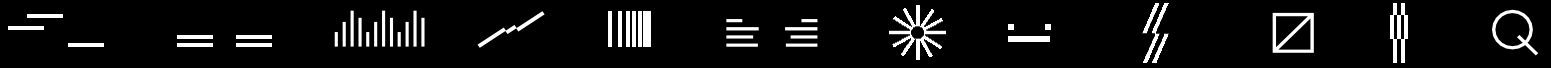


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Employment Notes

Issuance of Ministerial Decision No.8934/2026 regarding the Minimum Wage Increase in Greece from April 2026

01/24

According to the Ministerial Decision No. 8934/2026, as of April 1st, 2026, the minimum wage for full-time employees is set at EUR 920.00, while the minimum daily wage for workers is set at EUR 41.09.

ISSUANCE OF MINISTERIAL DECISION NO.8934/2026 REGARDING THE MINIMUM WAGE INCREASE IN GREECE FROM APRIL 2026

According to the Ministerial Decision No. 8934/2026, as of April 1st, 2026, the minimum wage for full-time employees is set at EUR 920.00, while the minimum daily wage for workers is set at EUR 41.09.

MINIMUM WAGE (FULL-TIME EMPLOYEES)	MINIMUM DAILY WAGE (WORKERS)
€ 920.00 EUR	€ 41.09 EUR

EFFECTIVE DATE: APRIL 1ST, 2026

HELLENIC REPUBLIC
MINISTRY OF LABOUR AND SOCIAL SECURITY

The Expansion of the Digital Work Card System to Additional Sectors

02/24

The Minister of Labor and Social Security announced the expansion of the Digital Work Card to additional sectors, including private healthcare (hospitals, diagnostic centers, nurses, administrative and paramedical staff, excluding doctors), telecommunications, cleaning services, employment agencies, hair salons, dry cleaners, beauty centers, and funeral services.

The measure already applies to the protection of two (2) million workers in industries such as manufacturing, retail, banking, insurance, and supermarkets and will undergo a pilot phase in the new sectors to allow employees and employers to adapt and provide feedback.

Correction Option for Employment Termination Forms

03/24

The Labour Inspection Authority announced, on April 3rd, 2026, that the Correct Repetition / Correction option is now available for the following Digital Employment Termination Notifications:

- “Digital Employment Termination Notification – Termination of Employment Contract without Notice”;
- “Digital Employment Termination Notification – Termination of Employment Contract with Notice”;
- “Digital Employment Termination Notification – Voluntary Resignation”;
- “Digital Employment Termination Notification – Retirement with Termination of Employment Contract without Notice”;
- “Digital Employment Termination Notification – Voluntary Resignation of an Employee due to Completion of Fifteen Years with the Same Employer or Exceeding the Retirement Age Limit, with the Employer’s Consent”.

In addition, the Correct Repetition / Correction option is available with regard to the attached file for the following forms of the ERGANI I Information System:

- E6 – Termination of Employment Contract without Notice;
- E6 – Termination of Employment Contract with Notice;
- E5 – Voluntary Resignation.

GDPR Notes

Council of State: Unlawful Disclosure of Personal Data through Publication on Diavgeia

04/24

A recent Council of State decision held that the publication of a document on the Diavgeia platform may constitute unlawful processing of personal data where the individual can be identified, even indirectly, from the information disclosed. In the case



at issue, although the employee was not named, the use of initials together with details concerning the employee's status and conduct made identification possible; therefore, the processing was found to be unlawful under the GDPR.

The court further clarified that the legal basis of legitimate interests under Article 6(1)(f) GDPR does not apply to public authorities when performing their duties, and that, since the obligation to publish acts on Diavgeia is governed by statute, the lawfulness of the processing could be based only on law, not on contract under Article 6(1)(b) GDPR. It also rejected the alleged consent of the employee, because no evidence was produced to show consent meeting the GDPR standards of being freely given, specific, explicit, and informed. For that reason, the court held that the Data Protection Authority was correct in finding that the processing was unlawful.

