

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

**????.1142/2016 ?????????????? ?????????????? ?????????????? ??? ?????????????? ????.1142/2016
????????? ?????????????? «????????????? ?????????????? ?????????????? - ??????????
?????????» (?????? 66-71) ??? ?.4174/2013 (????????? ??????????????)
????????????? - ?.?.?), ??? ????? ?????????????? ????? ????? ?.?.?, ?? ?? ???
8 ??? ?.4337/2**

??????, 15 ?????????????? 2016
????. ????.: ????.1142

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?/??? ??????
????? ?'

???. ?/??? : ?. ??????? 10
???. ????.: 101 84 ?????
????????? : 210 3375248, 207, 888
FAX : 210 3375354

??? 1142/2016

????: ?????????????? ?????????????? ?????????????? ??? ????? ?????????????? ?????????????? «????????????? ?????????????? - ??????????
?????????» (?????? 66-71) ??? ?.4174/2013 (????????? ?????????????? ?????????????? - ?.?.?), ????. ????? ?????????????? ????.
.?.?, ?? ?? ????. 8 ??? ?.4337/2015 (?.?.? ?' 129/17.10.2015).

?? ?????????????? ??? ?????????? ??? ?????????? ??????????, ?????????? ??? ?????? 66 (????????? ??????????????),
67 (????????? ??? ??????????), 68 ??? 71 ??? ?.?.?, ??? ?????????? ?? ??? ?????? ????. ?.?.? .????????? ?? ???
????????? ??? ?????? 8 ??? ?.4337/2015.

1. ?????????? ?????????? ?????????? ??? ?.2523/1997 (?????? 71 ??? ?.?..)

?? ??? ?????????? ??? ?????? ?????????? ??? ?????????? 1 ??? ?????? 71 ??? ?.?.?, ?????????? ??? ?? ?????? 17, 18,
19, 20 ??? 21 ??? ?.2523/1997, ??????????????.

????????????? ???, ?? ??? ?????????? ?????????????? ?????????? ?????????? ?? ?????????? ??? ?????????????? (?????
17-19), ?? ??????????, ?????????? ??? ?????????? ?????????????? (?????? 20), ????? ???, ?????? ?????, ?? ?????? ??
??? ?????? ?????, ??? ?????????? ??? ??? ?????????? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ?????
????? ??? ?????? ?????????? ?????????? (?????? 21).

?????????, ?? ?? ?????? ?????? ??? ?????? ??? ?????????? 1 ??? ?????? 71 ??? ?.?.?. ?????????? ???, ??? ?????? ?????
????????? ?????? ?????????? ??? ?????????? ??? ?.2523/1997 (?????? 17-21), ?????????? ??? ?? ??? ??
????????? ?????? ??? ?????? 66 ??? 70 ??? ?.?.?..

2. ?????????? ?????????????? (????? 66 ??? ?.?.?)

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

i. ??????? ?? ??? ?????????? ??? ?????????? ? ?? ?????????? 1 ??? ?????? 66 ??? ?.?.?, ??????? ??????????????
?? ????? ??????????, ??? ?????? ?????? ?????????? ?????? (?.?.?.) ? ??? ?????? ?????? ?????? ?????? (?.?.?),
????????? ?????? ?????? ?? ??????, ?????????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????, ?????????? ??? ??
????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? (????? ? ??????) ?????? ? ?????????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? (????? ? ??????) ?????? ? ?????????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? ?????? ?????? ??? ? ?? ?????????? ??? ?????? ??????.

?? ?? ??? ?????????? ?????????????? ??????????????, ??? ?????? ??????, ?? ????:

- ?? ?????? ?????????? ?????????? ??? (2) ????, ?????? ? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? (100.000) ??? (???. ? ??? ??? 3 ??? ?????? 66 ??? ?.?.) ???

