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????????? ??????: ????, ????, ?? ????????, ?????????? ?????????? ????, ????????, ????????, ????, ??????
????????????? ????, ????, ????, ?????????? ????, ?. 3907/2011 (?? 7 ?/26-1-2011), ?? ?, ????, ?????? ??????????????
?? ????????, ?????????? ????, ?. 3386/2005 ????, ?????????? ?????? ?????? ?????? ????, ?????????? ????, ?????????? ????, ?????? ???
?????????? ??????? ?? ?? ??????? ?? ?????? ????, ??????? ?? ?????? ?????? ?????????? ?? ?? ??????? ?? ?????? ?? ?? ??
???? ??????????, ?????????? ??, ????????, ????, ????, ????, ?????????? ??, ?????????? ????, ?????????? ????, ?????????? ??
?????????? ????, ????, ?????????? ????, ?????????? ????, ?????????? ????, 150 ?? 300 ????, ?????????? ????, ?????????? ??
?????? ?? ???????, ????, ?????????? ????, ????, ????, ?????? ????, ????, ????, ?????????? ????, ?????????????? ????, ?????? ???
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????????????? ?.?.?. 300 - ????. ?????, ?? ??????? ??????????
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????????? ??????.: ????, ?? ????????, ?? ?????????? ?????????? ???. ?????????? ???.
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(???. 7 ?/26-1-2011), ?? ?. ?????? ?????? ?????????????? ???. ???. ?????????? ?????????? ???.
. 3386/2005 ???. ?????????? ?????? ?????? ?????? ???. ?????????? ???. ???. ?????????? ???.
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???. ???. ?????????? ???. ???. ?????? ???. ???. ?????? ???. ?????????? ???. ???. ???. ?????? ???.
???. ???. ?????? ???. ???. 150 ???. 300 ???. ?????, ?????? ???. ???. ?????? ???. ???. ?????? ???.
???. ???. ?????? ???. ???. ?????? ???. ???. ?????? ???. ???. ???. ?????? ???. ???. ?????? ???.
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I. ??????????? ??????????, ?????????? ??? ?????????????? ??????????????, ?????? ?????????? ?????????? ???
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????????? ??? ??????, ?? ? ? ? ?????? ?????????? 12801/13-5-2011 ?????? ???, ?????????? ??? ???? ??
????????? ?????? ?????? ?????????? ??????????, ?? ?????? ??? ?????? ??? ???? :

« ?????: ?????????? ??? ?????????? ??? ?????? 44 ??? ?. 3386/2005, ????? ?????????????????? ??? ??? ??? ?????????? ??? ?????? 42 ??? ?. 3907/2011.

??? ??????????? ??? ??? ??? /7/26-1-2011 ?????????????? ? . 3907/2011 « ?????? ?????????? ?????? ??? ?????????? ?????????? ??????, ?????????? ?????????, ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 2008/115/?? «?????? ?? ??? ?????? ??????? ??? ?????? ??? ?????????? ??? ?????? - ???? ??? ??? ?????????? ??? ?????????? ?????????? ?????????? ?????? ?????? » ??? ?????? ?????????? » (EE L 348/24.12.2008).

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

????????? ????????????????, ?????? ????, ?????????? ?? ?????????? ??? ?????????? 2 ??? ?????? 44 ??? ?. 3386/2005, ???? ??????, ?????????? ?? ??? ?????????, ? ?????????? ?????? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ?????????? ?????????? ?????? ??? ?????? ??? ?????????? (300) ????, ??? ?????? ?????? (150) ????, ??? ?????? ?????? ??? ?????? ??? ?????????? ?? ?? ?????????? ?????? ??????.

???? ?????????? ??? ??????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2 ??? ?????? 44, ??? ?????? ?????? 26.01.2011, ?????????? 3907/2011, ?? ?????? ?????? (150) ????.

? ?????????? ?????? 43 ??? ?????? ???? «????????? ?????? ????. 3386/2005, ???? ??????, ?????????? ?????? 1 ??? ?????? ??????, ??? ?????????? ?????? ??? ?????? 42 ??? ?????? ??????, ?????? ?????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? 1 ??? ?????? 44 ??? ?. 3386/2005, ????.

