Article 6

Urgent provisions re issues of the Ministry of Employment and Social Security and the Ministry of Health and Social Solidarity

(...)

- 4. Claims of the insurance bodies towards the pharmaceutical companies or the market authorization holders (MAH) of medicinal products of paragraph 3a of article 12 of Law 3816/2010 (A' 6), as supplemented by paragraphs 1 and 3d of article 36 of Law 4025/2011 (A' 228), are entrusted obligatorily to the hospitals against the settlement of the medical expenses of their insured. It is mandatory for the hospitals to off-set the amount of their entrusted claims according to the above with their debts towards the pharmaceutical companies. The amounts entrusted and subject to off-setting according to the first sub-paragraph of the present paragraph as well as the relevant procedure are determined by Joint Ministerial Decisions of the Minister of Finance, the Minister of Employment and Social Security and the Minister Health and Social Solidarity.
- 5. a. The claims of paragraph 3a of article 12 of Law 3816/2010, as well as of paragraph 3d of the same article, which will not be subject to the off-setting of the above paragraph 4 of the present article or which will fall under the above procedure but will not be completely offset, are settled in cash, according to the procedure described in article 12 paragraph 3 of Law 3816/2010, until 31.12.2011 at the latest.
- b. The pharmaceutical companies or the market authorization holders of medicinal products, who have at their disposal Greek state bonds, in implementation of article 27 of Law 3867/2010 (A' 128), expiring on 22.12.2011 are obliged to notify it in written to the Secretary General of Social Security, to proceed to their liquidation on the expiry date and to deposit the amounts due until 23.12.2011 to the bank account indicated by the services of the Secretary General of Social Security.
- c. The settled amount of rebate for 2011 and the entry fee for the reimbursement list are deducted from the taxable income as productivity expense of the entity that will eventually pay this amount.