

## NON PAPER –

### ΤΟ EMAIL ΒΑΡΟΥΦΑΚΗ ΑΝΤΙΓΡΑΦΗ ΤΟΥ ΜΝΗΜΟΝΙΟΥ

Ο κ. Βαρουφάκης ως ανέκδοτο δηλώνει ότι η επιστολή του «βάζει τέλος στο Μνημόνιο».

Ο κ. Τσίπρας για να καθησυχάσει το εσωτερικό του κόμματός του, δηλώνει σήμερα ότι δήθεν κατάφερε να διαχωρίσει τη δανειακή σύμβαση από το Μνημόνιο.

Όμως, η επιστολή Βαρουφάκη, όχι μόνο δεν βάζει τέλος στο Μνημόνιο, αλλά αποτελεί ακριβή αντιγραφή των υποχρεώσεων του Μνημονίου, και σε ορισμένες μάλιστα περιπτώσεις με τις ίδιες φράσεις, με τις ίδιες λέξεις που περιλαμβάνονται στο Μνημόνιο. Με αυτό τον τρόπο, επιχειρεί να κοροϊδέψει τους Εταίρους (που τους υποσχέθηκε παράταση και ολοκλήρωση του Μνημονίου), τους Βουλευτές του ΣΥΡΙΖΑ (που τους δηλώνει σήμερα ότι το email Βαρουφάκη δεν έχει σχέση με το Μνημόνιο, αλλά είναι κάτι σαν γέφυρα) αλλά κυρίως τον Ελληνικό λαό.

Παρακάτω παραθέτουμε

αμετάφραστα αποσπάσματα από την επιστολή Βαρουφάκη, παραπέμποντας στα σχετικά κεφάλαια του Μνημονίου.

**(Όπου MoU = Μνημόνιο, όπου MEPP = πρόγραμμα ΔΝΤ)**

#### ΕΠΙΣΤΟΛΗ ΒΑΡΟΥΦΑΚΗ

#### ΜΝΗΜΟΝΙΟ

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| I. Fiscal structural policies<br><br>Tax policies – Greece commits to:<br>• Reform VAT policy, administration and enforcement. Robust efforts will be made to improve collection and fight evasion making full use of electronic means and other technological innovations. VAT policy will be rationalized in relation to rates that will be streamlined in a manner that maximizes actual revenues without a negative impact on social justice, and with a view to limiting exemptions while eliminating unreasonable discounts. | <b>MEFP (7)<br/>(Table 6),<br/>MoU 2.2.2.1-<br/>MEFP (7)</b> |
| • Modify the taxation of collective investment and income tax expenditures which will be integrated  | <b>MoU 2.2.1.16</b>  |

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| in the income tax code.  | <b>MEFP (9)</b>   |
| <ul style="list-style-type: none"> <li>• Broaden definition of tax fraud and evasion while disbanding tax immunity.</li> </ul>   | <b>MoU 2.2.1.9<br/>MEFP (9)</b>   |
| <ul style="list-style-type: none"> <li>• Modernizing the income tax code and eliminating from it tax code exemptions and replacing them, when necessary, with social justice enhancing measures.</li> </ul>  | <b>MoU 2.2.1.15<br/>MEFP (9),<br/>MEFP (9)<br/>(Table 6)</b>                  |
| <ul style="list-style-type: none"> <li>• Resolutely enforce and improve legislation on transfer pricing.</li> </ul>  | <b>MoU 2.2.1.1</b>  |
| <ul style="list-style-type: none"> <li>• Work toward creating a new culture of tax compliance to ensure that all sections of society, and especially the well-off, contribute fairly to the financing of public policies. In this context, establish with the assistance of European and international partners, a wealth database that assists the tax authorities in gauging the veracity of previous income tax returns.</li> </ul>   | <b>MoU 2.3.2.7</b>  |
| <p>Public Finance Management – Greece will:</p> <ul style="list-style-type: none"> <li>• Adopt amendments to the Organic Budget Law and take steps to improve public finance management. Budget implementation will be improved and clarified as will control and reporting responsibilities. Payment procedures will be modernized and accelerated while providing a higher degree of financial and budgetary flexibility and accountability for independent and/or regulatory entities.</li> </ul> | <b>MEFP (Annex I.5) (Table 6)<br/>, MoU<br/>2.5.2.3.iii ,<br/>MoU 2.4.2.1</b> |
| <ul style="list-style-type: none"> <li>• Devise and implement a strategy on the clearance of arrears, tax refunds and pension</li> </ul>   | <b>MoU 2.4.2</b>  |

