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Third Evaluation Round

Compliance Report on Greece

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

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"Transparency of Party Funding"

Adopted by GRECO
at its 56th Plenary Meeting
(Strasbourg, 20-22 June 2012)

I. INTRODUCTION

1. The Compliance Report assesses the measures taken by the authorities of Greece to implement the 27 recommendations issued in the Third Round Evaluation Report on Greece (see paragraph 2), covering two distinct themes, namely:
 - **Theme I – Incriminations:** Articles 1a and 1b, 2-12, 15-17, 19 paragraph 1 of the Criminal Law Convention on Corruption (ETS 173), Articles 1-6 of its Additional Protocol (ETS 191) and Guiding Principle 2 (criminalisation of corruption).
 - **Theme II – Transparency of party funding:** Articles 8, 11, 12, 13b, 14 and 16 of Recommendation Rec(2003)4 on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns, and - more generally - Guiding Principle 15 (financing of political parties and election campaigns).
2. The Third Round Evaluation Report 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](#)).
3. As required by GRECO's Rules of Procedure, the Greek authorities submitted a Situation Report on measures taken to implement the recommendations. This report was submitted on 3 February 2012 and served as a basis for the Compliance Report.
4. GRECO selected Georgia and the United States of America to appoint rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Nino SARISHVILI, Head of the Research and Analysis Unit, Analytical Department, Ministry of Justice, on behalf of Georgia, and Mr Robert LEVENTHAL, Director of Anticorruption and Governance Initiatives, Bureau for International Narcotics and Law Enforcement Affairs, U.S. Department of State, on behalf of the United States of America. They were assisted by GRECO's Secretariat in drawing up the Compliance Report.
5. The Compliance Report assesses the implementation of each individual recommendation contained in the Evaluation Report and establishes an overall appraisal of the level of the member's compliance with these recommendations. The implementation of any outstanding recommendation (partially or not implemented) will be assessed on the basis of a further Situation Report to be submitted by the authorities 18 months after the adoption of the present Compliance Report.

II. ANALYSIS

Theme I: Incriminations

6. It is recalled that GRECO in its evaluation report addressed 11 recommendations to Greece in respect of Theme I. Compliance with these recommendations is dealt with below.
7. The Greek authorities explain that a new draft Penal Code has been prepared, but has not yet been submitted to Parliament, due to the current situation in the country. The mandate of the former government, which was supported by a coalition of political parties until the elections that took place on 6 May 2012, only covered the most urgent financial and administrative priorities. The presentation to the Parliament of draft laws that did not pertain to these priorities was

consequently delayed. The authorities expect that, further to the latest elections of 17 June 2012 and the formation of a new government on 20 June 2012, suspended legislative work, including on the draft new Penal Code, will resume.

Recommendation i.

8. *GRECO recommended to consolidate all relevant provisions on bribery and trading in influence, preferably within the Penal Code.*
9. The authorities of Greece indicate that all relevant provisions on bribery and trading in influence, namely active bribery of public officials (draft article 160), passive bribery of public officials (draft article 159), bribery of members of Parliament, the Prime Minister, district commissioners and mayors (draft article 126), bribery of judges and prosecutors (draft articles 137 and 159), and trading in influence (draft article 161), will be consolidated within the new Penal Code.
10. GRECO welcomes the steps taken to consolidate some of the provisions on bribery and trading in influence within a future new Penal Code, as requested by the recommendation. It regrets however that the opportunity provided by this reform was not used to include the provisions relating to bribery in the private sector in the future consolidated Code. The authorities may wish to re-examine this point, in the interests of simplification and ease of reference.
11. GRECO concludes that recommendation i has been partly implemented.

Recommendation ii.