Finally, the court confirmed the lawfulness of the fines imposed for infringements of Articles 6 and 12 GDPR, as well as the order to delete the decision from Diavgeia. However, it held that there was an issue as to whether there was a sufficient legal basis for imposing a fine on a public authority for breach of Article 17 GDPR, and referred that specific issue to the seven-member formation of the court for further examination.

EDPB Launches DPIA Template for Public Consultation

05/24

The European Data Protection Board (EDPB) has published a common European template for carrying out Data Protection Impact Assessments (DPIAs), with the aim of making the process more structured, practical, and easier for organisations to document. The template has been released for public consultation until June 9, 2026, and the EDPB has encouraged organisations to use it even during the consultation period.

The initiative is intended to address the methodological difficulties organisations often face when conducting DPIAs under Article 35 GDPR, especially where processing is likely to result in a high risk to individuals' rights and freedoms. The template is not mandatory, and controllers remain free to choose their own risk assessment methodology, but it is designed to support completeness, consistency, and time-saving through predefined sections and accompanying guidance.

After the consultation closes, national data protection authorities are expected to take the necessary steps towards adopting the template, either as a common model or as a basis for adapting national templates.

Competition Law Notes @ Greece

HCC Issues Opinion on On-Demand Private Passenger Transport by Private Passenger Vehicles

06/24

The Hellenic Competition Commission (HCC) has issued an Opinion on the regulatory framework for on-demand private passenger transport services provided by Private Passenger



Vehicles (PPVs) with professional drivers, in response to the Ministry of Infrastructure and Transport's draft bill "Modernization and Upgrading of Transport". The HCC underscores that taxis and PPVs form a single, interdependent ecosystem where technological development and online platforms have significantly increased substitutability between the two service types.

Key recommendations:

- Abolition of the cap on entities allowed to provide chauffeured PPV services;
- Abolition of the minimum agreement duration for PPV rental agreements;
- Abolition of the prohibition on concluding a new rental agreement before the expiry of the statutory minimum duration of the previous agreement;
- Abolition of the requirement to notify any termination of the agreement within a specific period of time;
- Abolition of the minimum reservation period;
- Abolition of the return-to-base requirement;
- Abolition of the minimum rental fee;
- Maintaining prior administrative authorization for intermediation services.

Finally, the HCC notes that removing PPV restrictions without a parallel review of the taxi regulatory framework risks creating substantial regulatory asymmetry that could distort competition based on regulatory differentiation rather than efficiency or innovation.

HCC Research Activities Across the Agri-Food Chain

07/24

The HCC has identified the agri-food chain as a priority area, given that it concerns a crucial sector of the Greek economy, important for consumers and social cohesion, especially at a time of inflationary pressures, global supply chain crises, geopolitical instability and climate change. In this regard, the HCC's action involves three intervention tools of differing extent and intensity: research (systematic market mapping and sector inquiries), advocacy (promotion of competition policies) and competition law enforcement (sanctions for anticompetitive agreements and abusive practices, as well as merger control review).

In this context, the HCC has now published an overview of its most recent research activities, covering all stages from primary production and inputs (animal feed, veterinary medicines) to processing and final retail sales. Through this research, the HCC seeks to decode price formation mechanisms and identify the competitive conditions prevailing in critical food products. The findings include important observations in terms of market structure, behavioral patterns and broader issues that can inform public debate and lead to targeted regulatory interventions aimed at enhancing competition to the benefit of undertakings and consumers.

HCC Prioritizes Investigation into Remittance Services

08/24

The HCC has prioritized and assigned to a Commissioner-Rapporteur a case concerning possible anti-competitive practices in the remittance services market. The investigation was triggered by a complaint alleging abusive conduct and anticompetitive agreements in breach of both Greek and EU competition law, as well as an *ex officio* investigation by the HCC's Directorate-General for Competition into possible cumulative exclusionary effects arising from parallel single-branding agreement networks.

