

5043/2023 (A'91) "Provisions concerning first and second degree Local Government Organizations-Provisions on the welfare of companion animals- Provisions concerning human resources of the public sector- Other provisions of the Ministry of Interior and other urgent provisions"

Article 79

Special exemption from Value-Added Tax for the supply of goods and services under a donation contract for the purpose of the erection, construction, repair and extension of places of worship or religious monuments – Amendment of point ist) of paragraph 1 of article 27 of the Value Added Tax Code

In point ist) of paragraph 1 of article 27 of the Value-Added Tax Code (Law 2859/2000, A' 248), concerning special exemptions from value added tax, new subparagraphs, third and fourth, are added, and point ist) is hereby amended as follows:

"ist) The supply of goods and the provision of services by a taxable supplier to a donor, who uses them under a donation agreement concluded with a public sector entity, as defined in article 14 of Law 4270/2014 (A' 143), or with legal entities under private law established by special law for the public interest, or with other entities supervised by the aforementioned bodies, provided that: (a) the donation agreement is ratified by law or approved by the Minister of Finance and the competent Minister, in accordance with the provisions of applicable law, and (b) the total amount of the supply of goods and the provision of services does not exceed the amount of the donation. The taxable supplier shall be entitled to a deduction of input VAT relating to the transactions in question, shall not charge tax on the issued tax documents, and shall be obliged to include in them the relevant exemption provision, the date of signature of the donation agreement and the contracting parties, as well as the date of its approval.

This case shall also apply to the supply of goods and services by a taxable supplier to a donor who uses them in the context of a donation agreement concluded with public law legal entities under the names "Church of Greece", "Church of Crete", "Holy Archdiocese of Athens", "Holy Archdiocese of Crete", "Patriarchal Exarchate of Patmos", with the Holy Metropolises of the Church of Greece, the Holy Metropolises of the Church of Crete, the Holy Metropolises of the Dodecanese, their Holy Parishes and Holy Monasteries, the Jewish Communities of article 1 of Law 2456/1920 (A' 173), the public law legal entity under the name "Central Board of Jewish Communities" of article 1 of Legislative Decree 301/1969 (A' 195), and the Jewish Communities of the Dodecanese of article 5 of Legislative Decree 301/1969, for the purpose of erecting, constructing, repairing or expanding places of worship or religious monuments, or premises owned by such legal entities within which institutions are housed and operate under their supervision, performing either a charitable purpose or the purpose of providing the necessary theoretical and practical knowledge related to iconography, or the teaching of Byzantine music and psaltic art. In such cases, the donation agreement shall be approved by the Minister of Education and Religious Affairs and the Minister of Finance."