

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

**?????. 135056/ 2016 ??????????? ??? ???????????, ???
????????????? ??? ??? ???? ????? ?????????? ??????????, ??? ??
????????? ??????????? ??? ?? ?????????? ?????????? ??? ??
????????? ??? ?????????? ??? ?. 3908/2011, ??????? ?? ??? ?? ??????????
2 ??? ?????? 77 ??? ?**

(??? ?' 4155/22-12-2016)

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

?????? ????:

1. ??? ?????????? ??? ?. 4399/2016 «????????? ??????? ??? ?? ??????? ??????????? ??????????? ???????????
?????????? ??? ??? ?????????????? ??? ??????????? ?????????? ??? - ??????? ?????????????? ??????????? ???
????? ?????????» (?' 117), ??? ?????????????? ?? ?? ?????? 19 ??? ?. 4441/2016 (??? ?' 227), ??? ????? ???
????? 77 ?????.
2. ??? ?????????? ??? ?????? 1???. ?. 35/2011 (??? ?' 88), ??? ??????.
3. ??? ?????????? ??? ?????? 8 ??? ?. 3299/2004 (??? ?' 261), ??? ??????.
4. ??? ?????????? ??? ?. 3908/2011 «????????? ??????? ?????????? ?????????? ??? ??? ??????????? ??????????, ???
????????????????? ??? ??? ?????????? ?????» (??? ?' 8), ??? ??????.
5. ?? ??? 90 ??? «????????? ??? ??? ?????????? ??? ??????????? ??????» ??? ?????????? ?? ?? ??? ??? ????.
63/2005 (?' 98).
6. ??? ?????????? ??? ?. 116/2014 «????????? ??? ?????????? ?????????? ??? ?????????? ??? ??????????????» (?' 185),
???? ??????.
7. ??? ?????????? ??? ?. 70/2015 «????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
?????????, ?????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????» (?' 114).
8. ??? ?????????? ??? ?. 123/2016 «????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ??????????» (??? ?' 208)
9. ??? ?????????? ??? ?. 125/2016 «????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????» (??? ?' 210).

10. ??? ??????? ??? ?????????????? ????. ?197/ 16.11.2016 «??????? ?????????????? ??? ?????????????? ???
????????????? ??? ???????????, ?????????? ??????» (??? ?' 3722).

11. ?? ??????? ??? ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????????? ?????? ?? ?????? ??? ???????
???????????????,

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

????? 1

1.2. ? ?????????? ?????????????? ?????????????? ?????? ??? ?????? ?????????????? ?????????????? ??? ??????????????
????????????? ????, ??? ??? ?????? ??? ?????? ??? ?????????? ????. 3908/2011, ??? ??? ??? ?????????? ???
????????? ?? ??? ?????? (1/7) ??? ?????????????? ??? ?????? ?????? ?????????? ?????????? ?????????????? , ???
????????? ?????????????? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? (1/7) ???
????????? ?????????????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????? ?????? ??????????????.

? . ? ?????????? ?????????????? ?????????? ???, ?????? ?????? ??? ?????????? ?????????????? ?????????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????????? ?????? ?????????????? ?????????? , ??? ?????? ??? ?????????? ???
????????? ??? 50% ??? ?????????? ???, ??? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?? ??? 50% ??? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ??
????????? ??? ?? ?????????? ????. ?? ?????????? ?????????? ??? ?????????? ?????? ??? ?????????? ???, ??? ?????????? ???
????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 50% ??? ?????????? ??? ??????.

2. ?? ?????? ??? ?? ?????????? ??? ?????????????? ?????????????? ?????????????? ??? ?????????????? ?????? ?????????? ??????????
????????? (?.?.?.?) - ?????????? ?????????? , ??? ?????? ?????? «????? ??????» ??? ???????????:

?) ??? ?????????? ?????????? ??? ?????????? ?????? ?????????????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?????????? ????,

?) ??? ?? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ??? ?? ?????????? ???
????????? ???,

?) ??? ?????????? ?????? ??? ?????? ??? ?????????? ??????, ?? ??? ?????? ??? ?????????? ??? i) ??? ?????? ??????????
????????? ??? ?????? ??? ?????????? ?????????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
(1/7) ??? ?????????? ?????????? ?????? ??? ????????, ?? ii) ??? ?????????? ?????? ??? ?????? ??? ?
????????? ??? ?????? ??? ?????????? ?????? , ?????? ?? ?????????? ?????????? ?????? ??? ?????????? ??? ?????? ???
????

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

3. ?. ??? ?????? ?????? ??? ?????????, ? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ???
??????????. ?????????? ? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?
?? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? (1/7) ??? ?
????? ??? ???????. ?? ?????? ?????? ??? ?????? (20) ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
?? ? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? 23 ??? ?. 4399/2016.

????? 2

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

2. ??? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ??????.

??????????.

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

Source

URL:<https://taxexperts.gr/???/??????????-??????/?????-135056-2016-??????????-??-??????????-??-??????????-??-????>