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| claims.   |  |
| <ul style="list-style-type: none"> <li>• Turn the already established (though hitherto dormant) Fiscal Council into a fully operational entity.</li> </ul>  | <b>MoU 2.5.2.2 ,<br/>MoU2.5.2.3.i<br/>MEFP (Annex I.5)</b> |
| <p>Revenue administration – Greece will modernize the tax and custom administrations benefiting from available technical assistance.</p> <p>To this end Greece will:</p> <ul style="list-style-type: none"> <li>• Enhance the openness, transparency and international reach of the process by which the General Secretary of the General Secretariat of Public Revenues is appointed, monitored in terms of performance, and replaced.</li> </ul>                    | <b>MOU 5.1.2.6ii</b><br><br><b>MoU 2.3.1.5 - 7</b>         |
| <ul style="list-style-type: none"> <li>• Strengthen the independence of the General Secretariat of Public Revenues (GSPR), if necessary through further legislation, from all sorts of interference (political or otherwise) while guaranteeing full accountability and transparency of its operations. To this end, the government and the GSPR will make full use of available technical assistance.</li> </ul>   | <b>MoU 2.3.1.5-7</b>                                       |
| <ul style="list-style-type: none"> <li>• Staff adequately, both quantitatively and qualitatively, the GSPR and in particular the high wealth and large debtors units of the revenue administration and ensure that it has strong investigative/prosecution powers, and resources building on SDOE’s capacities, so as to target effectively tax fraud by, and tax arrears of, high income social groups. Consider the merits of integrating SDOE into GSPR</li> </ul> | <b>MoU 2.3.1.</b>  |
| <ul style="list-style-type: none"> <li>• Augment inspections, risk-based audits, and collection capacities while seeking to integrate</li> </ul>  | <b>MoU 2.3.2.5<br/>MEFP Annex I</b>                        |

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| the functions of revenue and social security collection across the general government.   | <b>(3), MoU 5.1.2.6.v-viii</b>         |
| Public spending – The Greek authorities will: <ul style="list-style-type: none"> <li>• Review and control spending in every area of government spending (e.g. education, defense, transport, local government, social benefits)</li> </ul>   | <b>MoU 2.4.1 - 2.4.2</b>               |
| <ul style="list-style-type: none"> <li>• Work toward drastically improving the efficiency of central and local government administered departments and units by targeting budgetary processes, management restructuring, and reallocation of poorly deployed resources.</li> </ul>   | <b>MoU 2.6.1.15.iii</b>                |
| <ul style="list-style-type: none"> <li>• Identify cost saving measures through a thorough spending review of every Ministry and rationalization of non-salary and non-pension expenditures which, at present, account for an astounding 56% of total public expenditure.</li> </ul>  | <b>(MoU 2.4.1.1)</b>                   |
| <ul style="list-style-type: none"> <li>• Implement legislation (currently in draft form at the General Accounts Office - GAO) to review non-wage benefits expenditure across the public sector. ΥΔΙΜΗΔ</li> </ul>  | <b>MoU 2.6.1.5 MEFP (13), MEFP 13.</b> |
| <ul style="list-style-type: none"> <li>• Validate benefits through cross checks within the relevant authorities and registries (e.g. Tax Number Registry, AMKA registry) that will help identify non-eligible beneficiaries.</li> <li>• Control health expenditure and improve the provision and quality of medical services, while granting universal access. In this context, the government intends to table specific proposals in collaboration with European and international institutions, including the OECD.</li> </ul> |  |

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| <p>Social security reform – Greece is committed to continue modernizing the pension system. The authorities will:</p> <ul style="list-style-type: none"> <li>• Continue to work on administrative measures to unify and streamline pension policies and eliminate loopholes and incentives that give rise to an excessive rate of early retirements throughout the economy and, more specifically, in the banking and public sectors.</li> <li>• Consolidate pension funds to achieve savings</li> </ul> |                                |
| <ul style="list-style-type: none"> <li>• Phase out charges on behalf of ‘third parties’ (nuisance charges) in a fiscally neutral manner.</li> </ul>  | <p><b>5.1.2.b (MEFP 7)</b></p> |
| <ul style="list-style-type: none"> <li>• Establish a closer link between pension contributions and income, streamline benefits, strengthen incentives to declare paid work, and provide targeted assistance to employees between 50 and 65, including through a Guaranteed Basic Income scheme, so as to eliminate the social and political pressure for early retirement which over-burdens the pension funds.</li> </ul>   | <p><b>(MOU 1.a)</b></p>        |
| <p>Public administration &amp; corruption – Greece wants a modern public administration. It will:</p> <ul style="list-style-type: none"> <li>• Turn the fight against corruption into a national priority and operationalize fully the National Plan Against Corruption.</li> </ul>  | <p><b>MoU 2.6.2.1</b></p>      |
| <ul style="list-style-type: none"> <li>• Target fuel and tobacco products’ smuggling, monitor prices of imported goods (to prevent revenue losses during the importation process), and tackle money laundering. The government intends immediately to set itself ambitious revenue targets,</li> </ul>   | <p><b>MEFP Annex I (3)</b></p> |