- ?? ?????? ??????????, ????, ??? ?? ?? ???, ?? ???? ??? ?????? ??????????, ?? ?????? ?????? ?????? ??????
(150.000) ??? (???. 4 ??? ?? ??? ??????).

ii. ??????? ?? ??? ?????????? ??? ?????????? ? ?? ?????????? 1 ??? ?????? 66 ??? ?.?.?, ??????? ??????????
?? ????? ?????????? ??????, ??? ?????? ?????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??????.

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

- ?? ?????? ?????????? ?????????? ??? (2) ????, ?? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ?????? ??? ?????? ?????? ?????? ?????? (50.000) ??? (?????. ? ? ??? ??? 3 ??? ?????? 66 ??? ?.?.) ???

-?? ?????? ??????????, ?????? ??? ?? ??? ?????? ?????? ??????????????, ?? ???? ??? ?????? ?????????? ??? ??????
????????? (100.000) ??? (???. 4 ??? ?????? 66 ??? ?.?.).

?????????, ?? ?????????? ?????????????? ??? ??? ?????? ??????????, ?? ??? ?????? ?????????? ??? ??????
????????????????? ??? ?????????????? ??????, ??? ? ??????????, ??????????????, ??? ?????? ??????, ?? ????:

- ?? ?????? ?????????? ?????????? ??? (2) ????, ?????? ? ?? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????
?????????, ?????? ?? ?? ?????? ??? ??? ?????? ?????? (100.000) ??? (?????. ? ? ??? ??? 3 ??? ?????? 66 ??? ?.?.) ???

- ?? ?????? ?????????? ??????, ???? ??? ?????? ?????? ?????? ??????????????, ?? ???? ??? ??????, ?????? ? ??????
????????? ??? ?????? ?????? ?????? (150.000) ??? (???.4 ??? ?????? 66 ??? ?.?.).

iii. ??????? ?? ??? ?????????? ??? ?????????? ? ?? ?????????? 1 ??? ?????? 66 ??? ?.?.?, ??????? ??????????
?? ????? ??????, ?????????? ?????? ?? ?????? ?????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????:

- ?? ?????? ?????????? ?????????? ??? (2) ????, ??????, ???? ??? ? ?? ??? ??????????????, ?? ?? ??? ?????? ????
?????????, ??? ?????????? ? ?????????????? ???, ??? ?????? ?????? (100.000) ???, (?????. ? ? ??? ??? 3 ???
???. 3 ??? ?????? 66 ??? ?.?.) ???

- ?? ?????? ??????????, ??????, ???? ??? ?????? ??? ?????? ?????? ??????????????, ?? ?? ??? ?????? ??? ?????? ?????? ????

???????????? ? ?????????????? ????, ??? ????? ?????? ?????? (150.000) ??? (???. 4 ??? ?????? ?? ??? ??????).

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

i. ?????????? ?? ? ?????? ?????? ??? ?????????? 5 ??? ?????? 66 ??? ?.??., ?????????? ?????????????? ??????????????
????????? ?????????? ?????? ? ?????????? ?????????? ?????????? ??? ?????? ?????????? ?????????? ?????????? ??????????????
? ?????????? ?????? ?????????, ?????????? ??? ???? ?????????? ? ?? ??? ?????????? ???.

?? ? ? ?????? ?????????? ?????????????? ?? ?????? ?????????? ?????????????? ?????? (3) ?????? (????????????? ???
????????????? ?????? ?????? ??????????).

ii. ??????, ?????? ?? ? ?????? ?????? ?????? 5 ??? ?????? 66 ??? ?.??.. ?????????? ??????????????
????????? ?????? ?????? ? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????????? ?????????? ??? ??????
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?? ?????????? ?????????? ??????????:

- ?? ?????? ?????????? ?????????? ??? (1) ????, ?????? ? ?????????? ??? ?????? 5 ??? ?????? 66 ??? ?.??.. ?????????? ??????????????
????????? ?? ??? ???? ?????? ?????? ?????? (75.000) ????, (???. ? ??? ?' ?????? ????. 5 ??? ?????? 66
??? ?.??.) ???

