

*(English version)*

**Question for written answer E-002932/26  
to the Commission  
Sakis Arnaoutoglou (S&D)  
(15 July 2026)**

*Subject:* Protecting public-benefit bequests and the wishes of Greece's national benefactors

Greece has one of the strongest traditions of public-benefit bequests in Europe. The estates left behind by national benefactors funded schools, hospitals, scholarships, cultural infrastructure and social actions for many decades, becoming an integral part of Greece's historical and cultural heritage.

The introduction of Law 5259/2025 has been met with strong opposition from civil society actors such as the Panepirot Confederation of Greece, as well as from regional and local authorities. These bodies have expressed concerns about the new legislation centralising the management of public-benefit assets, limiting the role of local communities and potentially affecting the fulfilment of benefactors' wishes, a fundamental principle of public-benefit bequests.

In the light of the principles of good governance, transparency, protection of cultural heritage and subsidiarity, can the Commission answer the following:

1. Is it monitoring whether national reforms relating to public-benefit assets and historical bequests ensure transparency, accountability and respect for benefactors' wishes?
2. Does it consider that the preservation of the charitable nature of historical bequests and the protection of cultural heritage are in line with the EU's objectives in the fields of culture, social economy and good governance?
3. Does it intend to issue guidelines or encourage the exchange of best practices between Member States on the management of historical public-benefit foundations and bequests, ensuring transparency, the involvement of local communities and the protection of benefactors' wishes?

Submitted: 15.7.2026

**Answer given by Mr Micallef on behalf of the European Commission  
(14 October 2026)**

The Commission does not monitor national rules governing public-benefit bequests and does not currently envisage specific EU guidelines on their governance.

Under Article 167 of the Treaty on the Functioning of the EU <sup>(1)</sup>, action by the EU focuses on encouraging cooperation between EU Member States and supporting and supplementing their action, to conserve and safeguard cultural heritage of European significance. The protection of cultural heritage remains the responsibility of the Member States.

However, a flagship action of the Culture Compass for Europe <sup>(2)</sup> is to develop EU guidelines on strategic investment in culture and to explore innovative tools to attract private capital, including philanthropy, in cooperation with relevant financial institutions.

The Commission recognises the importance of a vibrant social economy and its role in preserving and promoting cultural heritage. The Social Economy Action Plan and the 2023 Council recommendation on social economy framework conditions aim to further develop the social economy, including foundations.

In 2023, the Commission published materials on the applicable tax frameworks for social economy organisations and the non-discriminatory taxation of charitable organisations and their donors.

The mid-term review of the action plan, adopted in March 2026, reaffirmed the Commission's commitment to following up on the recommendation and further developing the EU Social Economy Gateway as a repository of best practices.

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<sup>(1)</sup> OJ C 202 7.6.2016 ([https://eur-lex.europa.eu/eli/treaty/tfeu\\_2016/oj](https://eur-lex.europa.eu/eli/treaty/tfeu_2016/oj)).

<sup>(2)</sup> COM(2025) 785 final (<https://culture.ec.europa.eu/policies/culture-compass>).