

**???????? ??????????????**

[???? : «????μ??? ????????? ????????? ?????????????? ??? ?????μ???????????? ?????»](#)

**???????????? ??????: 39 - 22/05/2009**

**???? : «????μ??? ????????? ????????? ?????????????????? ??? ?????μ????????????????? ?????»**

?? ??? ????????? ??? ?????????μ? ??? ?????????? ??? ?????? 40 ??? 2.3762/2009 (??? 75/2.??/15-05-09) «  
????????????????? ??μ???? ?????????????? ????????? (2.??.), ???μ??? ??μ???? ?????????μ?? ?????????μ???? ??? ??  
????????????? ?????????????? ??? ?????????????? ?????????????? ??? ?????? ?????????????», ??μ???? μ? ??? ??????  
????μ????????? ?? ?????????? ??? ?? 2.2.2.-2.2.2.2. ?????????? ?????? ?????????????? ??? ?????μ????????????? ?????? ???  
??? ?????????μ? ?? ?????????? ??? ??? ?????μ??? ????? :

**????????? ??? ??????????????**

?? ??? ?????????μ????? ?????????? ???μ????????? ?????????μ????? ?????????????? ?????????? ??? ??? ?????? ????  
????? ?????????????? ??? 2.2.2 – 2.2.2.2., 2.2.2.2.2., ?????????μ??, ??μ????? ??? ?????????μ?? ??? ?????????? ???  
??????? ?????????????? ? ?????????????????? ?? 2.2.2. – 2.2.2.2., μ????????????????? ?????????? ?????????????? μ?????  
30/04/09 ??μ????????μ????μ????? ??? ?????? ??? ?????? ?????? (2.2. ) 2009.

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

**????????? ??????????????-????????????????? ?????????? ????? ??????????**

??? ???μ??? ??? ?????????????? :

?) ????????? μ????????????????? ?????????? ?????????????? μ???? 30/04/09 (??μ????????μ????μ????? 2.2. 2009)  
????????????? ?????? ?????????????????? ??? ?????μ????????????? ??????.

?) ?????μ????? ??? μ? ?????????????????? ?????????? ?????????? ?????? ?????????????????? ??? ?????μ?????????????  
????? ?????????? ?????????????? μ???? 30/04/09 (??μ????????μ????μ????? 2.2. 2009).

? ???μ??? ?????? ?? ?????μ????????????? μ????? ??? ?????????? ?????μ? ??? ??? ??μ????? ?????????? μ????  
??? ???μ????? μ??? ??? ?????? ??? ?????????? ??? ?????????????????? ?????????? ??? ?? ?????? ?????????? μ????  
??? μ????μ?????, ??? ?????????? ? ?????μ????? ?????? ??? ?????????????????? ??? ?????μ????? ??? ?????????  
?????????, ? ?????? ?????μ????????? ??? μ????? μ????? ?????????? ?????? ? ??? μ????? ?????????? ??? ?????/???  
2.2.2. – 2.2.2.2., μ? ?????????????? ?????????????? ??? ?????????? ??? ?????????? ?????????? ?????????????? ?????????? ????  
??? μ????? ?????????? ??? μ?????

???? ?????????? ?????μ????? ??? ?????μ????? ??? ?????????? ?????????????? ?? ?????? ?? ?????????????? ??? ??????????????  
μ????????? μ? ?????? ?????, ?? ?????????? ??? ?????? ??? ?????μ????? ??? ?? ?????????????? ?????? ?????? ??????????  
μ????????? ??????????

?) ???μ????μ????? ?????????? ??? ?????????? ?????????? ?????????? ??? ?? ?????????? ?????? ??? ?????????? (μ???? ???



