

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

????: ?????????? ?????????? 10.000 ?????? ?????????? ?? ?????????? ?????? ??? ?????????? ???????  
?? ?????????????? ?????????? ?????????? ?????????? ??????????????, ????? 2011

**?.?.?. ?????. 14354/522 - 15/9/2011 - ?????????? ?????????? 10.000**  
?????? ???? ?????? ?? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???????  
?? ?????????????? ?????? ?????????? ?????? ?????????? ?????? ??????????, ????? 201

????: ?????????? ?????????? 10.000 ?????? ?????????? ?? ?????????? ?????? ?????????????? ???????  
?? ?????????? ?????? ?????????? ?? ?????????? ?????????? ?????????? ?????????? ??????????  
?????????????, ????? 2011

?? ?????? ?????? - ?????????? ??? ?????????? ????????????

?????? ????:

1. ??? ?????? ?????????? ?????????? ??? ?????????? ??? ??????????, ??? ?????? ?? ?? ?????? ??? ???.  
63/2005 (?? ?' 98).
2. ??? ?????? ??? ?. 368/1989 « ?????????? ??? ?????????? ?????? » (?? ?' 163).
3. ??? ?????? ??? ?. 2956/2001 « ?????????? ??? ?. ????. ???. ??? ?????? ?????? » (?? ?' 258).
4. ??? ?????? ??? ?. 1262/1982 « ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
7 ??? ?. 1836/1989 (?? ?' 79) ??? ?? ????? 6 ??? ?. 2434/1996 (?? ?' 188).
5. ??? ?????? ??? ?. 3833/2010 « ?????????? ??? ?????? ?????????? - ?????????? ??? ???.  
????????? ??? ?????????? ?????? » (?? ?' 40).
6. ?? ?. 63/2011 « ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ???.  
(?? ?' 145).
7. ?? ?. 66/2011 « ?????????? ??????????, ?????????? ??? ?????????? ??? ?????? » (?? ?' 148).
8. ??? ??'. ????. 350/8.7.2011 (?? ?' 1603) ?????? ??? ?????????? « ?????????? ?????????? ???  
????????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ».
9. ??? ??'. ?? 2727/26.7.2011 ?????? ??? ?. ?? ?. ???. (?????. ?????. 36/26.7.2011 ??? ???.  
?? ?' ????. ? 130367/28.7.2011 ?????? ???).
10. ?? ?????? ??? ??? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ?????????? ??? ?????????? ???  
????????? ??? ?????? ??? ?????? 2493 ?????? ?????? 19.000.000,00 € ? ?????? ?? ?????? ??? ?????????? ??? ?????????? ????.  
???.??./???.??.-???.??..
11. ??? ??'. ????. 131656/3.8.2011 ?????? ??? ?????? ?????????? ?????? ??? ?.???. ?? ?? ?????? ???.

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

?????????????:

??? ?????????? ?????????????? ?? ?????? ?? ?????? ?? ????:

## **????? 1: ?????????????? ?????????????? - ?????? ??? ??????????????**

????? ??? ?????????? ?????? 10.000 ?????? ?????????? ?? ?????????? ?????????????? ??? ?????????? ?????????????? ???  
????????? ?? ??? ?????????? ?????? ??? ?? ?????????? ?????? ??? ?????????? ??? 40% ??? ??????????  
??? ?????????? ??? ?????????? (?????????? ?????????? ??????????) ??? ?????????? ?????????? ?????? (12) ????.

## **????? 2: ??????? ?????? - ??????????????**

1. ?) ?? ?????? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? .?.?.?. ??? ?????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???  
??? .?.?.?/.?.?.?-?.?.?.

? ?????? ?????? ?? ?????? ?????? ??? ?????? ??? 19.000.000 ??? ??? ?????????? ?? ?????? ??? ?????? ???  
2011: 3.000.000 ???  
2012: 16.000.000 ???.

