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?????: ?????????????? ??? ?? ??????. 160/3.1.2006 (??/?/6) ?????? ?????????? ??? ?????????? ??????????????,
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????????? ?????????????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????????????? ?????? ???
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????????? ?????????? ??? ?? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? 59 ???
?.3386/05», ??? ?????????????? ??? ?? ??? 1356/27.1.2009 (??/?/114) ?????? ?????????? ??? ??????????

??.?. ?????. 15055/546 - 10/8/2011 - ??????????? ??' ??' ???.
160/3.1.2006 (???. ??/6)...

????: ??????????? ??' ?????. 160/3.1.2006 (??/6) ?????? ??????? ??
???????, ????????, ????, ????????, ???, ????????, ???, ????????, ???, ????????, ???
???????, ???, «???????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???
???????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???
??, ??, ????????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???, ??, ??
??, ????????, ???, ????????, ???, ????????, ???, ????????, ???, ??, ????????, ???
???????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???, 59 ???, ?.3386/05»,
????, ????????, ??, ??? 1356/27.1.2009 (??/114) ?????? ???????, ???
???????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???, ????????, ???
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???. ??????????

? . ??? ?????? 90 ??? ?????? ?????????????? ??? ???? ?????????? ??? ???? ?????????????? ?????? ??? ?????????? ??? ?????? ??? ???? ?????? ?????? ??? ??. 63/2005 «????????????? ??? ?????????? ??? ???? ?????????? ??? ???? ?????????? ??? ???? ?????????? ??? ???? ??????» (?? 98).

? . ????.?? 63/2011 (??? ??/145) «?????????? ?????????????? ??? ??????????????, ??????????, ?????????????? ?????????? ??? ??????????????»,

???. ????. ???. 65/2011 (???. ?/147) «?????????? ???. ?????????????? ??????????????, ??????????????? ???. ???????????????
?????????????? ???. ??????????: ?) ??????????? ???. ?) ??????????? ?????????????? ???. ??????????? ???. ???????????
??????????????, ??????????? ???. ??????????? ?????????????, ???????????????, ??????????????? ???. ??????????? ???.
??????????, ??????? ???. ??????? ???. ??????? ???. ???????, ???????????????, ??????????????? ???. ??????????? ???.
??????????, ??????? ???. ??????? ???. ??????? ???????????, ??????????? ???. ??????????? ???. ??????????? ???.
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????????????? ??? ?????????? ??? ?????????? ??????????, ??? ?????????????? ?? ??? 1356/27.1.2009 (??/
?/114) ????? ?????? ??? ?????????? ??????????, ?????????? ??? ?????????? ??? ?????????? ??? ??????????
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1. ?. ?? ??????????? ??????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (1) ?????? ???
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?? ?????????? ?????????? ??' ?????? ??? ??????) ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????, ??????? ?? ?????????? ?????? ?????? ?????? ?? 120 ??????. ? ?????? ?????? ?????? ?????? ?????? ??????
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? . ? ? ?????????????? ??????? ???? ???? ???? ?????????????? ???? ???, ??? ???? ???? ?????????????? ???? ????
(???????????, ??? ?????? ?????????????? ??? ???? ??? ??????????????) ??? ???? ?????????????? ?? ???? ???? ???? ????
????????, ??? ?????? ?? ??? ?????????? ??? ?????? 7 ??? ??.3232/2004, ??? ???? ?, ?????????????? ??? ??????????????
?? ??? ? ?????????????? ??? ??????????, ??? ?????? ?? ??? ?????????? ??????? ?????????? ??????????, ? ?????????? ??? (6) ???
??? ????. ?? ??????? ?????? ??? ?? ?????????????? ?????????????? ??? ?????????????? ??????????????, ?? ??????????????
????????? ?????????????? ??????????????, ?? ?????????? ??? ?????????????? ?????? ??? ??? ?????????? ??? ?????? ???? ????
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??, ??, ???????????, ???????, ?????? ??, ??, ?????? ???????, ???????, ???????, ??, ??, ?????? ???????????
??????????, ???????????????, ???, ???????????, ???, ?.?.?, ?, ???? ???????, ???????, ???????????, ???????????, ?? 250
??????, ???????, ???, ???, ??, ???????, ???????, ???, ???????, ???????, ???, ???????, ???????, ???, ???????, ???, ???, ???
??????????????, ???????, ???, ???????, ???????????, ???????, ???, ???????, ???????, ???, ???????, ???????, ???????????
??????????.

2. ??????? ??? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ??? ???, ??? ???? ??? ?????? ?????????? ???
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????????????? ???/?? ??? ?????????? ??????????, ??? ?? ??? ?????????? ??? ??? ?????????????? ??? ??? . ??? ??? ??? ??????????
??? ??????? ?????????? ?? ??? ?????????? ? ?????? «????????? ??? ??? ???? ?????????????? ??? ??? ??????????».
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3. ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????, ?? ?????????? ?????????? ?????????? ?????????? 3 ???
?????? 15 ??? ?. 3386/05, ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ??????, ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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?) ????? ??????? (? ???? ?? ?????????????? ?????????? ?? ?????????? ?????????? ?? ? ???? ?? ?????????? ?????????? ??
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?? ????, ??? ?????? ??????, ??? ?????? ??????, ?????? ?????????? ??? ?????? ??????????, ??????????, ??? ?????? ???

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????????????? ??? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ?????? (300 ?????? ?????????? ???
????? ??? 600 ?????? ??????? ?? ??????). ?????? ??? ??? ?????????? ??? ?????? ?????????? ??? ??????????????
????????? ?????? ??? ?????? ??? ??????????, ?????? ?? ?????? ?? ?????? ?????????????? ?????????? 50 ??????
????????? ?? ??? ? 100 ?????????? ??? ?? ?????? ??? ?????? ?????????? ?????? ??? ??? ?????? ??????
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5. ????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 17, 20, 21, 22 ??? 23
??? ?. 3386/2005, ?????????????? ?????? ?????????? ?????????????? ?????? ??? ??? ?????? ?????????????????? ???
????????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??? ?????? ?????????? ???
??? ?????? ?????? ????. ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? 18 ??? 19 ??? ??????
?????, ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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6. ?????? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?. 131/2006.

1. ?? ??? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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2. ?? ??? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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?????. ? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
??? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?, ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 14 ??? ?. 3386/2005.

3. ??? ?? ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 5 ?? 24 ?
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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4. ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?,
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Source

URL:<https://taxexperts.gr/??/???????-??????????/??-????-15055546-1082011-?????????-??-??'-??-160312006-??-?6>