?) ?????? ?????????? ??? ?????? ??? ?????, ?? ??????μ??? ??? ?????? ?? ??????μ??? ???  
???? ??????μ????????? ??? (????????? ? ?μ?????), ?? ?????? ?????????? ?? ??????????  
????/??/????????μ??? 2.2.2. – 2.2.2., ?????μ????????????? ??? ?????? ??? μ? ?????? ?????????  
????μ????? ?? ?? ?μ????? ?????????? ?? ?????/??? ? ?? ?μ????? ?μ????? ?????????? ?????? 2.2.2.-2.2.2.,  
??? ?????? ??? ?????/??? (??? 52/99 & 20/2004).

???? ?????????? ??? ??????μ????????? ??? ??? ????????????? μ? ?? ?????μ? ??? ??????????, ?? ?????? ???  
????????? ?????? ?? ?μ????????? μ? ?????????? ?????????.

?) ??? ??? ?????? ??? ?????μ????? ??? ?????? ?????????? ?????? ?????????????? ????????????? μ?????? ?????μ?  
???????????? μ? ??????, ?????μ????? ? μ? ?????? ?????????, ??? ?????? ?????????? ?μ????? μ?????, 2.2.2.,  
???????????? ?????μ??? ??????????, ?????????? ?????????? ??????????, ?????????? ??? ?????????? 2.2.2..  
????μ????? ???, ?? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?μ????? ?????????? ??? ?????μ????? ???  
??? ?????????? ?????????, ??? ?????? ?????????, ?? ??? ????????????? μ?????, ?? ?????????? ??????????  
????????????????? ???μ????????? 2.2.2. ?? ??????, ??? ?? ?????????????? ??? ?????????, μ??? ??? ??????  
«????????? ?????????? ??????????» ??? 2.2.2/2.2.2. – 2.2.2. ?? ?????????????? ? ?? ?μ????????????? ?? ?????????  
????????μ????? ?????????? ?????????.

?) ? ?????????? ?????????? ??? ?????????? ?????μ????? ?? ?????????? ?????????? ?????????????? ???μ????????? ? ??  
????????????? ??? ?? ?????/?? ?????????? ?μ????μ????? ?????????? ?????????? ??? ??? ?????????? μ??.  
?? ?? ??????, ?????μ????? ?? ?????????????? ??? ??? ?????????? μ?? ? ?????????? ?????????? ?????????? μ?????????????  
????????? ??? 1/5/2009 ??? ??????, ? ?????μ????? ?????????????? μ????? ??? ?????????? μ??? ?? ?????????????? μ???  
fax.

?) ??? ??? ?? ?????????? ??? ???μ????? ?????????? ??????, ??? ?????????????? ?????, ?????μ????? ?? ??????????  
????????????? μ???? 30/4/09 ?????? ?????? ??? ? ?????? ?????????? ??? ??? ? ?????? ??? ?????? ?????????? ???μ????  
(????? ?????? ??? ??????????) μ? ?????????????μ? ?????????? ??? ?????? ??? ?????????μ????? ??????.  
?????????, ??? ??? ?? ?????????? ??? ???μ????? ?????????? ?????, ??? ?????????????? ?????, ?????μ????? ?? ??????????  
????????????? ??? 1/5/09 ??? μ??? ?? ??????, ?????μ????? ?? ?????μ????? ?? ??? ? ???μ????, ?? ?????????? ??????.

?) ? ?????????μ??? ??? ?????????? ??? ????????? 2009 ?????? ??? ?????? ????? 2009 ??? ?? ?????????? ?????????? ??? ???  
????? ??? ?????? ?????????? ? ?????μ??? ?????????? μ??? ?????????????? ??? 2.2.2. ??? ?????? ?????????????? ??? ??  
???μ???? 2009 ?? ?????????, ?????μ????? ?? ?????????? ??? ???μ????, μ? ??? ?????????? ?????? ??? ?????? 8 ???  
2.1599/88 ??? ?????????, ??? ?????? ?? ?????????? «..... ?? ?????????? ??? ????????? 2009 ??? ??? ?????? ??????  
2009 ??? ?????????????? μ? ?????μ???  
..... ??? :  
..... ?????????? ?? ....., ..... □ ??? ....., ..... □  
?????????????».