12. *GRECO recommended to ensure that the offences of active and passive bribery in the public sector cover all acts/omissions in the exercise of the functions of a public official, whether or not within the scope of the official's competences.*
13. The authorities of Greece explain that the Greek Penal Code is organised in chapters, each of which seeks to protect a distinct legal value. For this reason, the offences of bribery of elected officials, members of the judiciary and public officials are dealt with in different chapters dealing with the protection of the fundamental political bodies of the state, the judicial function and the civil service respectively. According to Greek legal doctrine, the criminalisation of bribery aims not at protecting the official's morality, but at the proper use of his/her authority. For this reason, the offer of a bribe is a form of instigation or complicity, which is qualified as bribery only when the recipient of that offer possesses some administrative or political competence and the illegal result of his/her act is causally linked to this competence. The committee in charge of drafting the new Penal Code therefore considers that the offer or acceptance of a bribe to commit an act out of the scope of an official's competence cannot qualify as bribery but remains a form of complicity. It is the committee's belief that changing this conception would cause a major and disproportionate breach to the doctrinal structure of the Code, which would be even more detrimental since the bribery provisions will now be consolidated in the Code itself. The authorities add that, even though this conception might seem restrictive, an offence of "breach of duty" can be established in almost all cases in which an official abuses or contravenes his/her competences in exchange for an advantage.
14. GRECO takes note of the intention of the drafters of the new Penal Code not to consider as bribery the acts/omissions of an official outside of his/her competences. It recalls in this connection that the Explanatory Report to the Criminal Law Convention stresses that the decisive

element of the offence of active or passive bribery is the offer or request of a bribe, not the fact that the act/omission committed was within the official's competences or contrary to them. Indeed, as highlighted in the Evaluation Report (paragraph 110), linking the commission of the offence to the official's competence may leave out cases in which s/he asks or receives a bribe to commit an act that is entirely outside his/her competences, but that s/he has the opportunity to commit because of the function s/he occupies. Even if such cases could, according to the reasoning of the Greek authorities, be prosecuted as a form of instigation or complicity, this situation would be at variance with the spirit of the Convention, under which such a situation is constitutive of a fully-fledged bribery offence. Another element of variance, also highlighted already in the Evaluation Report, is that the requirement of an act or omission being in the scope of an official's competence adds an unnecessary element of ambiguity that needs to be established by the prosecution. GRECO therefore urges the Greek authorities to bring the necessary clarifications in order to implement this recommendation.

15. GRECO concludes that recommendation ii has not been implemented.

Recommendation iii.

16. *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.*
17. The Greek authorities state that the implementation of this recommendation was delayed pending the adoption of the new Penal Code.
18. GRECO takes note of the information provided and concludes that recommendation iii has not been implemented.

Recommendation iv.

19. *GRECO recommended to incriminate more broadly bribery of domestic, foreign and international judges, arbitrators and jurors, in accordance with Articles 2, 3, 5, 11 of the Criminal Law Convention (ETS 173), as well as Articles 2 to 6 of its Additional Protocol (ETS 191), in particular as regards intermediaries, third party beneficiaries and the scope of the bribe-taker's actions/omissions.*
20. The Greek authorities refer to draft Article 137 of the new Penal Code¹ on "bribery of judicial functionaries", which will cover active and passive bribery of domestic, foreign and international

¹ Article 137- Bribery of judicial functionaries

1. *Whoever is called upon, according to the law, to perform judicial duties or an arbitrator, if he/she asks for or receives directly or through an intermediary, for him/herself or for anyone else, any undue benefits or if he/she accepts the promise of receiving such benefits, for an action or omission future or already been completed, which relates to the performance of his/her duties in the administration of justice, will be punished with imprisonment from five to ten years and a monetary penalty of at least 160 units.*

2. *Whoever, to the hereinabove purpose, promises or provides such benefits to the persons mentioned in the previous paragraph, or to their next of kin, directly or through an intermediary, shall be punished with imprisonment from three to five years and with a monetary penalty of at least 220 units.*

