

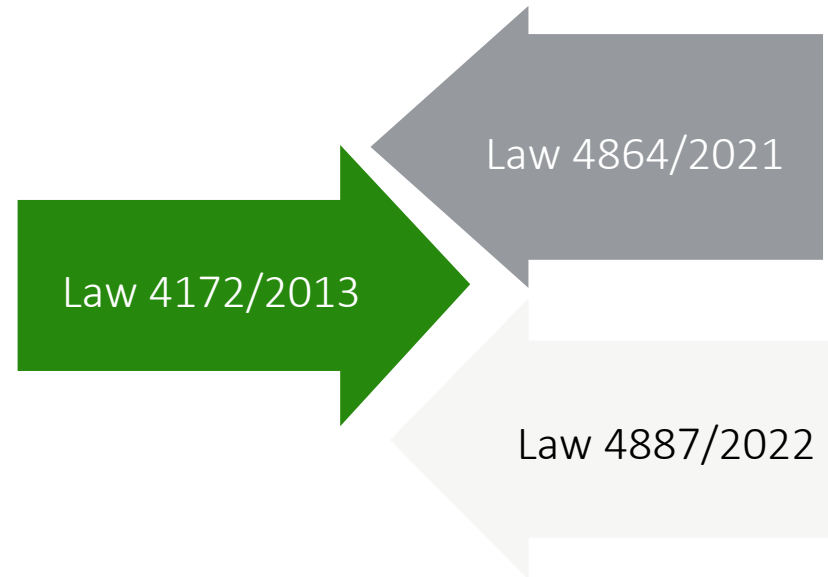
Tax Incentives

NOVEMBER 2022

Main Tax Incentives in Greece

Tax Law Incentives

- R&D tax superdeduction
- Sustainability, energy & water efficiency superdepreciation
- Accelerated tax depreciation for electric vehicles
- Social contributions tax superdeduction
- Patent box
- Audiovisual productions superdeduction



