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????: ??????? ?????????????? ??????? ?????????? ??????? ??????? ?????????? (????)

????? 1: ??????????? ?????? ??? ?????????????? ??? ??????

????? 2: ?????????????? ?????? ??? ?????????????? ??? ??????

????? 3:

????? 4

??? 1080 - 19/03/2014 - ??????? ?????????????? ??????? ?????????? ??????????

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

????: ??????? ?????????????? ??????? ?????????? ??????? ??????? ??????? ??????? (????)

(???? ?' 750/26-03-2014)

? ??????? ??????????? ??????? TOY Y????????? ????????????

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

1. ??? ?????????? ??? ?????????????? .7 ??? ?????????? ? ??? ?????? ?????? ????. 4152/2013 (??? 107 ??)
«????????? ?????? ?????????? ??? ????? 4046/2012, 4093/2012 ??? 4127/2013» ??? ?????????? ??? ?????????? 16
?????, ?? ??? ????? ?????????????? ? ?????? ?????????? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????????? ???
??? ?? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ????. ????. ?????? ??? ?????? ??? ? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ??????????.

2. ??? ?????????? ????. 4174/2013 (??? 170 ??).

3. ??? ?????????? ???' ????. ?6? 1036682 ?? 25.2.2014 ?????????? ?????????????? ??? ?????????????? ??? ??????????????
????????? «?? ?????? ?????? ?????? ?????? ??????» ?? ?????? ??? ?????????? ??????????.

4. ??? ??' ????. ????.1032/24.1.2014 (??? 164?) ?????? ??? ?????? ?????????? ?????????? ?????? ????.
????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

5. ?? ??????? ??? ?? ??? ?????? ?????? ??? ?????????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ????????????????,

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????? 1: ?????????? ?????? ??? ?????? ??? ?????????? ??? ??????

1. ????? ???????????, ??? ??????, ??? ?????????? ??? ?????, ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????
????????? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? 15? ??? 2013. ????
????????? ???, ??? ?????????? ??? ??????, ?? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???

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

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

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

3. ? ?????? ? ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????????? ??? ??? ?????? ???, ???
????????? ?????? ???, ?????????? ??? .??., ?????? ?? ? ? ?????????? ?????????? 1, ?????????????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ???, ?? ?? ??? ?????? ?????????? ?????????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? 2013 ??? ?? ??? ?????? ??? ?????? ?????? ??????.

4. ? .??., ???? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? , ?????????? ?? ??? ?????????? ??? ???? , ??? ??
????????? ?????? ??? ?????? ?????? ?????? ?????? ???, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ,
????? ?????? ??? ?????? ?????? ?????? ?????? . ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
????? ?????? ?????? 2, ?????? ???, ??? ?? ??? ?????? ?????? ?????? , ?????? ?????? ?????? ??? ?????? ?????? ???
????? ?????? , ???, ??? ?????? ?????? ?????? ?????? ?????? , ?????? ?????? ?????? ??? ?????? ?????? ???
????? ?????? ??????.

5. ? ?????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
?? ?????? ??? ?????? ??? ?????? .??..

????? 2: ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????

????? ?????????? ?????? ?????? ???, ?? ?????? , ??? ? 1-5-2013, ?????????? ??? ?????? ??????
????????? ???, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ??????
????????? 3 ? 4, ?? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ?????? ?? ??? ???
?????????:

????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????????? ??? .??.,
????? ?? ?? ?????? ??? ?????? ??? 3, ?? ?????? ?????? ??? ?????? ??? ?????? , ??? ?????? ??? ?????? ???
?? 1-5-2013, ??? ?????? ??? ?????? , ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? , ??? ?? ?????? ???
?? ?????? ??? ?????? ??? ?????? , ??? ?? ? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? 1-5-2013,
????????? ??? ?????? ??? 3 ? 4. ? ?????? ?????? ?????? ??? ?????? ??? .??., ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? , ?? ?? ?????? ??? ?????? 4, ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???
????? ?????? , ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

????? 3:

????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? 11

??? ?????????????? ?? ???? ??????? ??????? ??? ?. 4152/2013 ?????? ? ?????????????? ??? ?????????????? ?????? ?????????????? ?????? ?????????? ?????? ?????????? ?????????? ?????? ????. ??? ?????????? ?????????? ??? ?????? ?????? ?????? ??????.

????? 4

???? ??????? ??????? ????????????????, ?? ????????, ?????? (4) ?????????? ?????????? ??? ???????, ?? ??????? ?????????? ?????? ??????.

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

?????, 19 ?????? 2014

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Source

URL:[https://taxexperts.gr/???/?????????-?????/??-1080-19032014-??????-????????-?????-?????-?????-?????-?????-?????-?????-????-?????????](https://taxexperts.gr/???/?????????-?????/??-1080-19032014-??????-????????-?????-?????-?????-?????-?????-?????-?????-?????-????-?????????)