3. *The provisions of the above paragraphs also apply when the offence is committed by or towards: a) members of the Court or of the Court of Auditors of the E.U., b) whoever exercises judicial or arbitral duties in international courts whose jurisdiction is recognized by Greece, c) judges, jurors or arbitrators of foreign states in regard to the discharge of their judicial duties, under the condition of reciprocity. In these cases, the Greek criminal laws apply when: a) the conditions of art. 5 are met, b) the act is committed abroad by or towards a Greek national, even if it is not punishable under the law of the state in*

judges, jurors and arbitrators. They add that, according to Article 12 section b of the draft Penal Code, “*familiars (or next of kin) are relatives by blood and by marriage in a direct line, the foster parents and adopted children, the adoptive parents and their children, husbands, long-term cohabitants under agreement or with residence sharing agreement, the betrothed, the brothers and their spouses or cohabitants as above with them, the betrothed of the brothers, legal guardians or attendants of the culpable and all those who are under guardianship or custody or the culpable*”.

21. GRECO takes notes of the wording of draft Article 137 of the new Penal Code and welcomes the fact that, if adopted under its current form, it would remedy some of the gaps noted by the Evaluation Report (see paragraph 112) in the current Article of the Penal Code on bribery of judges and arbitrators, such as the involvement of intermediaries and of third party beneficiaries for the passive side of the offence. However, not all the gaps would be corrected by this draft text. The notion of “next of kin” used in paragraph 2 on the active side of the offence is narrower than the requirement of the Criminal Law Convention, according to which the third party beneficiary may be any person. The possibility of a bribe being intended, not for a judge or an arbitrator him/herself, but for one of his friends or neighbours, for instance, would not be covered. The range of actions/omissions covered by the provision would be broadened, but such actions/omissions would still need to be related to the performance of the judge/arbitrator’s duties in the administration of justice. As discussed above in relation to recommendation ii, this would still leave some actions/omissions uncovered, namely those out of the scope of the judge’s or arbitrator’s duties. GRECO calls therefore upon the Greek authorities to further improve the text of draft Article 137 of the new Penal Code.
22. GRECO concludes that recommendation iv has been partly implemented.

Recommendation v.

23. *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.*
24. The authorities of Greece make reference to Article 126 of the new draft Penal Code² on active and passive bribery of members of domestic, foreign and international public assemblies. As

which it was committed, c) the act is committed abroad by an official of an organization or a body of the E.U. whose formal seat is located in Greece.

4. The provision of art. 162 applies also over the offences of this article.

² Article 126

1. Whoever promises or provides the President of the Republic or the acting President, the Prime Minister or a member of the government, a District Commissioner or a Mayor, directly or through an intermediary, any undue benefit for him/herself or for a third party, for an action or omission future or already completed, which relates to or goes against his/her duties, is punishable with imprisonment from 3 to 5 years and with monetary penalty of up to 220 units².

2. With the same penalty shall be punished whoever, with regard to an election or to a ballot that is held by the Parliament or by one of the Councils of local self-government mentioned in art. 124 par.22, or by a committee of these bodies, promises or provides to a member of the aforementioned bodies or of their committees any undue benefits, for him/herself or for a third party, in order for him/her not to participate in the election or in the ballot or in order to vote in a certain way.

3. Managers of enterprises or persons who possesses decision – making powers or exercise control over enterprises, are punishable with imprisonment for up to five years, unless the offence is more severely punishable under another provision of the law, if they do not prevent a person who is under their command from perpetrating one of the offences described in par. 1 and 2.

regards the scope of the bribe-taker's actions/omissions, they consider that, as Articles 4 and 6 of the Criminal Law Convention focus on the "legislative and administrative powers" of the public assemblies, requiring the criminalisation of a conduct performed not in relation to the capacity of a member of Parliament would go beyond the requirements of the Convention.