) ?????? ??? ?? ?????????? ???????, ? ?????? ??? ?????? ?? ?????????? ?? ??? ?????? ???????, ?????? ?????? ?????????? ???  
????????? ?????? (?????? ?????????????? ???????, ???.), ?????? ?? ?????????? ?? ?????????? ???  
????????? ??? ?????????????? ??? .?.?.?. ?????? 2011 (?? 4419).

2. ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????????  
(??) ??????. 1998/2006 ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? (de minimis). ? ?????????? ??? ?? ???  
??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ??? de minimis  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? 200.000 ??? ??  
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??????.

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

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

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

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

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

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

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

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

???????????? ????? ?????????????? ?????????????? ??? ?????????????? ?????????????? ?????????? ?? ??? ?????????? (??) ??????. 139/2004 ??? ?????????? ??? ??? ?????? ??? ?????????????? ?????? ??????????????.

### ????? 3: ????? ???? ?.?.?.?- ?????????? ??? ??????

?????? ?:

?) ?? ?. 2956/2001 (?? ' 258), ?????? ??? ?????? ??? ?.?.?.? ?????? ? ??????, ?????????????? ??? ?????? ??? ??????

?) ?? ????? 29 ??? ?. 1262/1982 ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

?) ??????? ?? ?? ???. 3 ??? ?????? 18 ??? ?. 3833/2010 (?? 40/?/15.3.2010) ? ?.?.?.? ?????? ?? ??????? ?????? ??? ?? ?????? ??? ?????? ??? (100%) ??? ?????????????? ?????????? (????????? ??? ??????????????) ??? ?? ?????????? ?????? ?? ?????????????? ??? ?????? ?????????????? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ??????.

### ????? 4: ??????????, ?????????? ??? ?????????????? ?????????????? ??????????????.

1. ?????????? ??? ?????????? ?????: «????? ?????????? ?????? ??????»:

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

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

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

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

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

? ? ?????? ?????????? ?? ?????? ??:

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

?) ?????????? ??? ?????? ?????? ??? ?????? ?????????????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ??? ?????? (12) ?????? ???

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

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

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

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

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

??????-???. ??????? ???. ??????? ??????????? ???. ???????????.

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

?????????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???.  
(?????????? - ???. SPA - ???. ???.), ??????? ???. ??????????? ???. ??????????? ???. ??????????? ???.  
??????????, ???. ???. ??????????? ???. ???????????.

???. ??????????? ???. ???????????:

• ????. ??????????? ???. ???. ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???.  
?????????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???.  
?????????? ???. ??????????? (????? ???. ??????????? ???. ??????) ??????????????? ???. ??????????? ???.  
?????????? ???.

• ????. ??????????? ???. ???. ??????????? ???. ???. ??????????? ???. ??????????? ???. ???. ???. ???.  
?????????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???.

• ????. ??????????? ???. ???. ??????????? ???. ??????????? - ???. ???. ???. 22? ???. ?????? (?????? ???.  
??????) ???. ???. ???. 6? ???. (????? ???.).

• ????. ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???. ???. ???????????.

• ????. ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???. ???. 2643/1998.

• ????. ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???. ???. ???.-???.??..

???. ??????????? ???. ???. ???????????:

• ??????? ???. ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???. ???.  
?????????? ???. ???. ???????????.

• ???. O.E., ??., ??., ???. ???. ???. ???. ??????????? ???. ??????????? ???. O.E. ???. ??., ???. ???. ???. ???. ??.,  
???. ???. ???. ???. ???. ???. ???.

• ??????????? ???. ???. ??????????? ???. ??????????? ???. ??????????? ???. ??????????? ???.

• ??????. ??????????? ???. ???. ??????????? ???. ??????????? ???. ???. ???. ???. ??????????? ???.  
1998/2006 (??) ???. ??????????? ???. ???. ??????????? ???. ??????????? ???.