- ?? ?????? ?????????? ??? (10) ???, ?????? ?? ?? ??? ?????? ?????????? ??? ?????????? ?????? (200.000)
????? (???. ? ??? ?' ?????? ????. 5 ??? ?????? 66 ??? ?.??.).

????????? ?? ??? ?????????? ?????????????, ?????????????? ???, ? ?????? ?????? ?????????? ??????????????
?????????, ? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ??
?? ?????? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????????? ??? ?? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? 1 ??? 4 ??? ??????
66 ??? ?.??., ?? ?????????? ??? ?????? ?????????? ???, ? ?????? ??? ?????????? ??? ?????? ??? ??? ?????? ???
????????????? ??? ?????? ?????? 1 ??? 4 ?? ?????????? ? ?????????? (???. ?? ?????? ????. ??? ????. 5 ??? ?????? 66
??? ?.??.. ??? ???? ?????? ????. 5 ??? ?????? ??????).

?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? 5 ??? ?????? 66 ??? ?.??.. ?????????? ???
????? ?? ?????????? ???????????, ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???
????????? ? ?????????? ???, ?????? ?? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ???
????????? ??? ?????? ?????? ?????????? ?????? (???. ??? ?????? ?? ?? ??? ?????? ??? ?????? ???., ??????????
?????????).

????????? ???, ??? ?????? ?????? ??? ?????? 5 ??? ?????? 66 ??? ?.??.. ?????????? ?? ?????????? ???
????????, ?????????? ??? ?????????? ?????????? ?????????? (????? ??? ?????? ?????????? ?????????? ??? ???
????? ??? ??????????), ??? ?? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?? ??????????
????????? ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???.

?????, ?? ??? ??? 6 ??? ?????? 66 ??? ?.??., ?????????? ??? ?? ?? ??? ?????? ?????????? ??? ?? ??? ??? ???
??? ?????????? ? ??? ?????????, ?????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ? ??? ??????????
????????? ? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

3. ?????????, ???????, ?????????? (????? 67 ??? ?.??.)

?? ??? ?????????? ??? ?????????? 1 ??? 2 ??? ?????? 67 ??? ?.??.. ?????????? ?????? ?? ?????????? ??? ??????????
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??????????
????? ????, ??? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

?????? ?????????? ? ?????????? ?????? ?????????? ?????? ?????? ??? ?????????? ??????????????, ??? ?? ??? ?????????? 4,
?????? ??? ?? ?????????? ?????? ?????????? ??? ?????????? ?????????????? ?????????????? ?? ??? ?????????? ??? ??????
?????? ?? ??? ?????????? ??? ?????????? ??? ?????????? ?????????????? ??? ?????????????? ??? ?????????? ??? ??????
????????? 1.

4. ??????? ??????, ??????????, ??????? ???????????, ?????????? ??????????? ??????, ???????, ??????????, ??????????? ???
?????? ??? ?????????? ?????? (????? 68 ??? ?.?).

? ? ? ? ? ?????????? 1 ??? ????? 68 ??? ?.?, ???????, ?????? ????, ??? ? ? ? ?????????? ?????????? ?????????? ?
????????? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ? ? ? ? ? ?????? ?????? .

? ? ??????????, ?????????????? ???, ?? ??? ?????????? ??? ?????????????? 1 ??? ????? 55? ??? ?.?, ??? ? ???
????????? ??? ?.?. ? ? ? ? ? 5 ??? ?????? 3 ??? ?.4337/2015, ?????? ????, ?????????? ??? ? ??????????
??? ?????????? ??? ?????????? ?????????? ?????????? ?, ?????? ?? ??? ?????? ?????? ?????? ??? ??????????
????????????? ????.

?????, ?? ??? ??????? 2 ??? ????? 68 ??? ?.?, ?????????????? ?? ??? ?????? ?????????? ?????????? ???
????????? ?????????? ?, ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?, ?? ?????????? ??
????????? ?????? ?, ?????????????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ????.

? ? ? ? ?????????? 3 ??? ????? 68 ??? ?.?, ??????? ?????? ??? ?????????? ??? ??? ? ? ? ?????????? ??? ??????????
????????? ??? ??? ?????? ?????????? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ???,
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ??????, ?????????? ??? ?????? ????.
????????? ????.

