS

No A.1220

Amendment of the Decision No 1007 / 9-1-2019 (B 38) of the Ministers of Finance, Digital Policy, Telecommunications and Media and of Culture and Sports and the President of the Independent Authority for Public Revenue "Determination of the eligible expenditure, categories of audiovisual works, procedure and time of control of observance of the terms and conditions of the provisions of article 71E of Law 4172/2013 (GG A 67), as well as of the conditions, terms and procedure and any other detail for the implementation of this article".

THE MINISTERS  
OF DIGITAL POLICY, TELECOMMUNICATION AND  
MEDIA -  
FINANCE -  
CULTURE AND SPORTS  
AND THE PRESIDENT OF THE  
INDEPENDENT AUTHORITY  
FOR PUBLIC REVENUE

Having regard to:

A) The provisions:

1. Of paragraph 7 of article 71E of Law 4172/2013 (A 167), as added to the provisions of paragraph 1 of article 116 of Law 4549/2018 (A 105).

2. Of the P.D. 70/2015 "Reestablishment of the Ministries of Culture and Sports,... Development and Tourism (A 114).

3. Of the P.D. 73/2015 (A' 116) "Appointment of the Deputy Prime Minister, Ministers, Deputies and Secretaries of State.

4. Of the P.D. 125/2016 "Appointment of Ministers, Deputies and Secretaries of State" (A' 210).

5. Of the P.D. 82/2017 "Organization of the Ministry of Digital Policy, Telecommunications and Media" (A' 117).

6. Of the P.D. 142/2017 (A' 181) "Organization of the Ministry of Finance", as in force.

7. Of the P.D. 4/2018 "Organization of the Ministry of Culture and Sports" (A 7).

8. Of the P.D. 88/2018 "Appointment of Ministers, Deputies and Secretaries of State" (A 160).

9. Of article 4 of the P.D. 123/2016 "Reestablishment and renaming of the Ministry of Administrative Reform, reestablishment of the Ministry of Tourism, establishment of the Ministry of Migration Policy and of the Ministry of Digital Policy, Telecommunications and Media, renaming of the Ministries of the Interior and Administrative Reconstruction, Finance, Development and Tourism, and of the Ministry of Infrastructure, Transportation and Networks (A 208), as in force.

10. Of article 1(26) of Law 3065/2002 (A 251) "Transfer of responsibilities of the Ministerial Council to other Governmental Bodies" (A 251)

11. Of the "Codified Law on the Government and Governmental Bodies", as ratified by the first article of the Presidential Decree 63/2005 (A 98) "Codification of Law on the Government and Governmental Bodies".

12. Of Chapter A "Establishment of an Independent Authority for Public Revenue" of Law 4389/2016 (94/A) and particularly of article 7, article 14(1) and 41 of said law, as in force.

B) Decision No Y56/29.8.2018 of the Prime Minister "Establishment of Positions of Secretaries of State" (B 3715).

C) Decision No 2602/3-9-2018 of the Prime Minister and of the Minister of Digital Policy, Telecommunications and Media: "Determination of responsibilities of the Secretary of the State of Digital Policy, Telecommunications and Media, Mr. Eleftherios Kretsos".

D) Of Decision No ΥΠΟΙΚ 0010218 ΕΞ 2016 (B 3696) of the Prime Minister and of the Minister of Finance "Delegation of responsibilities to the Secretary of State of Finance, Mrs. Aikaterini Papanatsiou".

E) Of the Decision No Δ. ΟΠΓ. Α 1036960 ΕΞ 2017/10-3-2017 (B 968 and B 1238) of the President of the Independent Authority for Public Revenue "Organization of the Independent Authority for Public Revenue (A.A.D.E.)", as in force.

F) Of the deed No 1 of 20.1.2016 (Y.O.D.D. 18) of the Ministerial Council "Election and appointment of the General Secretary of the General Secretariat of Public Revenue of the Ministry of Finance", combined with the

provisions of the first indent of article 41(10)(1) of Law 4389/2016, as in force, and Decision No 39/3/30.11.2017 (Y.O.D.D. 689) of the Board of Directors of A.A.D.E. "Renewal of the term of the President of the Independent Authority for Public Revenue".

G) Decision No Δ6Α 1015213 ΕΞ 2013/28.1.2013 (B 130 and B372) of the Minister and of the Secretary of State of Finance "Transfer of responsibilities to the General Secretary of the General Secretariat of Public Revenue of the Ministry of Finance", as supplemented, amended and in force, combined with the provisions of article 41(3)(a) of Law 4389/2016, as in force.

H) Decision No 1007/9-1-2019 (B'38) of the Ministers of Finance, of Digital Policy, Telecommunications and Media, and of Culture and Sports and of the President of the Independent Authority for Public Revenue.