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| <p>in these areas, to be pursued under the coordination of the newly established position of Minister of State.</p>  |   |
| <ul style="list-style-type: none"> <li>• Reduce (a) the number of Ministries (from 16 to 10), (b) the number of 'special advisors' in general government; and (c) fringe benefits of ministers, Members of Parliament and top officials (e.g. cars, travel expenses, allowances)</li> </ul>  |   |
| <ul style="list-style-type: none"> <li>• Tighten the legislation concerning the funding of political parties and include maximum levels of borrowing from financial and other institutions.</li> </ul>   | <b>MoU 2.6.2.6</b>  |
| <ul style="list-style-type: none"> <li>• Activate immediately the current (though dormant) legislation that regulates the revenues of media (press and electronic), ensuring (through appropriately designed auctions) that they pay the state market prices for frequencies used, and prohibits the continued operation of permanently loss-making media outlets (without a transparent process of recapitalization)</li> </ul> |   |
| <ul style="list-style-type: none"> <li>• Establish a transparent, electronic, real time institutional framework for public tenders/procurement – re-establishing DIAVGEIA (a side-lined online public registry of activities relating to public procurement)</li> </ul>  | <b>MOU 2.6.4.8</b>  |
| <ul style="list-style-type: none"> <li>• Reform the public sector wage grid with a view to decompressing the wage distribution through productivity gains and appropriate recruitment policies without reducing the current wage floors but safeguarding that the public sector's wage bill will not increase</li> </ul>   | <b>(MEFP 13, MoU 2.6.1.4.i, MoU 2.6.1.4.ii MEFP (13), MoU 2.6.1.4.ii MEFP (13))</b> |
| <ul style="list-style-type: none"> <li>• Rationalize non-wage benefits, to reduce</li> </ul>   | <b>MoU 2.6.1.6,</b>   |

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| overall expenditure, without imperilling the functioning of the public sector and in accordance with EU good practices   | <b>MEFP 13.</b>  |
| <ul style="list-style-type: none"> <li>Promote measures to: improve recruitment mechanisms</li> </ul>  | <b>MoU 2.6.1.1, MoU 2.6.1.18, MEFP 13, MEFP 13</b>         |
| <ul style="list-style-type: none"> <li>encourage merit-based managerial appointments</li> </ul>  | <b>MoU 2.6.1.1.ii MEFP (13), MoU 2.6.1.1.iii MEFP (13)</b> |
| <ul style="list-style-type: none"> <li>base staff appraisals on genuine evaluation</li> </ul>  | <b>MoU 2.6.1.7, MEFP 13</b>                                |
| <ul style="list-style-type: none"> <li>and establish fair processes for maximizing mobility of human and other resources within the public sector</li> </ul>   | <b>MEFP 13, MoU 2.6.1.2, MoU 2.6.1.3.</b>                  |
| <p>II. Financial stability</p> <p>Installment schemes – Greece commits to</p> <ul style="list-style-type: none"> <li>Improve swiftly, in agreement with the institutions, the legislation for repayments of tax and social security arrears</li> <li>Calibrate installment schemes in a manner that helps discriminate efficiently between: (a) strategic default/non-payment and (b) inability to pay; targeting case (a) individuals/firms by means of civil and criminal procedures (especially amongst high income groups) while offering case (b) individuals/firms repayment terms in a manner that enables potentially solvent enterprises to survive, averts free-riding, annuls moral hazard, and reinforces social responsibility as well as a proper re-payment culture.</li> </ul> |  |

