



ACTION PLAN FOR CIVIL SOCIETY

SUMMARY

Civil Society (CS) plays a complex and essential role in every modern democracy, with Civil Society Organizations (CSOs) recognized globally as vital instruments for mobilizing and engaging citizens in public life. They act as catalysts in critical sectors such as health, education, justice, environment, and culture. These organizations expose systemic gaps, improve access to social resources for vulnerable groups, amplify the voices of those with limited influence, and highlight the importance of environmental protection and human rights.

In Greece, despite its historical importance, CS activity remains relatively limited compared to other EU countries. Its institutional role is only moderately acknowledged by national, regional, and local authorities, and public trust in CS organizations remains low, as surveys reveal. Additionally, citizen participation in volunteer work and CS initiatives is also limited.

The Bodossaki Foundation recognizes the significance of a strong Civil Society for the effective functioning of the state and Greek society. The Action Plan for Civil Society complements other Action Plans focused on the University of 2030, Public Health, and Environment and Climate corresponding to the core pillars of the Foundation's philanthropic work. This Action Plan aims to substantially enhance CS functionality and amplify its impact in Greece by improving regulatory frameworks and promoting self-regulation within the sector.

The Action Plan consists of five main sections:

- Overview of the Current State in Greece
- Best and Effective Practices from the EU and Selected Countries
- Regulatory Framework
- Financial Management
- Self-regulation, Standards and Conditions for Effective Operation, and Proposals

Drawing on existing research, the Action Plan outlines the current status of Civil Society (CS) in Greece, emphasizing challenges in mapping, providing key insights into the scope of CS activities, and analysing structural characteristics and primary weaknesses, such as low social participation, low public trust, and limited engagement with broader society. A notable finding is that institutional funding sources including European funding for CS in Greece are comparatively higher than in other developed economies.



International experience offers valuable examples of effective CS practices in institutional operations, financial management, and social impact. The Action Plan identifies best practices, including mandatory, meaningful consultation with CS, establishing a central CS representative body, fostering close collaboration between state authorities and CS organizations, implementing robust tax incentives to support organizations, creating a dedicated funding pool for long-term CS initiatives, promoting education on CS and civic engagement, and developing mechanisms to evaluate organizational performance.

The Action Plan also examines deficiencies in the regulatory framework, in areas related to volunteerism, the authority, independence, and accountability of the supervisory body, the institutional role of Civil Society, the operation of registries where CSOs are recorded, and the responsibilities and incentives for members of governing bodies within organizations. In addition, it reviews issues within the tax framework, which is marked by fragmentation, excessive complexity, and ambiguity. To address these gaps, the Action Plan proposes policy changes to reduce the tax burden on organizations and donations, improve their accounting and tax treatment, enhance financial transparency, and facilitate donations by taxpayers. Finally, the Action Plan provides recommendations for self-regulation within the Civil Society sector, focusing on questions of sustainability, collaboration, and effective communication.

The Key Priorities for implementing the Action Plan are as follows:

For Government: Proposals for an effective regulatory framework for Civil Society:

- Establishment of an **independent body** with enhanced responsibilities as a **supervisory authority** for Civil Society issues.
- Legislative/constitutional **recognition and guarantee of the role of Civil Society** and the establishment of **meaningful consultation processes** between the state, at national and local levels, and Civil Society organizations for policy formulation and implementation.
- **Consolidation of data from other ministries and enhancement of the Ministry of Interior's Public Database** as the sole official state database for Civil Society Organizations.
- Automatic **registration of all CSOs** certified by the Court of First Instance in the Ministry of Interior's **Public Database**, with increased public access to database information and mandatory regular data submission by organizations.
- **Removal of the unlimited liability of board members**, particularly the president, modelled on limited liability corporate legal forms.
- Establishment of **regular general assemblies** and the **election of a governing board with a minimum number of members** for organizations registered in the Special Registry.
- **Simplification of volunteer registration in the ERGANI** system for one-day activities.
- **Educational initiatives to promote volunteerism**, engage students in addressing local community needs, and encourage their participation in democratic processes.

Proposals for a clear and fair financial framework for Civil Society:

- **Codification of tax legislation** for Civil Society.
- **Fairer management of income and property taxation** for CSOs.
- Establishment of a **regulatory framework for the commercial activities** of Nonprofit Legal Entities (NPLEs) and **transfer of oversight to a central public administration service**.
- **Abolition of the business tax** for Non-Profit Civil Companies and permanent **abolition of the independent taxation of monetary donations** to NPLEs.
- **VAT exemption on in-kind donations** and simplification of related procedures.
- **Implementation of a standardized reporting template** for NPLEs.

For Civil Society Organizations: Self-regulation proposals for a healthy Civil Society:

- Adoption of **tools for strategic planning** and smooth internal operations.
- **Publication of statutes, financial, administrative information**, and open data.
- Preparation of **annual reports**.
- **Establishment of internal governance structures** (e.g., regular general assembly, board of directors, internal audit committee).
- **Development of collective representative bodies** at sectoral, regional, and national levels.
- **Development of shared principles, goals, and standards**.
- Establishment of a **Civil Society Observatory**.

