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1. ??????? ?? ??? ?????????? ?? ?????????? ?????? ?? ?????????? 1 ??? ?????? 12 ??? .2238/1994, ???
????????????? ?? ??? ?????????? 1 ??? ?????? 6 ??? .3522/2006 (??? ?' 276), ?????????????? ?????? ??????????????
10% ??? ?????? ?????? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ???, ?????? ???
??? ?????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????????? ??? ?????????? ?? ?????????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??????, ?????? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??????, ??? ??? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ?????? ???.

2. ???????????, ?? ??? ??????????? ??' ??????????? ??' ??????????? 3 ??? ?????? 12 ??? ?.2238/1994, ???
????????????? ?? ??? ?????????? 2 ??? ?????? 6 ??? ?.3522/2006 (??? ?' 276) ????????, ??? ?? ?????????? ??????????
??? ??????? ? ?????? ?????????????? ??? ?????? ??? ?????? ?????? «?????? ??????» ?? ??? ?? ??????????
?' ??? ?????????? 2 ??? ?????? 4 ??? ?.3312/2005 (?????????? ??' ?????????? 2003/48/?) ??????? ??' ?? ??????????
??? ??? ?? ?????????? ??? ?????????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????? ??????) ?????????? ??? ?? ?????????? ??? ?????????? ?????? ?????????? ?????? ?????? 1 ???
????? 12 ??? ?????????? ??? ?? ?????????? ?????? ?????????? ?????? ?????? ??' ?????????? ?????? ??? ??
????? ? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? . ? ?????? ?????????? ??? ??' ??
????????? ??' ?????????? ?????? ??? ?????????? ?????? ?????? ?????? ??? ??' ??' ?????? ??? ??????????
????? ?????? ??? ?????????????? , ? ?????????? ??? ?????????? . ??? ??' ??' ?????? ??? ?????????????? ???
????? ?????? ??' ?????????? ??? ?????????? 2 ??? ?????? 60 ??? ?.?. (????? 15?????? ??' ??' ?????????? ???
????????? ??? ??' ??').
??' ??' ?????????? ??? ?????? ?????????? , ??' ??' ?????? ?????????? ?????????? ?????? ?????? ???
????????? ??? ??' ??' ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ??' ??' ?????????? ???
????? 26 ??? ?.2238/1994. ?????????? , ??' ??' ?????? ?????????? ?????? ?????? ?????? ?????? , ??
????????????? ?????????? ?????????? ??? ??' ??' ?????? ?????????? ??? ?????? ?????? ?????? , ??'

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

3. ????? ?? ??????????? ?????????? ?????????? ???????????, ????, ???, ???????????, ???, ???????????, ???, ??, ???, ???, ???
?????????? ? ?????? ?????????? ???????????, ?????? ??? ?????????? ???, ???, ?????????? ?????????? ?????? ?????? ???
????? ?????????? ???, ???, ???????, ???, ???, ?????? ?????? ?????? ?????? (capital gain) ???
????????? ???, ???????????, ???, ???????????, ???, ???????????, ???, ?????? ??????. ? ?????? ???, ?????????? ?????? ??????????
??, ???, ???????, ??????????, ???????, ???, ???????????, ???, ???, ?????? ?????????? ?????????? ?????????? ??????????
?????????, ??, ???, ?????? ???, ???, ???????????, ???, ???????????, ???, ?????? ?????????? ???' ?????? ????? ??
????????? ???, ???????????, ??????????. ???????, ?????????? ?????????? ?????????? ???????, ???, ???, ??, ???
??, ?????????? ???, ?????????? ???, ???????????, ???, ???????????, ??, ???????????, 10% ???, ???, ???, ???, ??????????
????? ???, ?????????? ???, ?????????? ???, ???, ???????????, ???, ???, ???, ???, ?????????? ?????, ???, ??????????
?????????? ??, ??, ?????? ?????????? ???, ?????? ???, ???????????, ???, ?????????? ?????, ???, ??????????.

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

2. ???????????, ?? ??? ??????????? ????. ?' ??? ?????9 ??? ??????? ??? ????? ??????? ??? ?????, ?? ??????
????????????? ?? ?? ????? 29 ??? ?.2592/1998, ????????, ??? ??????????? ??? ????? ??????? ?????????? ?? ??????
??? ??????????? ??? ??????????? ??????? ??? ??????? ??? 1 ?????????? 1997 ??? ????? ?? ??????? ??????? ???
??????????.

3. ??????, ?? ??? ??????????? ???.1 ??? ?????? 31 ??? ?.2682/1999 ????????, ??? ? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ?? ?????????? ?? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ??????.

4. ???????, ?? ??? ?????????? ???.8 ??? ?????? 26 ??? ?.2789/2000 ????????, ???. ?????????? ?????????? ???.
????????? ? ?????????? ???. ?????????? ???. ?????? ?????? ???. ?????? ?????????? ???. ?????????? ???.
???. ?????? ???. ?????? ??????.
? ????. ????. ?????? ??????????, ???. ????. ???. ?????? ??????. ???. ?????? 31 ????. ????. ?????? ???.
????? ???. ?????? ???. ?????? 11.02.2000 ????. ????.

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