



DEVELOPMENT LAW 4887/2022

Regime: Manufacturing – Supply Chain

3rd Submission Period

Content of Investment Plan – Initial Investment

- Establishment of a new unit.
- Expansion of the capacity of an existing unit.
- Diversification of the production of an existing unit.
- Fundamental change of the entire production process of an existing unit.

Minimum Investment Project Amounts

- €1,000,000 for large enterprises
- €500,000 for medium-sized enterprises
- €250,000 for small enterprises
- €100,000 for very small enterprises
- €50,000 for Social Cooperative Enterprises (SCEs), Agricultural Cooperatives (ACs), Civil Cooperatives, Producer Groups (PGs), and Agricultural Corporate Partnerships (ACPs)

Financing Structure of Investment Projects

Each entity participates in the investment cost either with equity capital, external financing, or a combination thereof.

Eligible Beneficiaries

- Commercial companies
- Cooperatives
- SCEs, ACs, PGs, ACPs
- Consortia engaging in commercial activity
- Public and municipal enterprises and their subsidiaries under conditions
- Companies under merger, provided that publicity procedures are completed prior to the commencement of the investment project's operations

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Types of Aid

- Grant
- Leasing subsidy
- Employment cost subsidy
- Tax exemption

Eligible Investment Projects

Eligible sectors of economic activity include:

- Manufacturing
- Logistics

Aid Intensities and Regional Aid Rates

Up to 75%

Maximum Aid Amounts

The total aid per submitted investment project cannot exceed €20,000,000 across all aid types.

Combination of different aid types is allowed.

Eligible Categories of Expenditure for Grants

Tangible Assets

- Construction, expansion, modernization of building facilities and special or auxiliary building infrastructure, and landscaping. These may not exceed 45% of the total eligible regional aid-related costs. For logistics projects (Activity Code: 52.29.19.03), this limit increases to 70%.
- Acquisition of all or part of existing fixed assets such as buildings, machinery, and other equipment (under conditions).
- Purchase and installation of new modern machinery, equipment, technical facilities, and internal transportation means.
- Leasing payments for new modern equipment and machinery, provided the leasing contract stipulates ownership transfer to the lessee at the end of the lease.
- Special & mechanical installations.

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Intangible Assets

- Technology transfer, acquisition of intellectual property rights, exploitation licenses, patents, know-how, and unpatented technical knowledge.
- Quality assurance systems, certifications, procurement and installation of software, and organizational systems.
- For large enterprises, eligible intangible asset expenses may not exceed 30% of total eligible expenses, and for SMEs, the limit is 50%.

Wage Costs (Independent Expense)

- Wage costs of new job positions created as a result of the investment project are calculated for two (2) years from the date of creation.

This wage cost is eligible only as an independent expense and not in combination with categories (a) and/or (b), provided it constitutes an initial investment.

Eligible Expenses Outside the Scope of Regional Aid

- Expenses for consulting services for investment plans of new SMEs. These services must not be continuous or periodic, nor related to regular business operations. A new enterprise is one that has not completed one fiscal year at the time of application.
- Expenses for energy efficiency measures (excluding building-related ones), specifically additional investment costs required to achieve the highest energy efficiency level.
- Expenses for installation of efficient district heating and cooling systems.
- Expenses for environmental damage remediation, natural habitat and ecosystem restoration.
- Expenses for efficient resource use and support for the transition to a circular economy.
- Expenses for hiring disadvantaged or disabled employees.

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Investment Implementation Duration

To avoid revocation of the inclusion decision, the investment entity must implement at least 10% of the approved eligible cost within twenty-four (24) months from the publication of the summary inclusion decision.

The investment plan is considered complete upon full implementation of its physical and financial scope and the commencement of productive operations, within the deadline set by the inclusion decision, which may not exceed three (3) years from the publication date. This deadline may be extended once, for up to two (2) additional years, under specific conditions.

SUBMISSION DEADLINE

The start date for submitting investment plan applications under this regime is **July 1st, 2025**, and the **final deadline is October 31st, 2025**.