I) The fact that the present entails no expenditure under the National Budget, we decide:

Amendment of Decision No 1007/9-1-2019 (B'38) of the Ministers of Finance, Digital Policy, Telecommunications and Media and of Culture and Sports and the President of the Independent Authority for Public Revenue "Determination of the eligible expenditure, categories of audiovisual works, procedure and time of control of observance of the terms and conditions of the provisions of article 71E of Law 4172/2013 (GG A 67), as well as of the conditions, terms and procedure and any other detail for the implementation of this article", as follows:

#### Article 1

After article 1(3) paragraph 3.A is added, as follows:

"3.A In particular as regards audiovisual works whose content is digital games, the expenditure that is restrictively recognized as eligible under the provisions hereof is:

#### INTELLECTUAL PROPERTY EXPENDITURE

- Script
- Source code
- Music
- Expenditure for the purchase of licenses for existing works
- Rights to use images – voice of famous people (actors/musicians/athletes etc.)
- Character design

#### REMUNERATION OF CREW, CAST AND OPERATOR

Remuneration of personnel, technicians and cast (including forecasted taxes and social insurance contributions in accordance with applicable Greek law) and of the operator.

Indicatively:

- Game development department
- Game design department
- Game production department
- Art direction and design department
- Dubbing department
- Music technology, sound design and Foley department
- Actors, Dancers for motion capture
- Technical installation department
- Special effects department
- Animation – images department
- Character design department (animation of all types, 3D etc.)
- Supplies
- Specialized services during filming and on filming site (play testers, doctors, nurses, etc.)
- Research and development department
- Writers, scriptwriters, script consultants
- Remuneration of Operator

#### PLANNING AND IMPLEMENTATION OF PRODUCTION

- Production research and planning
- Game Design Document
- Technical Design Document
- Remuneration of all crew (development, production, planning, art execution of the game), including all forecasted taxes and social insurance contributions in accordance with applicable Greek law
- Licenses of using archive material
- Renting of studios, machinery for special effects etc.
- Renting of movable and immovable property (excluding fixed costs)
- Testing during Alpha and beta stages of production (debugging, play testers, UX and Usability tests etc.)

#### TECHNICAL EQUIPMENT

- Renting and equipment consumables for motion capture, rendering, 3D scanning, recording, camerawork, etc.
- Renting and equipment consumables for testing (playtesting)
- Renting and equipment special consumables (VR, movables for testing etc.)
- Technical installation consumables

#### TRAVELLING, ACCOMODATION AND CATERING

- Travelling costs (hiring of buses and any vehicle needed for transportation during production)
- Fuels, tolls and other related costs (e.g. parking)
- Tickets (airline, ferry, train, bus)
- Accommodation expenses for the staff involved in the production of the audiovisual work
- Catering and related services (e.g. filming canteen costs etc.)

## EDITING-PROCESSING

- Final Image, audio and music editing
- Dubbing, subtitling, ADR- Automated Dialogue Replacement and Foley costs.
- Photo Snapshots.
- Renting of digital games equipment and software. Renting of other software and programs necessary for the production of the audiovisual work (e.g. Unity, Adobe Cloud Suite, Maya, 3Ds MAX, Toon Boom Harmony).
- Special effects.
- Costs of using archive material.

## OTHER EXPENDITURE

- General office costs associated with a place other than that of the applicant's permanent registered office:
  - Renting of an office room, office furniture and storage space.
  - Renting of office equipment (telephone sets, fax machines, computers, photocopiers and the like).
  - Stationery.
  - Utilities, telephone and internet bills.
  - Courier, post and customs office services.
  - Filming fees and fees for production use
  - Fees for subjection to the status hereof.
- Expenditure on legal and accounting services and consultants whose services are causally linked to either the production or the preparation of an application for subjection hereto.

## • Insurance costs.

The provisions of Chapter D of Law 4487/2017 (A 116), as specified by the Joint Ministerial Decision 923/2018, apply to the calculation of the total eligible production costs (GG B 1138/28-3-2018)".

## Article 2

As for the rest, the Decision No 1007/9-1-2019 (B 38) of the Ministers of Finance, Digital Policy, Telecommunications and Media and of Culture and Sports and the President of the Independent Authority for Public Revenue.

## Article 3

This Decision shall apply from the date of its publication.

This decision is to be published in the Government Gazette.

Athens, 7 June 2019

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The Ministers

Secretary of State of  
Digital Policy,  
Telecommunications  
and Media

**ELEFThERIOS KRETSOS**

of Culture and Sports

**MYRSINI ZORBA**

The President of the Independent  
Authority for Public Revenue

**GEORGIOS PITSILIS**

Secretary of State  
of Finance

**AIKATERINI PAPANATSIU**