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[????? 1](#)
[????? 2](#)
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?????. ????.: ??????? ? 5004686 ?? 2015/20.3.2015 ????????????
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1. ??? ?????????? (???) 2913/1992 ??? ?????????? ??? ?????????? ????? ?????????? ?????????????? ?????????? ???
????????? ?? ??? 84 - 90 ??? ?????? ?????????? ?????????????? ?? ?????????? ?????????? ??? ?????????? ???
?????????, ?? ??? 114 - 129 ??? ?????????? ?????????????? ?? ?????????? ?????????????? ??? ??????????????,
????????? ?? ?? ??? 90 ?????? ?? ??? ?????????? ?????????????? ?? ?????????? ??? ?????????? ?????????? ???
????????? ?????????? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????? ??? ??? ??? ??????????.

2. ??? ?????????? (???) 2454/1993 ??? ?????????? ??? ??? ?????????? ?????????? ?????????? ?????????? ???
????????? (???) ??????. 2913/1992 ??? ?????????? ??? ???????, ??? ?????????? ?? ??? 497 - 499 ??? ??
????????? 67 ??? ?????????? ?? ?????????? ?????? ?????? ?????????? ?????????? ?? ?????????? ?????????? ???
????????? ??? ?? ??? 513 ??? ?? ?????????? 68 ??? ?????????? ?????????? ?????????? ?????? ??? ?????? ???
????????? ?????? ?????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????????.

3. ??? ?????????? ??? 4?? ?????? ??? ?. 1676/1986 ????? 32 ??? ??? 39 (?????? ?????? ??? ?????? ???
?????? ?????????? - ?????? ??? ?????? ?????? ?????? (?? 204/?/10.10.1986)).

4. ??? ?????????? ??? ?. 2859/2000 «????? ?????? ?????? ?????????????? ?????» (?? 248/?/2000), ???
????????? ??? ?????? ??? ?????? ??? ?????? 2, 3, 4, 5, 10, 17, 25 ??? 60.

5. ?? ?????? ??? ? ??? ?? ?????????? ?????????? ??? ?????????? ?????????????? ?????????? ?????????? ??????????
ICISnet ?????? ?????????? ?????? ?????? ?????? ?????????? ?????????? ??????????.

6. ?? ?. 63/2005 ??? «????????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???».

7. ??? ??????. ????? 0010555 ?? 2014 ????? ???????? ??? ?????????????? ??? ??? ?????????? ?????????????? ???
«????????? ?????????????? ??? ?????????????? ?????????????? ?????????? ??????????».

8. ??? ??????. ?6? 1015213 ?? 2013/28.1.2013 (?? 130/ ?'/2013) ???????? ??? ?????????? ?????????????? ??? ???
????????? ?????????? «????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ???
????? ??? ?????????? ??????????», ??? ?????????? ??? ??? ??????. ?6? 1196756 ?? 2013/23.12.2013 (??
3317/?'/2013) ????? ??????.

9. ?? ??????? ??? ? ??????? ??? ?????????? ?????? ??? ?????????? ??? ??? ?????????? ??? ??????,
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1. ?????????? ? ?????????? ?????? ?????????? ?????????? (?????? ????) ? ?????????? ?????????? ??? ?????? ?????????? ??
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?????) ?? ??? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ??? ?????? ??? ?????????? ?? ?????? ???
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2. ?????????? ??? ??? ?????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ?????????? ??
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1. ??? ??? ?????????? ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ? ?????????? ???
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2. ??? ??? ?????????? ?????????? ?? ??? ?????? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ?????????? ??
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3. ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??????, ?????????? ?????? ??? ?????? ???
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4. ?? ?????????? ?????????? ?????? (?????????????) ?? ?????????? ??? ?? ?????????? ?????? ?????? ?????????? ??
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1. ? ?????????? ??? ?????? ???????, ?? ?????????? ??? ???????????????, ??????????? ?? ?????? ?????? ?????? ?? ??????? ?????? ?? ???????
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2. ? ?????????? ??? ??? ?????????? ??? ?????????????? ??? ?????? ?? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ??
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3. ?? ??????? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?? ?????? ??? ?????? ??????
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4. ???????, ?? ??????? ??? ?????? ?????????????? ?? ?????????? ???????, ?? ??? ?????? ?????????? ?? ?????? ??? ?????????? ???
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1. ? ?????????? ??????? ??? ?????????? ?????????????? ?????????????? ??? ?????? ?????????? ??? ??????????????
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2. ??? ??? ?????????? ?????????????? ? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ?? ?????????? ??? ??????????
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3. ?? ?????????? ?????? ??? ???????????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ??????????
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4. ??? ??? ??????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????????? ??? ??????
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5. ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ?? ??????????
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6. ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ??????
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7. ???????, ?? ??? ??????? ??????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ?????????? ???
????? ?????????? ??? ?????? ?????? ?????? ?????? (MR?) ??? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
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8. ? ??????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ? ?????? ?????? ??????
????????? ?????? (MR?) ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????.

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9. ? ?????????? ??? ??????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????????????? ???
????? ?????????? ? ?????? ?????? ?????? (MR?) ??? ? ?????????? ?????????? ??? ??????????,
????????? ?? ?????? ?? ?????? ?????? ?????? ??? ?????????? ??? ?????? ???.

10. ? ?????????? ??? ??????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????????????? ??? ?????????? ???
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????????? ???) ?????? ?? ?? ?????? 35 ??? ?????? 4?? ?? ?. 1676/1986 (????????? ?????????? ?????????? ???)
????????? ??? ?????? ??? ?????? ?????? ?????? ??????).

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1. ? ?????????? ??? ?????????? (????? ???, ?????????? ? ?????????? ??????????) ?????? ?????????? ??? ???
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«????????? ??? ??? ?????? 25 ??? ?. 2859/2000 (????? ???) ?????» ?????? ??? ? ?????? ?????? ???
????????? ???.

2. ??? ??? ??????? ??? ??????? ?????? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ???
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3. ? ?????? ?????????? ?????????? ?? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ?????? ???
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4. ??? ??? ?????? ??? ??????? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ??? ?????????? ???
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«????????? ??? ???- ???????????? ??? ???????? ?????????????? ??? ?????????????????.».

5. ??? ??? ???????? ??? ??????? ?????????? ?????????? ? ?????????? ??????? ?? ??????? ?????????? ???
????????????? ?????????? ??599 ??? ?? ?????? ?? ?????????????? ? ?????? ??? ?????? ??? ??? ???. ??? ?????? ????
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1. ? ??????? ??????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????????????? ??? ??????????????.

2. ??? ?? ?????????? ??? ??????? ?????????? ? ?????? .1758/110/23-12-1992 ?.?.?. ??? ?
.329/25-???.7/16.03.1988 ?.?.?.

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Source

URL:<https://taxexperts.gr/??/??????????-?????-????-????-????-5004686-??-20152032015-?????????-????-??>