25. GRECO takes note of the information provided. Draft Article 126 of the new Penal Code, if adopted in its current version, would bring some improvements to the offence on bribery of members of public assemblies, in particular as regards the wording of the active and passive side of the offence, in which the same words – "promising" and "providing" on the one hand, "accepting an undue benefit or the offer thereof" or "demanding such benefit" on the other hand – are used as in other bribery offences. Even if only two words are used for the active side of the offence, it had been clarified in the Evaluation Report (see paragraph 109) that these two words in Greek convey all three elements required by the Convention. Another improvement in the wording of this offence is the inclusion of third party beneficiaries in the paragraph on active bribery of members of assemblies. This reference is however absent from the paragraph on passive bribery. Also missing is the reference to intermediaries, both in the active and passive side of the offence, even though paragraph 1 of draft Article 126, dealing with bribery of the President of the Republic, ministers and mayors, does contain an express reference to intermediaries.
26. With regard to the range of the bribe-taker's actions/omissions covered by the offence, GRECO observes that no change would be brought to the current offence, as it would only cover "*with regard to an election or a ballot that is held by the Parliament or by one of the Councils of local self-government [...] or by a committee of these bodies*", the fact "*not to participate in the election or the ballot*" or "*to vote in a certain way*". As already noted in the Evaluation Report (see paragraph 113), this incrimination is too narrow as it would leave uncovered cases in which the members of public assemblies act entirely out of the scope of their competence. GRECO stresses in that regard that covering such a wide range of actions is indeed required by the Convention, as paragraph 46 of the Explanatory Report to the Convention explains that the substance of the bribery offence of Article 4 of the Convention is identical to the one defined in Articles 2 and 3 on bribery of public officials. GRECO invites the Greek authorities to make further changes to draft Article 126 of the new Penal Code in order to bring it fully in line with the recommendation.
27. GRECO concludes that recommendation v has been partly implemented.

4. *If the President of the Republic or the acting President, the Prime Minister, members of the government, members of the Parliament, the District Commissioner, the Mayor, members of the Councils of local self-government – as they are provided for in art. 124 par.2 – and of their committees, accept undue benefits or the promise thereof, or demand such benefits for the acts described in the paragraphs above, they will be punished by imprisonment from 5 to 10 years and by monetary penalty of at least 160 units. The irreversible conviction, in such a case, entails ipso jure the disqualification from the public office that the perpetrator holds.*

5. *The provisions of the above paragraphs also apply when the offence is committed by or towards: a) members of parliamentary assemblies of international or supranational organizations, of which Greece is a member, b) members of the European Parliament, the European Council or the European Committee, c) members of the Parliament or of any council of local self-government of another state, under the condition of reciprocity. In these cases, the Greek criminal laws apply when: a) the conditions of art. 5 are met, b) the act is committed abroad by or towards a Greek national, even if it is not punishable under the law of the state in which it was committed, c) the act is committed abroad by an official of an organization or a body of the EU whose formal seat is located in Greece.*

6. *The provision of art. 162 also applies to the offences of this article.*

Recommendation vi.

28. *GRECO recommended to carry out a proper assessment of the effectiveness of the provisions concerning bribery and trading in influence.*
29. The Greek authorities report that this assessment has not been carried out, as the provisions on bribery and trading in influence will change in the future.
30. GRECO takes note of the information provided and stresses that the assessment called for is largely independent from the actual wording of the relevant offences. As highlighted in the Evaluation Report (see paragraph 115), the effective application of the law remains a matter of concern in Greece, with prosecution and adjudication of corruption offences suffering long delays, remaining passive and leading to a widespread impression of impunity. Among the reasons quoted in the report, the absence of effective control mechanisms in public administration, the lack of sufficient evidence, the organisation of law enforcement authorities and the excessive slowness of the justice system all relate to much wider issues than legislation itself. The assessment required by the recommendation could – and should – therefore be carried out in parallel with the reform of the Penal Code, in order to promote the effective enforcement of this text when it is adopted.
31. GRECO concludes that recommendation vi has not been implemented.

Recommendation vii.

32. *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).*
33. The Greek authorities refer to Articles 126.5, 137.3 and 159.3 of the new draft Penal Code, which will apply to bribery of foreign public officials, members of public assemblies, arbitrators and jurors from any foreign state.
34. GRECO welcomes that, according to the draft Articles of the new Penal Code, bribery would be incriminated in respect to officials of any other states and not only of officials of other state parties to the Convention, as is currently the case. However, it observes that the text of the draft Articles would submit this incrimination to a condition of reciprocity, similar to a dual criminality requirement which, in the absence of a reservation entered by Greece to Article 17 of the Convention, is not in conformity with the Convention. It calls therefore upon the Greek authorities to abolish this restriction in the text of the new draft Penal Code.
35. GRECO concludes that recommendation vii has been partly implemented.

