

CATEGORIES, CRITERIA & INCENTIVES OF LAW 4864 / 2021 (F.E.K. 237/ A / 02.12.2021)

STRATEGIC INVESTMENT CATEGORY		INCENTIVES										
		ARTICLE 2 PAR. 2 RESIDENCE PERMIT & TAX RESIDENCE	ARTICLE 7 SPATIAL DEVELOPMENT INCENTIVE (ESHASE)	ARTICLE 8 PAR. 1 STABILIZATION OF INCOME TAX RATE	ARTICLE 8 PAR. 2α TAX EXEMPTION	ARTICLE 8 PAR. 2β ACCELERATION OF THE TAX DEPRECIATION OF FIXED ASSETS	ARTICLE 9 FAST TRACK LICENCING	ARTICLE 10 PAR. 1α SUBSIDY FOR THE RECRUITEMENT OF DISADVANTAGED WORKERS	ARTICLE 10 PAR. 1β SUBSIDY FOR R&D PROJECTS	ARTICLE 10 PAR. 3a CASH GRANTS	ARTICLE 10 PAR. 3b LEASING SUBSIDIES	ARTICLE 10 PAR. 3c SUBSIDIES FOR EMPLOYMENT
STRATEGIC INVESTMENTS 1	> € 75.000.000	✓	✓	✓			✓					
	> € 40.000.000 & 75 AWUS	✓	✓	✓	✓	✓	✓	✓	✓			
STRATEGIC INVESTMENTS 2	> € 20.000.000 IN CERTAIN SECTORS * Note 1	✓		✓	✓	✓	✓	✓	✓			
	> € 30.000.000 & 50 AWUS	✓		✓	✓	✓	✓	✓				
	INVESTMENTS WITHIN ORGANIZED RECEPTORS OF MANUFACTURING AND BUSINESS ACTIVITIES & 40 AWUS & > € 20.000.000	✓		✓	✓	✓	✓	✓				
EMBLEMATIC INVESTMENTS OF GREAT SIGNIFICANCE	DISTINGUISHED LEGAL ENTITIES THAT PROMOTE GREEN ECONOMY, INNOVATION, TECHNOLOGY AND ECONOMY WITH A LOW ENERGY AND ENVIRONMENTAL FOOTPRINT * Note 2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
FAST - TRACK STRATEGIC INVESTMENTS	> € 20.000.000 & 30 AWUS	✓					✓	✓				
	> € 10.000.000 & 30 AWUS & ALREADY STRATEGIC	✓					✓	✓				
	EXISTING > € 15.000.000 & 100 EXISTING AWUS	✓					✓					
AUTOMATICALLY CLASSIFIED AS STRATEGIC INVESTMENTS	PPP's (Public Private Partnerships)	✓		✓			✓					
	PCI (Projects of Common Interest)	✓		✓			✓					
	IPCEI (Important Projects of Common European Interest) & > € 20.000.000	✓		✓			✓					
	Spatial Organization Strategic Inv. Business Parks N. 3982/11 > € 10.000.000 & > 500 acres	✓	✓	✓	✓	✓	✓					
SPECIAL PROVISIONS FOR RENEWABLE ENERGY INVESTMENTS	> € 75.000.000 & PREREQUISITES	Prerequisites: 1. To fulfill the criteria of the category they wish to apply for 2. to have a budget > € 75.000.000 3. To fall into one of the categories provides in art.2 para.3 of L.4864/2021										
DELIGNITIZATION	REGION WITH A JUST TRANSITION PLAN	25% Reduced Budget for qualifying for a Strategic Investment Category										

Note 1: The sectors are agri-food, research and innovation, biotechnology, cultural and creative industry, robotics, artificial intelligence, medical tourism, waste management, space technology, digital transformation of a business and cloud computing services.

Note 2: For the incentives of articles 8 and 10, the investment must be completed by 31.12.2025. Emblematic Investments of Great Significance that are implemented within Delignitization Zones (Z.AP.) can receive the aid of para. a) of par. 3 of article 10 (cash grants) at a rate of 100% of aid intensity according to the Regulation (EU) 651/2014, while investments outside Z.AP. can receive the aid in question at a rate of 80% of the prescribed aid rate.