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| <ul style="list-style-type: none"> <li>• Decriminalize lower income debtors with small liabilities</li> <li>• Step up enforcement methods and procedures, including the legal framework for collecting unpaid taxes and effectively implement collection tools</li> </ul>  |  |
| <p>Banking and Non-Performing loans. Greece is committed to:</p>   | <p><b>(MoU part 3 about Financial Sector Policies) (MoU 3.7, MEFP 19 )</b></p> |
| <ul style="list-style-type: none"> <li>• Banks that are run on sound commercial/banking principles</li> </ul>  | <p><b>(MoU 3.7, MEFP 19)</b></p>   |
| <ul style="list-style-type: none"> <li>• Utilize fully the Hellenic Financial Stability Fund and ensure, in collaboration with the SSM, the ECB and the European Commission, that it plays well its key role of securing the banking sector's stability and its lending on commercial basis while complying with EU competition rules.</li> </ul>                              | <p><b>(MoU 3.6 &amp; 3.7, MEFP 19)</b></p>                                     |
| <ul style="list-style-type: none"> <li>• Dealing with non-performing loans in a manner that considers fully the banks' capitalization (taking into account the adopted Code of Conduct for Banks), the functioning of the judiciary system, the state of the real estate market, social justice issues, and any adverse impact on the government's fiscal position.</li> </ul> | <p><b>(MoU 3.3.1, 3.3.2, 3.3.3, 3.3.9, 3.3.10, 3.7, MEFP 19 &amp; 18)</b></p>  |



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| <ul style="list-style-type: none"> <li>Collaborating with the banks' management and the institutions to avoid, in the forthcoming period, auctions of the main residence of households below a certain income threshold, while punishing strategic defaulters, with a view to: (a) maintaining society's support for the government's broad reform program, (b) preventing a further fall in real estate asset prices (that would have an adverse effect on the banks' own portfolio), (c) minimizing the fiscal impact of greater homelessness, and (d) promoting a strong payment culture. Measures will be taken to support the most vulnerable households who are unable to service their loans</li> </ul> | <p><b>(MoU 3.4.10, 3.7, MEFP 19)</b></p>                     |
| <ul style="list-style-type: none"> <li>Align the out-of-court workout law with the installment schemes after their amendment, to limit risks to public finances and the payment culture, while facilitating private debt restructuring.</li> </ul>   | <p><b>(MoU 3.4.3, 3.4.4, 3.4.5, 3.4.6, 3.7, MEFP 19)</b></p> |
| <ul style="list-style-type: none"> <li>Modernize bankruptcy law and address the backlog of cases</li> </ul>  | <p><b>(MoU 3.4.7, 3.4.8, 3.7, MEFP 19)</b></p>               |
| <p>III. Policies to promote growth</p>   | <p><b>(MoU 2.1, 10.1 )</b></p>                               |
| <p>Privatization and public asset management – To attract investment in key sectors and utilize the state's assets efficiently, the Greek authorities will:</p> <ul style="list-style-type: none"> <li>Commit not to roll back privatizations that have been completed. Where the tender process has been launched the government will respect the process, according to the law.</li> </ul>   | <p><b>MoU 6.3.1.5, 2.1, 10.1</b></p>                         |

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| <ul style="list-style-type: none"> <li>Safeguard the provision of basic public goods and services by privatized firms/industries in line with national policy goals and in compliance with EU legislation.</li> </ul>   | <b>(MoU 2.1, 10.1 )</b>                 |
| <ul style="list-style-type: none"> <li>Review privatizations that have not yet been launched, with a view to improving the terms so as to maximize the state’s long term benefits, generate revenues, enhance competition in the local economies, promote national economic recovery, and stimulate long term growth prospects.</li> </ul>              | <b>MoU 6.3.1.5, 2.1, 10.1</b>           |
| <ul style="list-style-type: none"> <li>Adopt, henceforth, an approach whereby each new case will be examined separately and on its merits, with an emphasis on long leases, joint ventures (private-public collaboration) and contracts that maximize not only government revenues but also prospective levels of private investment.</li> </ul>        | <b>(MoU 2.1, 10.1 )</b>                 |
| <ul style="list-style-type: none"> <li>Unify (HRDAF) with various public asset management agencies (which are currently scattered across the public sector) with a view to developing state assets and enhancing their value through microeconomic and property rights’ reforms.</li> </ul>   | <b>(MoU 2.1.3, 2.1.4, 2.1.5, 10.1 )</b> |
| <p>Labor market reforms – Greece commits to:</p> <ul style="list-style-type: none"> <li>Achieve EU best practice across the range of labor market legislation through a process of consultation with the social partners while benefiting from the expertise and existing input of the ILO, the OECD and the available technical assistance.</li> </ul> | <b>(MEFP 29)</b>                        |
| <ul style="list-style-type: none"> <li>Expand and develop the existing scheme that</li> </ul>   |   |