??) ??? ?????????? ???μ????, ??? ?????????? ??? ??? ?μ????? ?????????? ??? ?????/??, ?? ?????? ?????  
????????? ??? ?? ??? 2.2.2./ 2.2.2. – 2.2.2. ?????? ??? ?μ????? ?????????? ?????? 2.2.2. – 2.2.2., ??  
????????????????? ?? ?????μ????? ??? ?????? «????? ??? ?????????????? ??? ?????????? ?????????»,  
????????? ?? ?????? (μ??? ??? ?????????? ??? ??? ??? ?????????) ?? ????????????????? μ??? μ? ??? ??????.

## ????????????? ?????????????? ??????????????

??? ??? ?????????? ??? ?????? ???μ????? μ? ??? ?????? ??? ???μ????? ?????????? ?????????????? ??????????????  
???μ????????? ?μ????? μ? ??? ?????????? ??? ?????? 51 – 54 ??? 2.2676/1999, ??? ????????? μ? ??? ?????????? ???  
?????? 11 ??? 2. 3232/2004 (????????? ??? 52/99, 45/01, 20/04 ??? 81/03) .

????????? :

???? ?????μ????? ??? ?????? 54 ??? 2. 2676/99 ??? ?????? ??? ?????????? ?????μ????? ??? ?????? ??????????  
????? ??? ?????? 8 ??? 5 ?? ?? 2. 1846/51 (????????? ?????μ????? ?μ????? ?????), ?????????? ???μ? ??? ??  
????? ?????? ???μ????? ??? ?????????? μ? ??? ?????????μ????? ?????????? ??? ?????? ??? ?????? ??? ???μ?????  
????????????? ?????????? μ? ?? ?????? ??? ?????μ????? ?????.

???? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??????????μ????? ?????????????? ??? ?? 2.2.2. – 2.2.2.2.  
????μ????????? ? ?μ????????μ????? μ? ?? ?????μ? ?????????????? (????μ?????, ?????????μ???, ??????????, ??????????  
????????????????, ????????????????? ?????????? ?????????????? ?????????????????, ?????????? 2.2.2.). ?????????μ????? ?? ?????????????? ???  
????????????μ????? ?????????? ?????? ?????????? (????????????????? ??? ?????? ???) ?? ?μ????????μ? μ? ?? ?????????? ??????  
????????? ?????? (????μ????μ????? ? μ?) ????? ?? 2.2.2. – 2.2.2.2. (?????? 88 2.2. 356/74 – ?????, ??? 45/01 ??? 13.5).

## ??????? ??????????

?) ?? ?????????? ???????? ?????????? ??? ?????????? ?????????? ?????????????? μ????? 30/4/09 ?????????? ?????????? 80% ??? ??? ?????????????????μ????? ????? ?? μ????? ?μ????????????? ??? ?????????? ?μ???? (5/09) ?????????? ?????? ?????? ?????????????????? ??? ?????????????????, ?????? 2.2.2.2., 2.2.2.2.2., 2.2.2.2.2., 2.2.2.2.2., 2.2.2.2.2. ?????? ?????? ?????????????? ?????? ?? ?????????????? ? ?????????? ?????????????.

?) ?? ?????????????? ?????????? ??? ?????μ????? ??? ?????????????????? ?μ?μ????????? ?????????????? ??? ?????????? ?????????? ?????????? ?????????? μ????? 30/4/09, μ????? 96 μ????????? ?????????, ?????????????? ?????????? 50% ??? ??? ?????????????????μ????? ?????? ?? μ????? ?μ????????????? ??? ?????????? ?μ???? (5/09) ?????????????? ?????? ??? ?????? ?????????????????? ??? ?????????????????, ?????? 2.2.2.2., 2.2.2.2.2., 2.2.2.2.2., 2.2.2.2.2., 2.2.2.2.2., μ? ?????????? ?????? ?????????????????? ?? ?????? ?????????????????? ?? 3% ??? ??? ?????????????? ?????????.

