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????? ?????? ???, ?? ??? ? ? ?????????????? ??? ?????????????? - ?????????????? ?????????????? - ?????????????? ?????????????? - ?????????????? ?????.

????, ????? ??????? ?? ???? ??????? ??????? ?? ??? ?????????????? ?????, ??????????????, ? ??? ???????
??????????, ???? ?????? ?????????????? ???? ??? ?????????????? ???? ?????????????? ?????, ??? ??????????
?????????? ,???? ??? ????? ?????????? ???? ?????????? ???????????, ?? ?????????????? ??? ?????????????? ???
??? ?????? ??? ?????????????? ?.?. ?? ??? ?????? ??? ?????????? ?????????? (????????????? ??????????), ?? ??????????
?????? ?????????? ?? ??? ????? ????? ??????? ?? ??? ????? ???????, ?????????, ??? ??????? ???????, ?????
??? ?? ?????? ??? ????? ?????????????? ?????? ??????? ???????, ????????

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????? ??? ??????? ???? ??????? ?? ???? ??????? ? ???? ??????? ???? ??????? ?????? ??????, ???????, ???????, ??????? ?????. ??? ??????? ???? ??????? ?? ???? ??????? ? ???? ??????? ?????? ???.

????????? ?? ?? ??????????? ?????????? ?? ?? ?????????????? ?????????? ?????????? ?????????? ?????????? ?? ??.

- ????? ?????????? ??? ? ??????????? ?????? ?????? ????????, ??????? ?? ??????????? ????? ??? ???????????
??? ???????????, ??? ??????? ?????????? ? ??? ???????, ?????? ? ?? ??? ?.?, ?? ?????? ??????? ???
?????????? (???.25 ?????? ??????????? ???????????).
 - ??? ??????? ??????????? ??????????? ?????? ? ??????? ??????????? ?????? ?? ?????? 6 ??? ??????
????????? ??????? ?????? (???), ??? ? ?????? ??? ??????????? ?????? ??????? ?????????? ???????????
?????? ??? ? ?????? ??????????????? ?? ?? ?????? ??????.
 - ??? ??? ?????? ??????? ?? ??? ? ??????? ???????, ???????, ????? ???., ??? ?????? ??????????
??????????, ?? ?????????? ?? ??? ????? ?????????? ??????????? ?????? ?????? ??? ?????? ??? ?????????? ??? ,
????? ?????? ?? ?????? ??? ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ? ?????? (?? 4486/1965
???.8 ??? .4).
 - ? ?????? ??????? ??????? ??? ??????? ??? ?????????? ??? ???????, ??? ?????? ?????? ??? ???????
????????? ??????????? ???????????, ??? ?????? ??? ?? ?????????? ??????????? ??????????? ??? ?? ??
????? ??? ?????? ?????????? ?????? (?? 7? 988/2006) .
 - ??? ??????????? ??? ?????????????? ??? ?????? ?????????? ?? ?????? ??? ??????? ?? ??????? ??? ?????? ?? ???????,
????????? ??????? ??? ?? ??????? ??? ?????????? ?????? ?????? ?????? (??????, ? ??????????? ???
????????? ??????? ??? ?????? ?????????? ??? ??????? ?????? ??? ?????????? ??? ??????????? ??? ???????

????????????? ??????, ?.???.78 ???4).

- ????????????? ?????????????? ??? ??????? ???? 31.12.2001, ????????????? ??? ????? ??? ????? ?????????????????? ??
????????? ??? ?????????? ??? ??? ?????????????? ?????? ?????? ?????????? ??????, ????, ????, ????, ????,
????????????? ??? (1) ????, ???, ??, ???, ????.
H ??????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? ??????, ????,
????????? ????, ????, ?????????????? ??????, ????, ?????? ?????? ?????? ?????? ?????? (?)M.A.?.) ???
????? ?????????? ?????? (?)A.?)».
 - ??? ?????????? ?????? ?????????????, ?????? ?????????????? ?????? ??? ?????? ?????????????????? ???
????????????? ????, ????, ???, ?????? ?????? ??? ?????? 2 ??? ?. 186/1992 (?EK 84 A), ??
????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ?????????? ?????? K.B.? ??? ??????
????????? ? ?????? ?????????? ?????????? ? ?????? ?????????? ? ?????? ?????????? ?????????? ??????
?? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????
??? ?????, ?????????? ??? ?????? ??? (2) ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ?????? O? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ??? 31.12.2002 ??? ???, ?
????????? ??? ?????? ?????? ?? ?????? ??? ?????? ?????? ??????????, ?? ? ?????? ??? ?????? ???
?????????, ?????????? ??? ??????, ?????????? ???, ?????????? ??? ?????? ??? ?????? ?????? ??? ??????
????? ??? ?????? ????, ??? ?????? ??? ?????? ??? 6 ?????? ??? ?????? ?????????? ??? ?????????? ??? Y???
????????? ??? ?????????? ?????? (????. 1, ?????? 5 ??? N. 2892/2001 (?EK 46 A/9.3.2001))
 - ?? ?????????? ??? ?????? ??????. ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ???
? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
??? ??????.
 - ? ?????????? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ?????????? ??? ?????? ?????????? ???
??? ?????? ??? ?????? ??? (??? 7? 1880/1898)
 - ?????? ?? «????????? ??? ?????????? ??????????», ??? ???? ?????? ??? ?????? ?????????? ???
????????? ??? ???? ?????????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????????? ??
?? ???? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ??????.
 - ?????????? ?????????? ?????????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????????
??????, ??? ???? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ???? ???, ??? ???? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? (??? ? 2941/2000).