HCC Prioritizes Abuse of Dominance Investigation in the Radiopharmaceuticals Market

09/24

The HCC has prioritized and assigned to a Commissioner-Rapporteur an investigation into alleged abuse of a dominant position in the radiopharmaceuticals market, specifically concerning products used in tumor-diagnostic imaging, following a complaint and an *ex officio* inquiry. The case focuses on whether the undertaking under investigation engaged in exclusionary conduct capable of foreclosing its sole competitor in a market characterized by growing domestic demand.

HCC Dawn Raids in Water Supply, Irrigation and Wastewater Sectors

10/24

The HCC conducted unannounced inspections at the premises of companies active in the water supply, irrigation and sewage/wastewater management sectors as part of its *ex officio* investigation into possible restrictive agreements, in particular bid rigging and cartel facilitation.

Abandonment of Allwyn's Acquisition of Sole Control over Novibet

11/24

By decision, the HCC concluded that there was no longer any need to examine Allwyn's notified acquisition of sole control over Novibet, following the withdrawal of the notification and abandonment of the transaction. The case had raised serious competition concerns in the markets for online betting and online casino games, with the Statement of Objections indicating that the transaction could significantly impede effective competition due to unilateral horizontal effects in those markets, by strengthening Allwyn's dominant position and eliminating Novibet as an important competitive force.

Competition Law Notes @ EU

European Commission Notifies Meta of Possible Interim Measures over Exclusion of Third Party AI Assistants from WhatsApp

12/24

The European Commission (“Commission”) issued a Statement of Objections to Meta following its update of the WhatsApp Business Solution Terms, which effectively excludes third-party AI assistants from accessing and interacting with users on WhatsApp. The Commission's preliminary view is that Meta, being dominant in the EEA market for consumer communication applications (notably through WhatsApp), is abusing its position by refusing access to third-party AI assistants while making available only its own tool, Meta AI. The Commission considers that Meta's conduct raises significant barriers to entry in the emerging market for general-purpose AI assistants, to the detriment of third-party competitors. To prevent serious and irreparable harm to competition, the Commission intends to impose interim measures, subject to Meta's reply and rights of defense. The Statement of Objections covers the EEA except for Italy, where the Italian Competition Authority imposed interim measures on Meta in December 2025.



CJEU Upholds Major Fines in Airfreight Cartel Case

13/24

The Court of Justice of the European Union (“CJEU”) delivered thirteen judgments dismissing the appeals brought by multiple airlines against General Court rulings that had largely upheld the Commission's decision. The Commission had found that the airlines participated in a pricing cartel constituting a single and continuous infringement in the airfreight market between 1999 and 2006, involving the coordination of fuel and security surcharges and the refusal to pay commission to freight forwarders, with total fines of approximately €776 million. The CJEU confirmed, *inter alia*, the Commission's jurisdiction over inbound freight services from third countries under the qualified effects test, i.e., the principle that the Commission may penalize conduct adopted outside the EU/EEA where it was foreseeable that such conduct would have immediate and substantial effects within that territory. The CJEU set aside the General Court's judgment with regard to SAS Cargo Group and reduced its fine, on the ground that the General Court had erroneously included in the fine calculation turnover from internal routes within the same State without evidence that other airlines had had such turnover similarly included, thereby wrongly finding a breach of the principle of equal treatment.

DMA Notes

Commission Exempts Apple Ads and Apple Maps from DMA Designation

14/24

The Commission announced that Apple Ads and Apple Maps will not be designated as gatekeepers under the Digital Markets Act due to Apple Maps' relatively low overall usage rate and Apple Ads' limited scale in the online advertising sector in the EU.



FSR Notes

Commission Launches In-Depth Foreign Subsidies Inquiry into Goldwin

15/24

The Commission announced the opening of an in-depth investigation into Goldwind Science & Technology Co. Ltd. ("Goldwind") under the Foreign Subsidies Regulation. The Commission's concerns focus on whether Goldwind has been granted foreign subsidies, including grants, preferential tax measures, and preferential financing in the form of loans that distort the market for the supply of wind turbines and related services in the EU.



