

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

????; ?????????????????? ??? ??????? 71 ??? ?.?, 7/09, ????? ?????????????????? ??? ??????? ?? ??? ??. 4/2011.

?????????? ???. 05 - 2011 - ??????????? ???. ???. ???. 7/09, ????. ?????????????? ???. ???. ???. 4/2011

????: ??????????????? ?? ?????? 71 ??? ?.?. 7/09, ????? ??????????????? ??
?????? ?? ??? ?.?. 4/2011.

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?? ?????????? ?: ??????????? ??????? 4/2011 ??? ? ? ?????? ????. ??1484/01?09?2011 ???????? (???
2076/19?09?2011) ??????????????? ?? ???????? :
«????? ?: ??????????? ??????? 4/2011
????? 1
????? ? ??????? ?????? ??? ?????????? 1.2 ??? ?????????? ? ?? ?????????? 1 ??? ?????? 71 ??? ?. 7/2009,
?????????? ?????? ???:
«????? ? ??????? ?????????, ? ?????? ??????? ?????????? ???:
?) ?????????? ??? ?????????? ?????????? ?????????? ???:
????? ??? ??? ?????????? ?????????? ???: 648/2004? (L 104), ? ??????? «?????????
????? ?????? ??? ?????????? », ?????? ??? ??? ?????????? ?????????? ?????? ??? ??? ??????????
????? ?????? «????????? ?????? ?????????? ?????? ??? ?????????? », ?? ?????? ??????
????? ? ?????? ? ?????? ?????????? ?????? ??????????
?) ?????????? ??? ?????? (????? ??? ??????), ?????????? ?????????? ?????????? ?????????? ??? ??????????, ??
????? ?????? ?????????? ??? ??????.
?) ?????????? ??? ?????? (????? ??? ??????, ?????? ????, ?????????????? . ??????????????) ?? ??????
????? ?????? (kg).

????? 2

?? ??????? 4 ??? ?????? 71 ??? ?. 7/2009, ?????????? ?????????? 6 ?? ????:
«6. ??? ?????? ?????? ??? ??????? ?? ?????????? ?????????? ?????????? ?????????? ?? ??????????????, ??
????????? ????, ??? ?????????? ??? ?????? ?????????? ???, ??? ??? ?????????? ?????????? ???
????????? ????, ??? ?????????? ???».

????? 3

?? ??????? 5, 6 ??? 7 ??? ?????? 71 ??? ?. 7/2009 ??? ?????????? ?? ??? ?. 13/2009, ?????????? ???
????? ?? ??????? 4 ??? ??????? ?????? 71 ?????????? ??? ??????? 5 ?? ????????:
«????? 5»
«????????? ??????»
1. ??? ?????? ?????? ??? ??????? ???????, ?????????? ?? ?????????? ?????? (????? ?????? ?????????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? (Barcode).
2. ??? ?????? ?????? ??? ??????? ?????, ?????????? ?? «????????? ??????» ??? ?????????? ??????????
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? «?????» ??? ?????? ???????,
?) ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ???
?) ?????? ?????????? ??? «?????» ??? ?????? ???????,
?) ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? «?????» ??? ?????? ?????? ??? ?????? ???,
?) ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?) ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????? (loyalty card).
?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
3. ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???

????????? ??????????, ?????????????????????? ??? ?? ?????????????? ????? ??????????????
4. ??? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????????????
?????????, ??? ? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ?????????? ?? ?????????? ??? ??????????
????? ?????? ?? ?????????????? ?? ??????????, ?????????? ??? ?????????? ?????????? ?? ?????????? ?? ?????? ??? ????
????? ??? ?????????? ??? ?? ?????????? ?? ?????????? ?????? ?????? (bold).
5. ?????? ??? ??? ?????????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?? ??????
??? ?????? ?????????? ??? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????????? ??? ??????????
6. ?????? ?????????? ??? ?? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????????? ???
????? ?? ?????????? ??? ?????? ??? ?????????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????
??? ?????????? ?? ?????? ?????????? ??? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ??????
????????? ??? ?????????? ?????? ????. ?? ?????????? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ???
????????? ?? ?????????? ?????? ?????? ?????? ??????????.

7. ?????????? ??? ? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ????.
8. ?????????? ? ?????????? ?????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ?????????? ?????? ??? ?????????? ?????? ?????? ?????? (2) ?????? ???
????????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.
9. ??? ?????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? (2) ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????????».

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

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????? ??????

Source

URL:<https://taxexperts.gr/??/??????????-?????/?????????-?????-??-05-2011-?????????-??-??-?????-71-??-??-709-??>