?????, ? ?????????? ?????? ??? ?? ?????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ??? ??????
?? ?????????? ??? ?????? 63 ??? ?.?, ? ??? ? ? ? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ??? ??????????
????????? ?, ??? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.

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

? ? ? ? ?????????? 5 ??? ?? ?????? ?????????? ??? ?? ?????????? ?????? ?? ?????????? ??? ?????????? ??? ??????????
????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
??? ??? ? ?????? ??? ?????? 5 ??? ?.?. 2711/1953 (?323) ?????????? ??? ?????? ?????????? ????. ??????, ??
????????? ??? ? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ????.
??? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ????.

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

? ? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.
????????? (????. ??? ?? ??? ??????1168770/??2012/6.12.2012 ??????).

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

5. ?????????? ?????????? ?????????? ?????????? ??? ?????? ??? 31-12-2013 (????. ? ? ? ??. 4/2015
????????? ??? ?????? ??? ?????? ???).

?? ??? ????.4/2015 ?????????????? ??? ?????????? ??? ?????? (????????????? ??? ?????????????? ??? ?????????? ???.
<http://www.eisap.gr>) ?????? ????, ?????????????? ??? ?????? ?????????? ?????????????? ?????????? ??? ??????
??? ??? ??? ??? ?????????? ??? ?????????????? ?????????? ?????????? ??? ????????, ? ?????? ??? ?????? 24 ????.2
.2523/1997 ??? ??? ?????????????? ??????, ?????????? ??? ?????????? ?????????? ?????????? (?????
17, 18 ??? 19 ??? .2523/1997) ??? ?????? ?????????? ?????? 31-12-2013 ??? ??? ?????????? ?????? ??? ??????
????????? ??? ??? ?????? ?????????? ?????????? ?????? ?????? ??? ?????? ?????????????? ??? ?????????????? ??? ??????
????? ??? 1-1-2014.

??????, ?? ?????????? ??? ???????, ???? ???? ??? ?????????????? ?????????? ?????????? ??? ??????
?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?? ?????? ??? ?????????? ?????? ??????????
??????????, ?? ?????? ??? ?????????? ?????????, ?? ?????????? ??? ?????????? ?????????? ??? ??????????
????? ??? ??? ??? ?????????? ?? ?????? ?????????? (????? ?????? ??? ?????????? ??? ?????????? ??? 31-12-2013), ??
????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??
????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?.?. ???????.

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

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

????? ??? ?????? ?????? ?????? 30/5/2016, ???? ???
30/6/2016 ?????? ?? ??? ?????? :

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6. ?????? ??????????????

?? ??? ?????????? ??? ??? ???????????????, ?? ?????????? ??? ?????? 55? ??? 68 ??? ?.?. , ?????????? ?? ??? ?????????? ?????? ?????????? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? 66 ??? ?.?. , ?? ?????????? ??????????, ?????????? ??????????.

?? ??? ??? ?????? ?? ??? ?????????????? ??? ?.?. , ??? ??? ?????????? ??? ?????????? 1 ??? ?????? 55 ??? ?.?. (????. ?? ?????????? ??? ?.?. 4 ??? ?????? 3 ??? ??? ?.?. 9 ??? ?????? 7 ??? .4337/2015, ??? ?????????? ?????????? ??? ?????????????? ?????? ?????????????? ??????????????), ???????? ?? ?????????? ??? ?????? 66 ??? ?.?. , ??? ?? ?????????? ?? ??? ?????? ??????????.

?????, ??? ??? ??????? ??? ??????? ?????????? ??????????????, ??? ?? ?????????????? ??? ?????????? ?????????? ??? ??????? ??? ?????????? ?????? ?????????? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? 1109213/??2016/18.7.2016 ?????? ???.

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Source

URL:<https://taxexperts.gr/??/??????????-?????/??11422016-?????????-?????????-?????????-??-??-????-????-????--0>