????????????, ? ?????????? ?????????????? ??????? ?????????????? ??? ?????? ?????? ?????? ?????????????????? ? ???
????????????????? ??? ?????? ?????? ??????????:

?) ??? ??? ???????? ??? ??? ?????????? ??????? ????

?) ??? ??? ???????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ? ?????? ?????? ?????????? ??? ??????????

?) ? ?? ? ?? ? ??????? ? ?? ? ??????? ? ?????????????? ? ?? ? ????? ? ??????? ? ? ?? ? ?????????? ? ??????? ? ??????????

?))???? ????. ?????????????????? ????. ?????????????????? ????. ?????????????? ? ?????????????? ? ??????????????.

????????????? ???? ????? ?????? ????? ?????????? ?????? ?????????? ?????????????? ?????????? ??????????????

????????? (?????? ?????), ??????? ?? ??? ?????????? ??? .1007/28.12.2011, ????????, ?????? ??????, ?

1.12.2011 ?? ?????????? ??????? ?????????? ?????????? ?????????? ??? ?? ?????????? ?????????? ??? ?? ?????????? ??????????

????????? ? ? ? ?????????? ? ?????????? ? ?????????? ? ?????????? ? ?????????? ? ? ? ?????????? ? ?????????? ? ?????????? ? ?

???? ?????????? ??????? ?????? ???? ?????????? ?????????? ???????????. ? ?????? ?????? ?????? ?????? ??????????????, ????

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?????????????, ????????????, ??? ??? ?????????????? ??? ?? ???????, ?????? ?? ?????????????? ??? ?????? ?????? ??.??., ? ?? ??? ????? ?? ??????????, ??? ??????? ?????????? ??? ?? ?????????? ?????? ?????? ?????????? ?????? ?????? (50.000) ????

????????????? ??? ???? ?????????? ????? ?????????????? ??? ?????????????? ?????????? (300.000) ????, ? ?????? ?????????? ?????????????? ?????? ??? ???? ?????????? ?????? ??? ??????????.

????????????? ??? ????? ??????????? ??? ??? ?????????????? ??? ????? ?????? ?????????????? ?????????? ??? ?????????? ??
????? ??????????? ??????, ? ?????? ??? ??? ????? ?????????????? ?? ??? ????? ?????? ?????????? ??? ? ?????????? ??? ? ?????????? ???
?????? ??? ?????? ? ?????????????? ?????????? ??? ??? ????? ?????? ??? ?????? ??? ? ?????????? ??? ?????????? ???
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????????? ??? ?? ?????????? ??????? ?????????? ?????????????? ?????????????? ?????? ??? ??????????????, ?????????????? ? ??????????
????? ??? «?????????», ?????? ??? ?????????????? ?????????? ??? ??? ?????????????? ??????????????
????????????? ???????, ???????? ? ?????? ?? ?????? ??????????, ??? «????? ???? ?????????????? ?? ??????????
????????? ?????????????? ???».

????????? ?? ?? ?????? 66 ??????? ?????????????? ??????????????, ? ??????????? ?? ?????? ?????? ??? ?????????? ?????
60 ??????, ??? ?? ??? ????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ?????? ??? ?????? ??
?????? ?????????????? ?????? ?????? ??? ?????????????? ???, ?? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??
??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?, ??? ???? ??? ????? , ?????????? ??? ??????
??? .????????? ??? ?????? ??? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????,
??? ?? ?????? ??? ?????????? ?? ?????? ? ?????? ?? ?????? ??? ?????? ?????? . ????????????, ?? ??????
?????? ?????? ??? ?????? ?????? ???, ??? ?????? ??? ?? ?????????? ??????. ??? ?????? ??? ??
????????? ??????, ??? ?????? ?? ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??
?????? ?????????? ?? ?????????? ??????????.