Recommendation viii.

36. *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.*

37. The authorities of Greece indicate that Article 161 of the new draft Penal Code³ is meant to comply with the recommendation by incriminating trading in influence in accordance with the Convention.
38. GRECO takes note of the wording of Article 161 of the new draft Penal Code which represents an improvement in the incrimination of trading in influence. If adopted in its current form, the new article would substitute one single provision to the two existing ones on trading in influence, which would be a welcome consolidation. This new article would cover the active side of trading in influence, contain the element of request of an undue advantage which is missing from the currently applicable provisions and would refer to the involvement of an intermediary for the active side of the offence, all elements which are required by the recommendation. However, other required elements are overlooked in the current draft article. It refers to the influence being “without competence and illegal”, which is a narrower concept than that of “improper influence”, especially in cases when the influence peddler is not a public official and does not have to comply with official regulations. It does not cover immaterial advantages, as only “undue financial benefits” are mentioned. The involvement of an intermediary is absent in the passive side of the offence and the draft provision does not refer to third party beneficiaries. GRECO calls therefore upon the Greek authorities to further amend Article 161 of the new draft Penal Code in order to comply fully with Article 12 of the Convention.
39. GRECO concludes that recommendation viii has been partly implemented.

Recommendation ix.

40. *GRECO recommended (i) to keep the application of the provisions on the special defence of effective regret under review in order to ascertain the potential use and misuse of this defence in the investigation and prosecution of corruption and, if need be, to take appropriate measures; (ii) to abolish the provisions relating to the automatic return of the bribe to the briber.*
41. The Greek authorities state that Article 236, paragraph 3 and Article 237, paragraph 4 of the Penal Code, as well as the fifth article of Law 3560/2007, which dealt with effective regret for public officials, judicial functionaries and with effective regret in the private sector respectively, were abrogated by Article 22, section c of Law 3849/2010 (Government Gazette 80/26-5-2010).
42. GRECO notes with satisfaction the abrogation of all relevant provisions on effective regret.
43. GRECO concludes that recommendation ix has been implemented satisfactorily.

³ **Article 161 - Trading in Influence**

1. *Whoever promises or provides, directly or through an intermediary, any undue financial benefit to anyone who asserts or confirms that he/she, without competence and illegally, is able to exert influence over the officials listed in art. 126, 137, and 159 as to perform or omit any of the actions mentioned in these articles, in exchange for such an influence, will be punished: a) with imprisonment from 1 to 5 years and by monetary penalty of up to 220 units if his/her act pertains to the persons mentioned in art. 126 and 137, b) with imprisonment for up to 2 years and a monetary penalty of up to 120 units, if his/her act pertains to the persons mentioned in art. 159.*

2. *The person who asks for or receives the financial benefit or accepts the promise thereof as a consideration for such an influence will be punished with the same penalties.*

Recommendation x.

44. *GRECO recommended to abolish the special statute of limitation for the prosecution of members of government and former members of government.*
45. The Greek authorities report that compliance with this recommendation would require a change in the Constitution, since the provisions on the statute of limitation for the prosecution of members of government and former members of government stem directly from it. A reform of the Constitution is not possible before 2013.
46. However, the authorities add that, in response to the growing public indignation, many prosecutors have been trying to circumvent the obstacle of the special statute of limitation by indicting some former ministers for money laundering and false asset declarations.
47. GRECO notes with interest the information regarding the indictment of some former ministers for offences of money laundering and false asset declaration. However, this information also highlights that the special statute of limitation is still in force and remains an obstacle to the prosecution of members of government and former members of government for bribery offences, as the Greek authorities themselves admit.
48. GRECO concludes that recommendation x has not been implemented.

Recommendation xi.

