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

? ?????????? ??? ???????, ??????? ?? ??? ?????? 2003/49, ?????? 1: «1. ?? ?????????? ?????? ?
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?? ?????? ?????? (???? ?????????????? ?? ???? ?????????? ?????? ?????????????? ?????? ??????????) ?????? ? ?????????????? ???
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2.? ?????????? ??? ?????????????? ?? ???? ?????? ?????? ?????? ? ?????? ?????????????? ?????????? ?????? ??????
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(“????? ? ?? ?????????????? ???? ????”). 3. ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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7. ?? ?????? ?????? ?????????????? ?????? ?????? ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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?) ??? ?????? ?????? ??? ?????? ?????? ??? ?????????????? ?????????????? ? ?????? ?????? ?????? ? ??????
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?) ??? ?????? ?????? ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???,
?) ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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????????? ??? ???????? ??? ?????? (????? 62 ??? ?. 4172/13):

- a. ?????????? (15%),
- b. ?????? (15%),
- c. ?????????? – Royalties (20%),
- d. ?????? ??? ??????? ??????????, ?????? ??????????, ?????? ??? ?????????????? ?????????? ??? ?????
????? ??? ?????????? ??????????, ?????????? ??? ?????? ?????????? ??? ?????? ??????, ??? ? ?????? ???
????? ??? ?????? ?????? (20%). ??? ???????, ??? ??? ?????? ??? ?????????????? ??? ?????? ??????
????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????????????? ?????? ?????????? ??? ??????????
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e. ?? ?????????? ??? ?????????? (15%) ? ?? ? ?????? ?????????? ?????????????? ?????????? ???
????????? ?????????? ??????????????, ?????????????????? ?????????? (10% ??? 40.000€, 20% ??? ??
40.000€),
- f. ? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ?????????? (15%).

?? ?????????? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ??? ?????? 64 ??? ?. 4172/2013.

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????????? ??? ?????? ?????? ?????? ???????????. ??????????????, ?? ?????? ?????? ?????????? ??? ?????? ???
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- 1% ??? ?? ??? ?????? ??? ?? ?????????? ??????????????????,
 - 4% ??? ?? ?????? ????
 - 8% ??? ?? ?????? ??????????.
- ????????? ??? ?????? ?????????? ?????? ?? ?????????? ??? ?????? ?????? ?????? ??????:
- ??? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? (150) ???,
????? ???, ??? ??????????, ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? (150) ???,
• ??? ?????????? ?????????? ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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• ??? ?????????? ?????????? ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
• ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (?.?.?.) ??? ??
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?? ??? ?????????? ?????????????? ??????????????, ??? ??? ?????? 64 ??? ?. 4172/2013, ?? ???????:

- ?? ?????????? ?????? ?????? ?? ?????????? ?????????? ??????????, ?????????????? ??? ?????? ?????? ??????????,
????? ??? ?? ?????? ?????????? ?????????? ?????????? ??? ?????? ?????? ?????? ??? (????????? d),
????? ?????????? ?????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
300€.
- ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
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????????????? ??????. ?? ??? ???? ???? ?????????????? ??????, ????? ?????????? ?????? ??? ?????????? ???? ?????? ?????????? ???? ?????? ??????????
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?????? ??? ????. 7 ??? ?????? 64 ??? ???, ??? ?????????????? ??? ???. 4254/2014, ? ?????? ??? ??????????????
??????? ?? ??? ?????????? ?????????????? ?????????? ?? ?????????? ????? ?? ?????? ??? ?????????? ??? ?? ???
????????? ??? ?????????? ??? ?????????? ?? ?????????? ???????, ??? ?? ??? ?????????? ??? ?????????? ??? ?? ???
?? ??? ????? ?????????????? ?????? ? ?????? ?? ?????? ??? ?????????????? ??? ?????????????? ??? ?? ??? ??????????,
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???? ?????? 3 ??? ?? 1011/2014 ??????????? ? ?????? ??? ?????????????? ??? ?????????? ?????????? ?????????? ?????????????????????
????? ??? ??????????? ??? ??????????, ?????? ??? ??????????. ?? ?????????????? ?????? ?????????????????? ??? ????
????? ?????? ?????? ?????? ? ??? ?????????????? ??? ?????????? ?? ???????. ?? ?????????? ??? ??????????, ??????
??? ?????????? ??? ?????????? ?????? ?????? ?????????? ?????? ?????? ??? ?????????? ?????????? ??????????, ??
????????? ??? ?????????? ?????? (?1) ??? ? ?????????? ???? ?? ?????????????? ?? ??? ??????????, ?????? ???
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???? ??????? ?? ?????????? d (????????? ??????????, ??????? ??????????, ??????? ?? ?????????????????? ??????????)
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???????, ?? ??? ???? 1120/2014 ?????????????? ??? ??? ???? ?????? ??????? ??? ??? ??? ?? ?????????? ?????????? ???
???? ?????? ??? ?????????? ??????? ??? ?????????? ??????????, ??????? ??????????, ??????? ??? ??????????????
????????? ? ??? ?????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??????, ??? ?? ??????????
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Source URL:<https://taxexperts.gr/????????-?????????????/?-????????/????????/?????????????/?-?-????????-?-????-?-????????-?-????>