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1. ?????????? ????????????, ? ?????? ???????? ??? ?? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
???????, ?????? ??? ?????????? ??? ?????? ?????????? ?????-?????????.
 2. ????????????, ? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???, ???
????? ??? ??? ??????, ?????? ?????????? ?? ?????? ?????????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ???
????? ???.
 3. ? ??????, ? ?????? ???????? ??? ?????? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ??
????? ?????????? ???, ?? ?????? ??? ?????? ?????? ?????? ?????? ??????, ??? ?????? ?????????? ???
????????? ?????? ???, ? ?????? ??? ?????????? ?? ?????? ?????? ?????? – (??????? ? ? ?????? ??? ?????? ???
????? ??? ?????? ?????? ?????????? ?? 1.500???? ? ?????? ??? ?? ?????? ?????? ?????????? ??? ?????? ???
????????? ??? ???), ??? ??? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ???
????????? ??? ?????????????? ??? ?????????? ?? ?????????? ?????????? ?????????? ??? ?????? ??????????.
???????, ?????? ?????????? ?? ?????????? ??? ?????? ?????? ?????????? ?????????? ??? ?? ?????????? ???
????????? ??? ?????? ??? 5.000 ???.
 4. ? ?????? ????????????, ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????????? ? ?????? ?????? (??????? ? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??????, ? ?? ?????? ?????? ?????? ??????
?????????, ?????? ?????? ?????? ?????? ??????).
 5. ? ?????? ?????????? , ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? , ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???,
????? ?????? ?????? ?????? ?????? , ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????)

???????, ??? ??????? ?? ?? ???? ???? **90/436/???** «??? ??? ??????? ?? ?? ???? ?????? ??????????? ?? ?? ???? ???????
?????????? ?? ?? ?????? ??????????? ???????????», ??? ?????????? ??????, ??????????? ?? ?? ??? ?? ??
?????????? ?? ?? ?????? ?????? ??? ?????????????? ?????? , ?? ????????? ?? ?? ?????? ??? ?? ??
???? ?????? ??? ?? ?????????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?? ?? ?????? ?????????? ? ??????
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? ??????? ???? ??????????, ??? ? ??????? ??? ?????????? ?????? ??? ??????? ???? ???? ???? ??????????????
????, ?? ??????? ?? ??? ???? ???? ?????? ?????????????? ?? ??? ?????? ?????? ??? ?????? ??????????????
????????????? ??????, ??? ???? ?? ?????????? ???? ?????? ??????. ?? ?????? ??? ???? ?????? ??????
??? ?????????????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ???? ??????,
????????? ??? ???? ??? ?????????? ??? ??????? ?????????? ??????.

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1) ????? ???? ? ?????????????? ????, ????, ????? ???? ?????? ????? ?????? ?????? ?????? ?????????? ?????????????? ?????
????????? ?????????? ?. ., ??? ?????????????????? ????, ????? ??????, ????? ?????????? ??? ?????????? ?????????????? ,
????????????? ?? ?????? ?????????? ?????? ?????? ?????.

???????, ?????????????????? ??? ? ?????????? ?????????????? ?? ? ?????????????? ??????? ??? ?????????????? ??????? ?????? ??? ???

?) ?????????? ??? ?????????? ?????????? ??? ?????????? ?? ??? ????????,

? ?????????? ??? ???? ?????????????????? ??? ???? ????? ?????????? ??? ???? ?????????????? ??? ???? ??????????; ?. ????,
? ??? ?????????????? ??????? ?????? ?????? ?????????? ?????????????? ??????????.

????????????????? ? ?????????? ?, ?????????? ?? ?????????? ?????????? ?????? ??? ???? ?????? ?????????? ?????????? ??? ???? ??????

?) ??????????, ??????? ?? ?????????? ?????????? ?????????? ?? ??? ???? ????? ?????????? ?????????? ?????? ??
????????? ?????????? ????, ?? ???????, ?? ?????? ?????? ?????????? ?????????? ?? ??? ?????????? ?????????? ??????????
?????? ?? ??? ??????? ????. ?? ?, ?? ?????????? ????, ?????????? ?????, ?????????? ?????, ????, ????, ????, ????, ????, ???,
????????? ?? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ????. ??????, ??????
?? ?? ????.100 ???, ??????? ?????????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ??? ??????????
??????????, ??????? ?? ??? ??????? ?????? ?????? ?????? ?????? ?????????? ??????. ????, ? ?????? ? ?????? ??
????????? ??? ?? ??????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???

????????? ? ??? ?????????? ??? ??? ?????????????? ?? ?? ?????????? ????? ?? ??? ????? ?????? ???.

? ? ??????????, ??? ????? ?????????? ?? ??????????, ??? ?? ??? ?????????? ? ?????????? ?????????? ??? ?????? ??????????, ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ?????????? ?????????????????, ?? ??????? ? ?????????? ?????? ?????????? ?????? ?????????????? ?????? ?????????????? ??? ?????????? ??? ?????????? ?????? ?????????????? ??? ?????????? ?????? ?????????????? ??? ??????????.

TaxExperts Team

Source URL:[https://taxexperts.gr/????????????/?????-????-?????????-??-?????????-????-?????????"/>](https://taxexperts.gr/????????????/?????-????-?????????-??-?????????-????-?????????)