• ??????????? ???. ???. ???????????.

i. ???. ??????????? ???. (M.M.E.) ???. ???. ???. ???. ???. ???. ???. ???. ???. ???. ???. ???. ???. ???. ???.  
???:

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

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

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

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

ii. ??? ?????? ?????????? ?????????? ?????????????? ????? ?????? ?????????? ???????????:

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

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

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

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

2. ?????????? ??? ???????????:

) ?????????????? ???, ?? ?????? ??? ?????? ??? ?????????? ?????? ??? ??????? ??? ?????? ??? ??????????  
????????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
????? (12) ????

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

??????????:

??? ?????????? ??? ?????????? ??? ?????? ???:

• ?? ?????????? ?????????? ?.?. ?? .?.?.?. ?? ???? ?????????? ?????????? ??? ?????????? ??? ?????????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ???.

## ????? 5: ?????????? ????????

1. ??? ?????? ?????? ?????????? ?????????? ?????????????? ?? ?????????? ?????????????? ??????????????  
????????? ?? ?????????? ?????????? ?????????? ?????? ?????? ??????, ?????????? ?????? ?????? ??????  
????????? ?? ?????? ?????? ?????????? ?????? ?????? ?????? (www.oaed.gr) ??? ??? ??????????  
????? ??? ?????????? ?????? ?????? ?????? (http://ait.oaed.gr/) ??? ??? ????2, ??? ?????? ?????? ???  
????????? ?? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????????? ?????? ??? ?????? ??? ?????? ??? 2 ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????.

????????? ?? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ???:

i) ?????? ?? ??? ?????????? ?????? ?????? (de minimis) ?????? ?? ?? ?????? ??? ?????? ?????? ???  
????????? ??? ??? ..??.,

ii) ??? ??? ????? ???????????????, ??? ?????????? ??? ?????????? ?????????? ??? ??? . 1 ??? ?????? 4 ??? ????????,  
iii) ??? ??? ?????????? ??? ?????? ??? ?????????????? ?????????? ?????????? ?????????? ??? ???.  
iv) ??? ?????????? ??? ??? ?? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??? ???. i. ??? ?????? ?????????? ??? ???. ii. ???  
????????? ?? ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???. ??? ???.  
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???.  
v) ??? ?????? ?????????? ??? ?????????? ??? E.O.T.  
???? ?????? ?????? ? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????????, ??? ???.  
???? ?????? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? (5) ?????????? ???  
????????? ??? ?????? (??? ? ??? 2) ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (de minimis), ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? 200.000 €.  
? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 2.2 ??? ?????? (de minimis), ? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????? ??? ?????? ??? 200.000 € (de minimis).  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?. 304/2009 ??? ?????? ??? «????????? ?????????? ?????? ??? ?????? ??? ?????? ???  
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????» (2009/C83/01), ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??? ?????? ??? ?????? ??? ?????? (de minimis) ?????. 1988/2006 ??? ??? ?????? 1.1.2008 ??? 31.12.2011,  
??? ??? ??? ??? ?????? ??? ??? 500.000 ????.  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? -?????- ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?. 304/2009, ?? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
(de minimis), ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? 500.000 €.



• ??? ?????? ?????????? ??? ?????????????????? ??? ??????,  
• ?? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ? ???????????, ?? ?????? ??? ?????? ?????????? ???  
????????? ??? ?????? ?????????? ??? ?????????? ?????????? (?)?.),  
• ?? ?????? ??? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ?? ?? ?????????? ????????,  
????????? ??? ?????????? ??? ?.?.,,  
• ?? ?????? ??? ??????????, ?? ?? ?????? ?????????? ? ?????????? ?????????? ?????????? ???.?./?.?.?.-?.?.?.,  
????????? ?? ?? ??????????,  
• ?????? ??? ?????????? ??? ?????? ?? ?? ?????? ?????????? ? ?????????? ?????????? ??? ?????????? ???  
????????? ?????? ??? ?? ?????? ?????? ?????? ?????? ? ?????????? ?????? ??? ?? ?????? ?? ?????? ???  
????????? ?????? ??? ?????? ?????? ??? ?????????? (?)????????? ?????? ?????????? ?????????? ???  
????????? ?????? ???.).