State Aid Notes

Commission Approves €390 Million Italian Rescue Loan to Acciaierie d' Italia

16/24

The Commission approved, under EU State aid rules, a rescue loan of up to €390 million for Acciaierie d'Italia (AdI), Italy's primary integrated steel producer. The measure is designed to cover the company's urgent liquidity needs and operating costs, such



as wages and supplier payments, until the business is transferred to a new operator through an ongoing tender process. To ensure the aid is proportionate, the loan is limited to a six-month duration and is priced at a market rate. The Commission concluded that the aid is necessary to avert significant social hardship in the Puglia region, where AdI is a major employer, without unduly distorting competition in the internal market.

Commission Launches Consultation on New State Aid General Block Exemption Regulation

17/24

The Commission has launched a public consultation on the draft for a more streamlined General Block Exemption Regulation (“GBER”). The proposed revision aims to modernize the rules to reflect current market and technological conditions while significantly reducing administrative burdens for Member States. The draft includes, among other things, simplified conditions for small amounts of aid in R&D and environmental protection, as well as more flexible support for SMEs and social enterprises.

Interested parties were invited to provide feedback on the draft until April 23, 2026, with the adoption of the revised GBER planned by the end of 2026.

Commission Opens In-Depth Investigation into Romania’s Support for CE Oltenia

18/24

The Commission has opened an in-depth investigation to evaluate whether proposed amendments to Romania's restructuring plan for the power company CE Oltenia comply with EU State aid rules. Romania has notified the Commission of an increase in restructuring aid to €2.86 billion and an extension of the restructuring period until 2029, citing delays in implementing new gas and solar power plants. The Commission will specifically investigate if the extended timeline is reasonable, whether the company's long-term viability can be restored, and if adequate measures are in place to limit competition distortions. This investigation allows interested third parties to submit comments and does not prejudge the final outcome.

EU Implements Central Registry for De Minimis State Aid

19/24

As of 1 January 2026, Member States must record general and SGEI de minimis State aid in a central register at either EU or national level. This shift moves away from a system where beneficiaries were primarily responsible for tracking their own aid and requires such aid to be recorded at either the EU or national level. To facilitate this transition, the Commission has provided the eAidRegister, a centralized EU-level tool for national authorities to use.

This initiative is intended to increase transparency, provide clarity for undertakings, and reduce the overall administrative burden by making information centrally accessible to the public.

Commission Adopts New State Aid Rules for Sustainable Transport

20/24

The Commission has adopted the Land and Multimodal Transport Guidelines (the “LMT Guidelines”) and the Transport Block Exemption Regulation (“TBER”). These new instruments, which apply from 30 March 2026, are designed to boost the use of sustainable transport modes like rail and inland waterways for both passengers and freight. The LMT Guidelines clarify the conditions for operating and investment aid, while the TBER simplifies procedures by exempting certain categories of aid from prior notification requirements. This updated framework aims to facilitate the green and digital transitions in the transport sector and support the entry of new operators while maintaining safeguards to prevent undue distortions of competition in the internal market.

Commission Launches Revision of State Aid Rules for Banks in Difficulty

21/24

The Commission launched a call for evidence as part of its initiative to revise the State aid rules for banks in difficulty. The feedback period ran until April 14, 2026, allowing stakeholders to share views on the future framework.

The current rules, last updated in 2013, permit State aid to support banks facing financial distress while aiming to preserve financial stability and limit distortions of competition. The ongoing revision seeks to align these rules with the EU’s crisis management and deposit insurance framework, while also simplifying the legal structure by consolidating multiple existing Communications into a single instrument.

This initiative forms part of the Commission’s broader effort to modernize and streamline the applicable rules in order to ensure greater consistency, clarity and effectiveness in the application of State aid rules in the banking sector.

The adoption of the revised framework is currently planned for the second quarter of 2027.