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| <p>provides temporary employment for the unemployed, in agreement with partners and when fiscal space permits and improve the active labor market policy programs with the aim to updating the skills of the long term unemployed.</p>  |                                    |
| <ul style="list-style-type: none"> <li>• Phasing in a new ‘smart’ approach to collective wage bargaining that balances the needs for flexibility with fairness. This includes the ambition to streamline and over time raise minimum wages in a manner that safeguards competitiveness and employment prospects. The scope and timing of changes to the minimum wage will be made in consultation with social partners and the European and international institutions, including the ILO, and take full account of advice from a new independent body on whether changes in wages are in line with productivity developments and competitiveness.</li> </ul> | <p><b>(MEFP 29 )</b></p>           |
| <p>Product market reforms and a better business environment – As part of a new reform agenda, Greece remains committed to:</p> <ul style="list-style-type: none"> <li>• Removing barriers to competition based on input from the OECD.</li> </ul>   | <p><b>(MoU 5.1.4, MEFP 25)</b></p> |
| <ul style="list-style-type: none"> <li>• Strengthen the Hellenic Competition Commission</li> </ul>  | <p><b>(MoU 5.1.4.3)</b></p>        |
| <ul style="list-style-type: none"> <li>• Introduce actions to reduce the burdens of administrative burden of bureaucracy in line with the OECD’s input, including legislation that bans public sector units from requesting (from citizens and business) documents</li> </ul>   |                                    |

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| certifying information that the state already possesses (within the same or some other unit).  |  |
| <ul style="list-style-type: none"> <li>Better land use management, including policies related to spatial planning, land use, and the finalization of a proper Land Registry</li> </ul>   | <b>(MoU 5.1.3.1.ii-vi, MoU 5.1.3.1.ix-xiii, MoU 5.1.3.2.ii-a-b, MoU 5.1.3.2.iii-a-b, MoU 5.1.3.2.iv b-d, MoU 5.1.3.2.v.b</b> |
| <ul style="list-style-type: none"> <li>Pursue efforts to lift disproportionate and unjustified restrictions in regulated professions as part of the overall strategy to tackle vested interests.</li> </ul>                              | <b>(MoU 7.2.1, 7.2.2, 10.2.3.i-iii, 10.2.6, 10.2.7 MEFP 27, TMU 43, )</b>  |
| <ul style="list-style-type: none"> <li>Align gas and electricity market regulation with EU good practices and legislation</li> </ul>   | <b>(39) MoU 2.1.2.1, MoU 6.1.5.2.2i</b>  |
| Reform of the judicial system – The Greek government will: <ul style="list-style-type: none"> <li>Improve the organization of courts through greater specialization and, in this context, adopt a new Code of Civil Procedure</li> </ul> | <b>MoU 5.3.1.3</b>   |
| <ul style="list-style-type: none"> <li>Promote the digitization of legal codes and the electronic submission system, and governance, of the judicial system.</li> </ul>  | <b>MoU 5.3.5</b>   |

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| <p>Statistics – The Greek government reaffirms its readiness to:</p> <ul style="list-style-type: none"> <li>• Honor fully the Commitment on Confidence in Statistics, and in particular the institutional independence of ELSTAT, ensuring that ELSTAT has the necessary resources to implement its work program.</li> </ul>   | <p><b>MoU 9.1.1</b></p>    |
| <ul style="list-style-type: none"> <li>• Guarantee the transparency and propriety of the process of appointment of the ELSTAT President in September 2015, in cooperation with EUROSTAT.</li> </ul>  | <p><b>MoU 9.1.1</b></p>    |
| <p>IV. Humanitarian Crisis – The Greek government affirms its plan to:</p> <ul style="list-style-type: none"> <li>• Address needs arising from the recent rise in absolute poverty (inadequate access to nourishment, shelter, health services and basic energy provision) by means of highly targeted non-pecuniary measures (e.g. food stamps).</li> <li>• Do so in a manner that is helpful to the reforming of public administration and the fight against bureaucracy/corruption (e.g. the issuance of a Citizen Smart Card that can be used as an ID card, in the Health System, as well as for gaining access to the food stamp program etc.).</li> </ul> |                            |
| <ul style="list-style-type: none"> <li>• Evaluate the pilot Minimum Guaranteed Income scheme with a view to extending it nationwide.</li> </ul>  | <p><b>(MoU 4.6.4 )</b></p> |
| <ul style="list-style-type: none"> <li>• Ensure that its fight against the humanitarian crisis has no negative fiscal effect.</li> </ul>   |                            |

Μπορεί ο κ. Τσίπρας να θέλει το email Βαρουφάκη να το βαφτίσει ως το τέλος του Μνημονίου, αλλά δεν είναι τίποτε άλλο παρά συρραφή των υποχρεώσεων του Μνημονίου!