

5259/2025 (A'228) "Framework for public benefit assets, public benefit foundations, unclaimed inheritances, and donations to the State; amendments to the Income Tax, Property Tax, and VAT Codes; establishment, mission, and competences of the Legal Entity under Private Law named "OLYMPIA AND ZAPPEION ENDOWMENT COMMITTEE"; provisions falling within the competence of the General Secretariat for the Financial Sector and Private Debt Management, pension provisions, and other provisions"

Article 266

Conversion of existing institutions into ecclesiastical institutions under paragraph 2 of article 29 of Law 590/1977

1. The institutions which shall be converted into ecclesiastical institutions under paragraph 2 of article 29 of Law 590/1977 (A'146) are all institutions which:
 - (a) were established or approved by decrees, with founders being the Holy Archdiocese of Athens, the Archbishop of Athens, the Holy Metropolises and their Metropolitans;
 - (b) were established prior to the entry into force of, or under, emergency Law 2039/1939 (A' 455) or Law 4182/2013 (A' 185), with the latest date being the entry into force of subparagraph 5 of paragraph 1 of article 68 of Law 4235/2014 (A' 32), concerning the establishment of ecclesiastical institutions;
 - (c) have, according to their statutes, as their purpose the fulfillment of the Christian, charitable, cultural, and educational objectives of their founders
 - (d) have, according to their statutes, as president of their board of directors the Archbishop of Athens or the local Metropolitan, without any change of their purpose, following a recommendation of the Standing Holy Synod of the Church of Greece, by joint decision of the Minister of National Economy and Finance and the Minister of Education, Religious Affairs and Sports, which shall be published in the Government Gazette.
2. All personnel, movable and immovable property, rights, and obligations of the converted institutions shall be automatically transferred to the new established ecclesiastical institutions.
3. Paragraphs 1 and 2 shall also apply to the institutions established by the institutions referred to in paragraph 1 and meet the conditions. For the institutions of this article, articles 32 to 35 hereof, article 825 of the Code of Civil Procedure (Presidential Decree 503/1985, A' 182), and article 109 of the Constitution concerning the protection of the content and terms of a will, codicil, or donation made for charitable purposes, as well as the procedure for their amendment and interpretation, shall continue to apply even after the issuance of the joint ministerial decision referred to in paragraph 1.