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

?) ??? ?? ??????? ????????, ??? ?? ????????, ??? ?????????? ????. 1 ??? ?????? 44 ??? ?. 3386/2005, ????.

?) ???, ?? ??????? ?????? ????????, ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (300) ????, ?????????? (150) ????, ?????????? 1 ??? ?????? 89 ????.

II. ??? ?????? ?????? ?????? ?????? , ??? ?????? ????. 3907/2011, ?? ?????????? ????. 44 ??? ?. 3386/2005, ????:

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1. ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
2. ?? ?????? 1 ??? ?????? 89 ????.

?? ?????? 42 ??? ?. 3907/2011 (?? 7 /26-1-2011) «????????? ?????? - ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? » ?????? :

«????? 42

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1. ?? ?????? 44 ??? ?. 3386/2005 ?????????? ????:

«????? 44

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

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?. ?????????? ??? ?????? ?????????? ??????
. ?. ?????????? ?????????????? ?? ???????????, ??? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ?, ?.
????????? ??? ?????????? ??? ?????? ?. ???????, ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
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2. ?. ?????????? ??????????, ?????????? ??? ?????????? ?????????? ?????? ???' ?????????? ?? ?????????? ???
??? ?????? ?????????? ??? ?????????? 1 ??? ?????? 89 ?????? ?????????? ?????????? ??? (1) ?????? ?? ??????????
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 (?) ?????? ??? 300 ????. »

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??????, ??????????? ?? ??????? ?? ??? ?????????? ?? ??? ?????????? 1 ??? ????? ??????, ??? ??????????????? ?? ???
????????? ?? ??? ?????? 42 ??? ??????? ?? ???, ?????? ?????????? ?? ??? ?????????? ???????????.

????? 47
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? ?????? ???? ?????????? ?????? ??????? ??? ?? ?????????? ?????? ??? ?????? ?????????? ??? ??????????????, ?????? ??? ?????? ???
?????? ?????????? ??? ?????????? ?????? ?????? ??????.....».

III. ??? ??? ?????????? ??? ??? ????? ?????????? ??? ?????????? ?? ??????????:

????? ????? ?????????????? ? ??????? ??????????, ? ?????????????? ?????????? ??? ?????? 43 ??? ?. 3907/2011, ?????????? ??
????????????? ??????? ?????? ??? ?????????????? ?????? ??? ?????????? ?????????? ?? ?????? ?????? ?????? ??? ?????????? ??
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????????, ??? ??? ?????????? ?????????? ??????????, ?? ?????????? ?????????? ?? ?????????? ?????????? ?? ????.
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??? (???. ??? 5755/1996, 1098/88, 2868/1987, 790/1986, 2984/83, 3146/82, 1125/81, ??????. ????. ?????? 4/1998
??? «?????» ??? ?????).

?????????, ??? ?????????? ??????????, ?? ?????????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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?????? ?????, ?? ?? ????????, ?? ?? ??????, ???, ?? ????????, ??? ?????????????? ?? ???? ??
???????, ?????????????? ?.?. ??? ?? ??????? ?????? ?? ?? ?????????? ??????, ??? ?? ?????? ??????????
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??? ?????????? (?? ?????? ??? ??? ?????? ?????????? ??? ?????????? ?????? ?????? ?' ?????? 167/2010).

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

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???, ?? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????, ? ??????? ??? ???????
????????? ??? ?? ??????? ??????? ??? ?????????? ??? ??????. ??? ??? ?????????? ???, ??????? ?? ???????
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??????????, ??? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ???, ? ??????????
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IV. ??? ???? ?????????????????? ??????????, ?? ??? ???? ?????????????? ?????????? ??? ???? ?????????????? ?????????? ???:

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Source

URL:<https://taxexperts.gr/????/????????????-??????/????????????-???-300-2011-????-????-??-?????????-?????????-????-????????-????-????????>