???? ??? ?????????? ?????????????? ?? ?????????????? ? ?????????? ?????????????, ?????????μ????? ?? ?????????? ?????????????? ?????μ????? ?????? ?????? ?μ? ?μ????? ?????????.

?? ?????????? ?????? ?????? ?????????????? ?? 100,00 π.

????? ???????? ? ?????????μ? ?????????? ?????? μ????? ?? ?????? ??? ?????μ????? μ????? ??? ?????? ??? ?????? ?????????? ? ?????????? ?????????μ? ?????????? ?????????????????? ??? ??? (2) ???????? ??? ?????????μ????? ?????μ????? (?? ????????? μ????? ??? ?? ?????????????μ? ??? ?????????μ????????????????????? ? μ????? ?????????????? ??? ??????????????????).

????μ????????? ??? ?????????????? ?????????????? ?????????? ??? ?????? ?????????μ????? ??? ?????? ?/????? ??? μ????????? ?????? ??? ?????????μ? ??? ?????????????? ?????? ??? ??? ?????????? ?????????????????, ?????? ??? ??? ?????????????? ??????, ??? ???????? ?????????μ? ??? ?????μ????μ????? ??????.

???? ?μ????? ?????????????? ?????????? ??? ?????????? ??? ?????? ?????????????μ????? ?????????????? ?????? ?? ??? ?????????????????? ?? ?????????μ????? ??? ?????? ?????? ?μ????? (2.2676/99, 23050/02, 2.3232/04, 2.3302/04, 2.3518/06), ?????????????? ??? ?? ??? ?????????????????? ?????? ??? ?????????? ?? 80% ? ?? 50% ??????????????, ??? ?????????? ?????? ??? ??? ?????????? ?????????????????? ??? ?? ?????????? ?????????????????? ?????? ?????????.

?? ?????????? ?????????μ????? ?? ??? ?????????????? ?????????????? ?? ?????μ????????????????? ?????? ?????????????? ?????????? ??? ?????μ????? .

????μ????????μ? ??? ?? ?????????? μ????????? ?????????? ??? μ?? μ????? ?μ????.

???? ?? ?????? ??? ?????? ?????????? ?????μ????? ?????? ?????μ????? ?? ?????????????? ??? ????????? 49-55 ??? ? 2676/1999, ?????? ?????????????? μ? ??? ?????????????? ??? ????????? 11 ??? ? 3232/04 ???, μ????? ???' ?????????????? ??? ?????????? ?????????????? ? ?????????????????????? ?????μ????? ?? ?????????????? ?????? ?????? ?????????????? ??? ?? ?????????????????? ?????? ?????? ??????????.

?? ?????????? ??? ?/????? ??? ??? ?????????μ????? ??? ??????/??? 2.2.2 -2.2.2.2. ? ??? ?μ????? ?????????????? ?????????? 2.2.2 – 2.2.2.2. ?? ?????????? ?? ?????????????? ?????????????? ?????? ?????? ?????? ?????????????-????????????? ?????μ????? ?? ?μ????????????? ??? ?? ?????????????????? ?????????? ?????? ??? ?????????μ????? ?????????????? ?????μ?????.

????????? ??? ?????????????μ? ?????????? ?????? ?????μ????? ?? ?????????????? ?????? ?????????? ?????????????????? ??? ??????/????? ? μ????? ?????????????? ?????????? 2.2.2. – 2.2.22. ??? ?? ?μ????????????? ?? ???, ?????, 2.2.2 ??? ?????????????? ??? ?????? ?????????? ??? ?? ?????????????????? ?????μ?????????, ??? ?????????????????? ?????????? 2.2.2.



? ?????? ?/???? ?????????????? ??????????? & ?????????????? ?????????? ?????????? ??????????

[?????????? - ??????](#)

????? 22/5/2009

?????. ????. ?33/245

---

Source URL:<https://taxexperts.gr/???/?????????-????????????/?????????-?????-39-22052009>