Tax Notes

New Tax Bill on Administrative Cooperation and DAC8 Transposition

22/24

The Ministry of National Economy and Finance submitted for public electronic consultation from 27 March 2026, a bill titled "Administrative Cooperation in the Field of Taxation - Transposition of Council Directives (EU) 2023/2226 of 17 October 2023 and (EU) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation,



New Tax Bill on Administrative Cooperation and DAC8 Transposition

and other provisions", with the consultation period running until 14 April 2026. Among the bill's key provisions are the following:

Crypto-assets are brought under full tax monitoring for the first time: reporting crypto-asset service providers will be required to submit data on users, transactions and gains to the tax authorities, with a central EU-level crypto information register to be established for cross-verification of taxpayer identification numbers. Fines for non-compliance may reach up to €5,000 per reportable transaction, the total amount of fines assessed following a tax audit not exceeding €500,000 or €10,000 in case of late filing.

Banks and financial institutions will provide comprehensive data on all reportable accounts, with the tax registration number (ΑΦΜ) becoming the central data-linking tool, enabling the tax administration to cross-reference information with greater speed and accuracy.

The bill introduces Binding Tax Rulings, allowing natural and legal persons to request, by application and upon payment of a fee, an advance interpretation of tax or customs legislation for specific planned investments; the ruling is to be issued within 150 days and is binding on the tax administration for as long as the factual circumstances and applicable law remain unchanged. The minimum amount of fee payable is set at €5,000, while the maximum amount may not exceed €50,000.

Additionally, under the New Tax Bill, fines for late nil or credit VAT and withholding tax returns are being introduced, it is ruled that the real estate ownership and management register (ΜΙΔΑ), as of 2027 will serve as the primary means of evidencing primary residence status for tax exemption purposes, and the filing process for Supplementary Tax under Pillar 2 is specified while at the same time it is explicitly ruled that payment of said tax is not tax deductible.

Greece Ratifies Amendment to the OECD Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (CRS)- Law 5272/2026

23/24

Law 5272/2026 (Government Gazette A' 12/30.01.2026) ratifies the Addition to the Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information of the OECD, signed by Greece on 19 November 2024. The law updates the reporting requirements for financial institutions and the due diligence rules for new and pre-existing accounts, reinforcing transparency in cross-border financial transactions. The new framework significantly expands the definitions of financial assets, explicitly incorporating crypto-assets, central bank digital currencies and electronic money products, and tightens due diligence obligations for the identification of controlling persons behind legal entities. Simultaneously, Law 5273/2026 was enacted, providing for automatic exchange of information on crypto-asset investments under the OECD's CARF framework, with reporting commencing from 1 January 2026 for 52 participating jurisdictions. The core provisions apply from 1 January 2026, with the AADE assuming a central role in the exchange of information with participating jurisdictions.

Insolvency Notes

EU Insolvency Harmonization Directive Published – Directive (EU) 2026/799 of 30 March 2026

24/24

Directive (EU) 2026/799 on the harmonization of certain aspects of insolvency law was published in the Official Journal on 1 April 2026, with a transposition deadline of 22 January 2029. Forming

a key pillar of the Capital Markets Union agenda, the Directive sets minimum harmonization standards across six areas: avoidance actions, asset tracing, pre-packaged going concern asset sales, directors' duty to file for insolvency, creditors' committees, and key information sheets. On avoidance actions, it introduces three harmonized categories: preferential transactions (3-month look-back), gratuitous or manifestly undervalued transactions (12 months), and intentionally harmful transactions (2 years), with a maximum 3-year limitation period and rebuttable presumptions of knowledge for closely related parties. On pre-packs, it establishes a two-stage framework comprising a confidential preparatory stage and a formal liquidation stage, under which the acquirer takes the business free and clear of debts, pending contracts are automatically assigned without counterparty consent, and interim financing is protected from avoidance. The Directive represents a milestone in EU insolvency law and will require Greece to review and likely amend key provisions of the Insolvency Code (Law 4738/2020), particularly as regards avoidance action rules, the introduction of a codified pre-pack framework, and the establishment of creditors' committee rules; businesses and the Greek legislators should begin mapping existing Greek law against the Directive's minimum standards well ahead of the January 2029 transposition deadline. More insights on the new avoidance action rules as well as on the new pre-pack framework, will be provided in more detail in our newsletters to come.



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