

(English version)

**Question for written answer E-002183/25
to the Commission
Yannis Maniatis (S&D)
(1 June 2025)**

Subject: 'Resilience Tax'

The tourism industry, whose contribution in Greece exceeds 30% of national GDP, certainly also has negative impacts on local communities, leading to environmental degradation, traffic congestion and a general burden on local infrastructure. To address these negative impacts, many European countries have adopted bespoke local 'accommodation taxes' with remunerative features. The aim is to address issues and improve the operation of the tourism sector at the local level (cleanliness, infrastructure maintenance, tourist promotion, etc.).

Unfortunately, Greece recently renamed the 'accommodation tax' the 'resilience tax', increased its revenues by up to 700% and legislated for the management of these hundreds of millions by central government. The revenue is supposed to finance climate change and disaster recovery actions, despite the fact that all such actions are provided for from other sources, such as, for example, the Recovery and Resilience Fund. Thus, local authorities are left to face their daily problems without help and without their own resources.

In view of this:

1. Is the Greek model compatible with best practices in terms of reciprocity for the financial support of local governments?
2. What European tools can the Government use to finance climate and disaster actions, to take the place of the revenue from the 'resilience tax' and leave that with the municipalities?

Submitted: 1.6.2025

**Answer given by Mr Tzitzikostas on behalf of the European Commission
(16 October 2025)**

1. Within the EU framework for fiscal policies, it is Member States' competence to establish, modify taxes and decide upon allocation of collected funds among national, regional or municipal authorities. Tourist taxes tend to be collected on municipal or regional level, though practices vary among Member States. Tourist taxes may support the economy in transitioning towards more sustainable solutions (improving and updating of infrastructure across travel sectors).

2. The Recovery and Resilience Facility is a temporary instrument to aid the EU emerge stronger and more resilient from the COVID-19. Together with the Cohesion Funds, on the basis of national plans prepared by the Greek Government and agreed with the Commission, they have supported measures to prepare local communities for future climate impacts, preventing part of the damage caused by weather-related extreme events⁽¹⁾. The EU Solidarity Fund (EUSF) was set up to respond to major natural disasters within Europe.

Since its inception in 2002, it has become one of the main EU instruments for post-disaster recovery and expression of EU solidarity. However, the EUSF is intended to support and not replace national measures to mitigate natural disasters.

In 2021-2027, Cohesion Policy supports Greece with EUR 1.4 billion for the prevention and management of climate-related risks, through the Civil protection⁽²⁾, Environment and Climate Change⁽³⁾, and regional programmes⁽⁴⁾.

In case of disasters, and if assistance is needed, national authorities can also activate the Union Civil Protection Mechanism⁽⁵⁾.

⁽¹⁾ For example, the database of projects financed by the Cohesion Fund currently provides 184 examples of climate adaptation projects in Greece, addressing all these hazards, for a total budget of 450 million euros in the period 2014-21: <https://kohesio.ec.europa.eu/en/projects?theme=Climate-change-adaptation-and-risk-prevention&policyObjective=Greener,-carbon-free-Europe&country=Greece>.

⁽²⁾ <https://civilprotection-program.gr/>.

⁽³⁾ <https://peka-program.gr/>.

⁽⁴⁾ <https://www.espa.gr/el/Pages/staticRegionalProgrammes.aspx>.

⁽⁵⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02013D1313-20231218>.