49. *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.*
50. The authorities of Greece report that, according to Article 2 of Law 2656/1998, as amended by Article 2, paragraph 4 of Law 3666/2008, the application of Article 30, paragraph 2 of the Code of Penal Procedure is excluded in respect to the bribery of foreign public officials in international business transactions.
51. GRECO remarks that the information reported by the Greek authorities is not new and was already noted in the Evaluation Report (paragraph 120). No action seems to have been taken to respond to the recommendation.
52. GRECO concludes that recommendation xi has not been implemented.

Theme II: Transparency of Party Funding

53. It is recalled that GRECO in its evaluation report addressed 16 recommendations to Greece in respect of Theme II. Compliance with these recommendations is dealt with below.

Recommendations i-xvi.

54. *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 (recommendation i);*

(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 (recommendation ii);

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 (recommendation iii);

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 (recommendation iv);

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 (recommendation v);

to increase the transparency of accounts and activities of entities related, directly or indirectly, to political parties, or otherwise under their control (recommendation vi);

to introduce requirements for the timely publication of private donations to political parties, coalitions and candidates above a certain threshold (recommendation vii);

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 (recommendation viii);

to facilitate easy public access to published information on the financing of political parties and election campaigns (recommendation ix);

to ensure independent auditing in respect of political parties obliged to keep books and accounts (recommendation x);

to strengthen considerably the independence of the Control Committee from the political parties and coalitions (recommendation xi);

to ensure a more substantial and ongoing monitoring of the financial documents of political parties, coalitions and candidates (recommendation xii);

(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 (recommendation xiii);

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 (recommendation xiv);

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 (recommendation xv);

(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 (recommendation xvi).

55. The authorities of Greece explain that a draft law was being drafted by the Ministry of the Interior to comply with GRECO recommendations. However, due to the current political and economic situation in Greece, the principal mandate of the former Greek government, which was supported by a coalition of political parties, was to deal with the most urgent financial and administrative issues stemming from the crisis. Therefore, all legislative work not pertaining to those issues was put on hold until the May 2012 elections. As explained in paragraph 7, it is expected that legislative work will resume further to the elections of 17 June 2012 and the formation of a new government on 20 June 2012.
56. GRECO takes note of the information provided and concludes that recommendations i-xvi have not been implemented.

III. CONCLUSIONS

57. **In view of the above, GRECO concludes that Greece has implemented satisfactorily or dealt with in a satisfactory manner only one of the twenty-seven recommendations contained in the Third Round Evaluation Report.** With respect to Theme I – Incriminations, recommendation ix has been implemented satisfactorily, recommendations i, iv, v, vii and viii have been partly implemented and recommendations ii, iii, vi, x and xi have not been implemented. With respect to Theme II – Transparency of Party Funding, none of the recommendations (i-xvi) has been implemented.
58. The information provided by the Greek authorities clearly indicates that the process of implementation of all recommendations issued in the Third Round Evaluation Report is still in its initial stages as regards Theme I and has barely started as regards Theme II. The only positive development relates to the abolition of the special defence of effective regret. Even if this almost complete lack of concrete results may be understandable given the difficult situation in Greece and the fact that the former government only had a limited mandate, it is striking that no progress has been recorded either in respect of the few recommendations that would not necessarily require changing the law. GRECO urges the authorities to do their utmost to give careful consideration to each of the recommendations and to the current report, in order to improve, as far as possible in the current situation, their level of compliance.
59. In view of the above, GRECO therefore concludes that the current very low level of compliance with the recommendations is "globally unsatisfactory" in the meaning of Rule 31, paragraph 8.3 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 concerning members found not to be in compliance with the recommendations contained in the mutual evaluation report, and

asks the head of the Greek delegation to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations i-viii, x and xi regarding Theme I, and recommendations i-xvi regarding Theme II) as soon as possible, however - at the latest – by 31 December 2012, pursuant to paragraph 2(i) of that rule.

60. Finally, GRECO invites the authorities of Greece to authorise, as soon as possible, the publication of the report, to translate the report into the national language and to make this translation public.