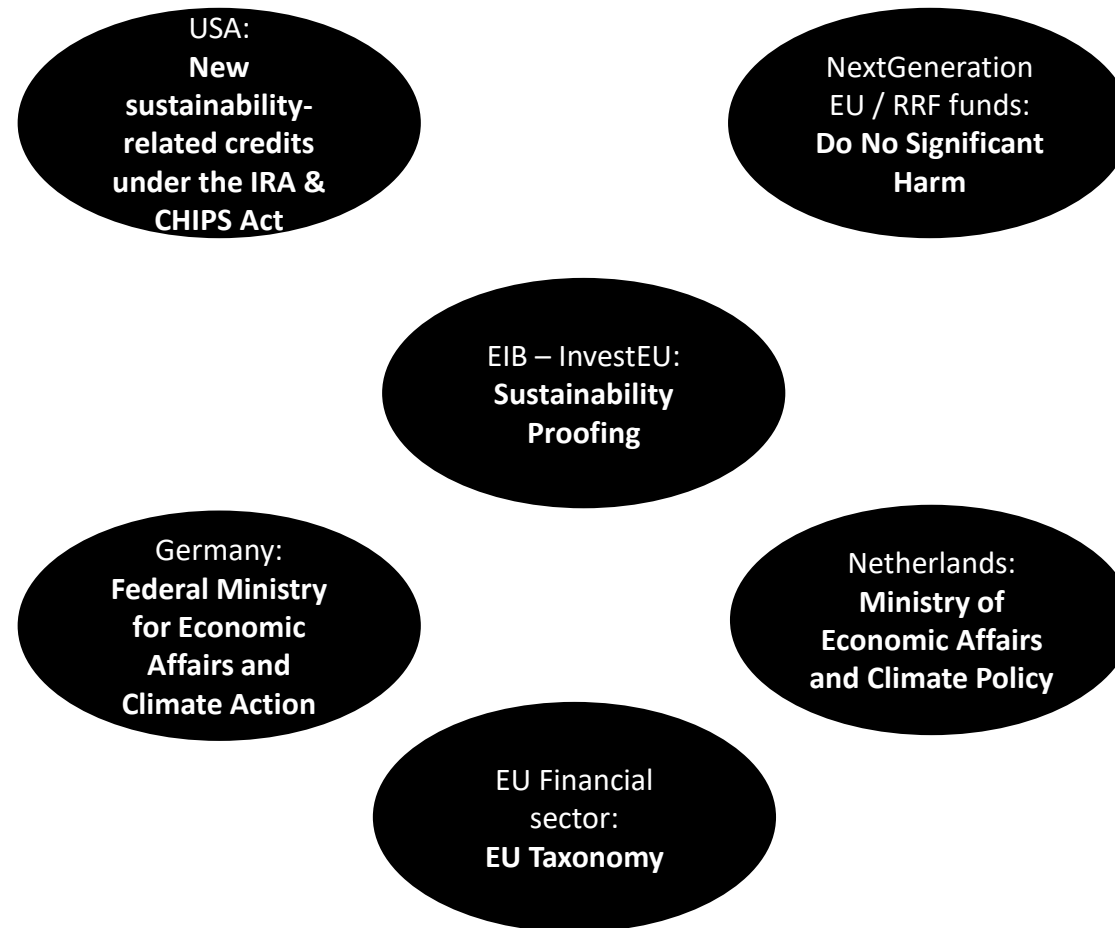
Strategic Investments

- Stable tax regime
- Tax exemption on CAPEX
- Accelerated tax depreciation
- Tax Superdepreciation

Development Law

- Tax exemption on CAPEX

Tax and incentives are becoming the most effective way to drive fast the climate change policies



USA: Sustainability-related tax credits and incentives from new legislation

Clean Energy Incentives

- Section 45 – Renewable Electricity Production Credit Modification and Extension
- Section 48 – Energy Credit Modification and Extension
- Section 45Y – Clean Electricity Production Credit
- Section 48E – Clean Electricity Investment Credit
- Section 45U – Zero Emission Nuclear Power Production Credit
- Section 45J – Advanced Nuclear Power Facility Production Credit

Transportation and Vehicle Incentives

- Section 45W – Qualified Commercial Clean Vehicle Credit
- Section 30C – Alternative Fuel Refueling Property Credit Modification and Extension
- Section 25E – Previously-Owned Qualified Clean Vehicles Credit
- Section 30D – Clean Vehicle Credit Modification and Extension

Fuels Incentives

- Section 40B – Sustainable Aviation Fuel Credit
- Section 45Z – Clean Fuel Production Credit
- Sections 6426, 40(b), 40A - Alternative Fuel Credits Modification and Extension

Note: items in blue font are newly created

USA: Sustainability-related tax credits and incentives from new legislation (continue)

Manufacturing/Recycling Incentives

- Section 48C – Advanced Energy Project Credit
- Section 48D – Advanced Manufacturing Investment Credit
- Section 45X – Advanced Manufacturing Production Credit

Carbon Capture and Hydrogen Incentives

- Section 45Q – Carbon Oxide and Sequestration Credit Modification and Extension
- Section 45V – Clean Hydrogen Production Credit

Energy Efficiency and Residential Incentives (Modification and Extension)

- Section 179D – Energy Efficient Commercial Buildings Deduction
- Section 25C – Energy Efficient Home Improvement Credit
- Section 25D – Residential Clean Energy Credit
- Section 45L – New Energy Efficient Home Credit

Other

- Section 6417 – Limited Elective Payment Option
- Section 6418 – Transfer of Certain Eligible Credits
- Section 38 – General Business Credits Utilization Modifications
- Section 55 – New 15% Corporate AMT

Note: items in blue font are newly created



This document has been prepared by Deloitte Business Solutions Societe Anonyme of Business Consultants, Deloitte Certified Public Accountants Societe Anonyme and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants.

Deloitte Business Solutions Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 000665201000 and its registered office at Marousi Attica, 3a Fragkokklisias & Granikou str., 151 25, Deloitte Certified Public Accountants Societe Anonyme, a Greek company, registered in Greece with registered number 0001223601000 and its registered office at Marousi, Attica, 3a Fragkokklisias & Granikou str., 151 25 and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 144724504000 and its registered office at Thessaloniki, Municipality of Pylaia - Chortiatis of Thessaloniki, Vepe Technopolis Thessaloniki (5th and 3rd street), are one of the Deloitte Central Mediterranean S.r.l. (“DCM”) countries. DCM, a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Tortona no. 25, 20144, Milan, Italy is one of the Deloitte NSE LLP geographies. Deloitte NSE LLP is a UK limited liability partnership and member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of any of each other. DTTL does not provide services to clients. Please see www.deloitte.com/ about to learn more. DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at www.deloitte.com.

This document and its contents are prepared solely for your use, and may not be reproduced, redistributed or passed on to any other person in whole or in part, unless otherwise expressly agreed with you. No other party is entitled to rely on this document for any purpose whatsoever and we accept no liability to any other party, who is provided with or obtains access or relies to this document.