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

iii. ?????????? ?????? ??? ?????????? ?????? ??? ?? -?????- ?????????? ?????? ??? ?? ?????? ???  
????????? ?????? ??? ?????????? ?????? ??? ?? ?????????? ??? ?????? ???).

iv. ?????????? ?????????? ??? ?????? ?????? ?????????? ??? ?? ?.?.?..

? ?????? ?????? ?????????? ??? ?????????? ?????????? ???, ??? ?????? ??????. ?????? ?? ?? ?' ?????.  
?????/2/10067/2007 ??? ?????/?. 1.1/2407/26.1.2009 ?????? ?????????? ?????????? ?? ??????  
????????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ???).

vi. ?????????? ?? ?? ?????? ??? ?????????? ??? ?????? ?????????? ???.

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

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

### 3. ?????????? ??????

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

????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????????? ???  
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (?)??, ??? 2) ?? ?????? ???  
????????? ??? ?????? ???).

?' ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (2) ?????? ???.

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

? ?.?.?.? ?????? ??? ?????????? ??? ?????? ??? ?' ?????. 2/34255/0022/6.6.2001 ??? ?????? ???  
????????????? ??? ??????, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ???).

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

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

?? ?????????? ?????????? ??????????:

- ?? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???, ??? ?????? ??? ?????? ???.
- ?? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 10  
????? ??? ??? ?????? ??? ?????? ???.
- ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???:  
- ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.  
- ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.
- ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.
- ?? ?????????? ??? ?????? ???, ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.
- ? ?????? ??? ?????? ??? ?????? ??? ???.

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

?? ?????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????. 2/34255/0022/6.6.2001 ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????. 2854/1.7.2008 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

#### 4. ?????? ??? ??????????

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

#### ????? 8: ?????? ?????????? ?????? - ??????????

?? ?????????? (12)  
?????.

?? ?????? (??) ??????. 1998/2006 ???  
????? ?????? ?????? ?????? ?????? ?????? ?????? (de minimis) ??? ?????? ??? 200.000 ???.

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

?? ??????? (60) ??????? ??? ?? ??????????? ?? ?????????????? ?????????????? ??? ??????? ???????, ?? ??????? ???

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

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

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

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

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

?? ?????????? ??? ?? ??????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? (60) ?????? ?? ??????? ??

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

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

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

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

????????? ??? (?? ?????????? ??? ??????) ??? ??? ?????? ?????????? ??? ??????) ?? ??????? ??? ? ?????? ??? ?????? ???

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

?????????.

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

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

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

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

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

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

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

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

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

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

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

## ????? 9: ?????????? ??????????????

????? ?????? ? ?????????? ??? ?????? ?????????? ??? ?????? ?????? (30) ?? ??? ?????? ?? ?????????? ??? ?????????? ???

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

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

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

??? ?????? (60) ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???

????? (30) ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

## ????? 10: ?????? ??????????????

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

????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 4 ??? 5 ???

????? 18 ??? ?. 3833/2010 (?? 40/?'15.3.2010), ??? ?????? ??? ?????? ??? ?????? ???.



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

?? ?????????? ?? ?????????????? ??? ?????? ?????????? ?????? ?? ?????? (30) ?????? ??? ??? ?????????????? ??? ?????????????? ??????.

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

## ????? 14: ??????? ??????????

1. ?? ??????? ?????????? ??? ?????????? ?? ??????? ??? ??????? ??? ?????????? ??? ?????????????? ?????????????? ?? ??????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????.

2. ?? ?????????? ??????? ??? ?????? ??? ??????? ??????????????, ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????????????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????.

3. ?? ?.?. ??? ?????????? ??? ?????? ??? ??????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????.

4. ?????????? ?????????????? ??? ?????????? ??? ??????????????, ?????????????? ?? ?????????? ??? ?????? ?? .?. ??? ?.?. ??? ??.  
??????, 15 ?????????? 2011  
?? ???????

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

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

---

### Source

URL:<https://taxexperts.gr/???/????????-????????????/???-????-14354522-1592011-????????-????????-10000-?????-?????-??>