

Law 4758/2020 (Government Gazette 242/A'/04-12-2020)

Article 3

Establishment, Organization and Operation of the Operational Coordination Center against Smuggling of Excisable and Subject to Tax Consumption Products– Amendment to article 6 of Law 4410/2016

Article 6 of Law 4410/2016 is replaced as follows:

“Article 6

Operational Coordination Center (SEK) against Smuggling of Excisable and Subject to Tax Consumption Products

- 1) In the Independent Authority for Public Revenue (IAPR) a multiagency body entitled "Operational Coordination Centre (SEK)" is established and acts as a coordination center between the agencies for combating excisable and subject to tax consumption products smuggling.
- 2) SEK may be supervised by the **“Governmental Committee of Strategic Planning and Operational Supervision for Smuggling Restriction”**, which is established in accordance with article 8 of Law 4622/2019 (A' 133).
- 3) SEK's administration body is the Steering Board.
- 4) a) The Steering Board is composed by:
 - aa) an employee of IAPR/D.G. of Customs and Excise Duties as President,
 - bb) a senior officer of the Hellenic Police as Vice-President,
 - cc) an employee of the Ministry of Finance/General Secretariat of Tax Policy and Public Property/D.G. for Financial and Economic Crime Unit (SDOE) as Secretary,
 - dd) an employee of IAPR/Directorate of Internal Affairs as member,
 - ee) an officer of the Hellenic Coast Guard as member,
 - ff) an employee of the National Transparency Authority as member,
 - gg) an employee of the General Secretariat of Commerce and Consumer Protection as member.

The Steering Board is selected by the Governmental Committee of paragraph 2. For the above selection each competent authority proposes three (3) candidates for the respective position, who possess at least 5 years experience in one of the following areas: investigation, control, combat, drafting of strategic and operation plans, analysis and information exchange, interagency cooperation, use and administration of IT systems, participation in chemical laboratory analyzes and drafting and monitoring of legislation and procedures.

- b)** The Steering Board is assisted in its task by twenty (20) additional employees from the agencies mentioned in paragraph a', as well as from other public sector services, who have at least three years of experience in one of the fields mentioned in paragraph a'.
- c)** The Steering Board and the employees assisting it, excluding those from the National Transparency Authority, are seconded to IAPR/D.G. of Customs and Excise Duties/Directorate of Strategy for Customs Controls and Offenses.

The secondment is carried out by a joint decision of the competent Minister and IAPR's Governor, issued by way of derogation from law 4440/2016(A' 224), without prior opinion from the relevant Service Board.

In particular the secondment of the employees referred to in paragraph b', is carried out after a recommendation from the Steering Board.

The secondment term both for the Steering Board and the employees of paragraph b', who are seconded as above, is for three (3) years with the possibility of a one-time renewal for another three (3) years.

With a similar act, such secondment may be terminated.

- d)** For the purposes of this law, the Steering Board member and the employee from the National Transparency Authority, who have been seconded from other services to the National Transparency Authority, are considered as personnel of the National Transparency Authority and serve in the SEK, by a joint decision of IAPR's and National Transparency Authority Governors, on an exclusive basis for the fulfillment of SEK's mission, without affecting their secondment to the National Transparency Authority.

With a similar act the aforementioned exclusive employment at SEK may be terminated.

- e) The service in the Operational Coordinating Center is considered for any legal consequence, as a regular service in the Law Enforcement Agency or in the Public Agency from which the seconded personnel may stem.

The post of the Steering Board President is considered, by way of derogation from law 3528/2007(A' 26), as a Head-Directorate post, with all the legal consequences of this post.

- f) SEK'S secretarial support is provided by I.A.P.R., which provides for this purpose two (2) employees, who are not counted in the number of the Steering Board members and the employees of paragraph b'.

5) SEK has the following competences:

- a) Is the national intelligence unit for receiving, processing and forwarding information to and from competent agencies involved in the investigation, control and combating of smuggling. In case a competent agency has information about a criminal organization, as defined in article 187 of the Penal Code, it is obliged to forward them to SEK for the operational coordination, when for the safety of the operation the involvement of more than one competent agency is required, that will not impede or hinder the operation in any way.

As national intelligence unit for excisable and subject to tax consumption products, SEK receives, processes and forwards confidential information to and from other countries.

- b) Prepares, proposes for approval to the Commission of par.2 and coordinates strategic and operational plans of joint inter-agency or transnational actions, provided that the latter are carried out inside the Greek territory or outside it to the extent that there is an agreement with the competent State(s).
- c) Undertakes operational action for the investigation, control and combat against the smuggling of excisable and subject to tax consumption goods, within its own forces or with the co-operation of other law enforcement agencies, when requested by these agencies or by SEK itself.

If a joint operational action is deemed as necessary, SEK's Steering Board President may designate a lead agency to undertake the coordination of the other agencies.

- d)** Forwards verified or under investigation smuggling cases to the competent participating agencies. If necessary, SEK may conduct any examination or investigation in order to exercise all investigative actions towards the detection of smuggling offenses, tax evasion offenses and any other offense, via its employees who have investigators duties and rights, in accordance with the provisions of the Criminal Procedure Code (CPD 4620/2019, A' 96).
- e)** Enhances the cooperation between competent authorities through regular meetings and assists participating agencies in investigation, control and preliminary inquisition issues, as well as by providing them with technical control means.
- f)** Monitors all seizures of alcohol, tobacco and energy products, as well as coffee, electronic cigarette refill liquids, electric heated tobacco products, for which it collects data from the participating authorities, performs statistical analysis of these data in conjunction with acquired information analysis and the results of joint investigation and control actions and deduces the smuggling trends, peruses and deploys the results of statistical analysis for the fulfillment of its goal.

For this purpose, a seizure registration, for excisable and subject to tax consumption products, application is developed and operated by SEK.

LEAs must register in this application data on seizures of these products.

These results are communicated to the Committee of paragraph 2 and to the LEAs participating in SEK.

- g)** SEK, via the Governor of IAPR, proposes to the Committee of paragraph 2, legislative initiatives for the provision of the necessary personnel, logistic infrastructure, means of control and transport, access to information systems and any other issue related to the efficient exercise of its duties.
- h)** Provides technical assistance and consulting to the competent agencies upon legislative initiatives undertake regarding issues against smuggling, either for national or EU legislation, or for international treaties.
- i)** In order to fulfill its mission, SEK develops and utilizes cooperation with national and international organizations, with the private sector, with

- recognized union representatives, companies and producers, scientific organizations, individual scientists and specialized consultants.
- 6)** To fulfill its mission and exercise its competences the Steering Board and the employees:
- a)** Have access to all necessary information systems of the participating agencies, to each system separately. This provision prevails over any other special or general provision on tax or other confidentiality.
 - b)** Participate in seminars, workshops, working groups at home and abroad in the context of international organizations with the object of combating the smuggling of excise and subject to tax consumption products.
- 7) a)** By joint decision of the Minister of Finance and the Governor of IAPR the Steering Board is setup, following the selection of the Board by the Commission of paragraph 2.
- b)** Any issue, related to the organization, structure, operation and infrastructure of SEK is defined by decision of the Governor of IAPR.