

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

?????? ????? 40/2017 ?????????????????? ?????????????? ?????????? ???
????????????? ?????? ?????????????????? ??? ??????, ?????????????? ??????? ?
????????? ???????

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????? ??? ??????????? ?? ???? ??????????????? ?? ?????, ??? ??????, ??? ??????????? ??????? ??? ??? ?????????? ??????
 ?????? ?? ??????? ??' ??? ??? ?? ?????????? ???????, ??? ?????? ?????? ??????? ?????????? ??????? ??? ?????? ??? ?????? (????, ???
 ???????????, ??????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (????, ???
 ?????? ??? ??? ?????? ?? ?????? ??? ??????? ?? 12, ??? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???).
 ????? ?????????? ?? ??? ???????????, ??????, ??????, ?? ??????????? ?? ??????????? ?????).

?? 40/2017

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

?1 ?????????? ?????

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

????????? ?? ??????? ??????????? ?? ??????????? ??, ??? 4? ?????????? 2016, ?? ??? ??????? ?? ???? ???????????
?????? ???????, ??? ?? ??????? ?? ???????????, ???????????;

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

?????????????????: ?????????? ?????????? ?? ??? ?????????? "... ??", ????? ?????????????? ??????, ??? ?????? ??? ...
222 222222222222 222 222222222222 2222222222 2222222222 2222222222

? ??????? ??????? ?????? ?? ??? ?? 15-5-2006 ????? ?? ??? ??????????????????, ?? ?????????????? ?? ??? ??????????????
????????????

???? ???? ??????? ???? ?????? ? 1226/2006 ??????? ??? ?????????????? ?????????????? ???, ??????? ?????????? ???????, ?
2001/2012 20022002 200 200200000000 200000000000 200000

???? ?????????? ??? ??????????? ?????? ? ???????????? ?? ??? ??? ??? 5-3-2015 ?????? ???.

? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ?? 22-1-2016 ?????? ??? ?????????? ?? ????????

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

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

3. ???????????, ?? ??? ???? ?.?.?.?.?. 1985 (???? 5 ????.1?, 1?, 1? ??? 2, ??? ??????????? ?? ??? ???? 10-5-1985 ????
????), ? ?????? ????? ??????????? ?????? ??? ?????? ?????????? ?????? ?????? ?????????? ?????? ?????????? ?????? ??????
????????? "...) ??? ??? ?????????????????? ?????? ?????? ?????? ?????? ?' ????, ????????, ?? ??? ???? ??? ??????
????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??????, ?? ?????????????? ?? ???? ?????????? -
???? ???? ?????????? ??? ?????????? ??? ?????? ??? ???? ???? ??????, ?? ?????????????? ?? ???? ?????????? ???
10 ?????????? ??? ?????? ?? ?????? ??? ?????????? ?????? ??? ???? ???? ??????, ???: ??) ?? 1/8 ??? ?????? ???
????????? ??????????, ??? ?????? ??? 1?? ??? ???? 31?? ?????????? ??? ??????, ??) ?? 1/8 ??? ?????? ???
????????? ??? ???? ?????????? ??? ?????? ?????????? ??????, ?? ?????? ??? 1?? ??? ???? 31?? ?????????? ???
?????, ??) ?? 1/8 ??? ?????? ??? ?????????? ?????? ?????? 80 ????, ??? ?????? ??? 1?? ??? ???? 31??
????????? ??? ??????, ??) ?? 1/12 ??? ?????????? ?????????? ??????, ??? ?????? ??? ?????????? ??? ??????????
?? ??????, ??? ?????? ?????? 1?) ?? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???
?? ?????? ??????, ??? ?????????? ?????? 15 ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ???? ?? ?????????? ??????: ??) ?? 1/8 ??? ?????? ??? ?????? ?????????? ??? ?????? ??? 1??
????????? ??? 30?? ?????? ??? ??????, ??) ?? 1/8 ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ????, ??? ?????? ??? 1?? ?????????? ??? 30?? ?????? ??? ??????, ??) ?? 1/8 ??? ?????? ???
????????? ??? 40 ????, ??? ?????? ??? 1?? ?????????? ??? 30?? ?????? ??? ?????? ??? ??) ?? 1/24
?? ?????????? ??????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????????? 1?) ?? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ???? ???? ???? ???? ??

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

4. ???????????, ?? ??? ???? ???. 1998-1999, ??? ??????? ?? ??? ?????????????? ?? ??? ?????????????? ?? ... ??, ???????
?? ??? ???? ?? - ..., ??? ?????? 12 ????.3 ??? 4 ??? ?????? ?????????? ?????????? ?? ?????????: ?????????? ??????. ???
????????? ?????????? ?? ?????????? ?? ?????????? ?????????????? ?????????? ?????? ?????? ?????? ?????? ?????? ??????
?? ??? ?????????? ?? ?????????? ?? ??????, ?) ??? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?) ??? ??????
????? ??? ?????? ??? ??????????????. ?? ??? ?????? ?????????????? ?? ?? ?????? ??? ?????????? ?????? ?????????? ??????
????????? ??? ?????????? ?? ?????? ?????? ?????????????? ??? ?????? ?????????????? ??? ?????? ??????. ??????? ??????????
?????. ??? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 13? ??? ?? ??
????? ??? - ... ???????, ??????? ?? ??? ?????????? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ?????????? ???
????? ?? ?????????? ??? ?????? ?????????? ?????? ?????? ?????????? ?????????? ?????????? (????????? ??????), ??????????
????? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??????????
(????????? ???????, ?????, ?????????? ???????, ?????, ????) ??? ?? ?????????? ??? ?? - ??? ??
????????? ??? ?? ??? ?????????? ?????? ??? 1-1-1985, ??? ?????? ?? ?????? ??? ?????? ??? ?? .???. 1985, ??
????????? ??? ?? ??? ?????? ?????????? ?????? ?????????????? ?????? ??? ?????? ?????????? ?????? ?? ??? ?????? ??? ??????
??????????, ?????? ?? ??? ?????? ?? ?????? ??????, ??? ?????? ??? ?????? ?????????????? ??? ?????? ??? ??????????????
??????. ?????? ? ?????? ?????????? ??? ?????? ?????????? ?? ?? ??? - ... ??? ?????? ?? ?????? ??? ?????? ???
10-6-1999 ????, ??? ?????? ? ?????? ?????????? ??? ?????? ?????????? ?? ?? ?????? ?????? ?? "????????? ??????
????? ??? ???? ?????????? ??????????, ?? ??? ?????????????? ??? ?????? ??? ?????? ". ?????????? ?? ??? ?????? ?????????? ???
????????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????????????? ??? ?????? ?????? ?????? ???
????? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? (????? 16/2011).

5. ????? ?????? ????? ??????????? ???????, ???????????, ??? ????? ??? ?.?.?.?. 1985 ?????? ????? ???????, ?????????? ??
??? ?????? ????? ??????????? ?????? ??? ?????????????????????? ?????? ??? ?????? ?????????? ?????????? ?????? ??? ??????
????????????? ?????? ??? ???????????, ??? ??? ???? - ... ?????????? ?????? ??? ???? ?????????? ??? ... ?????????? ??? ??? ??
????????? ????? "????????? ??? ?????????? ?? ?????????? ??? ?????????? ?????? ??????????". ?? ??? ???? ?????????? ???
????????? ??? ??? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????????? ?????????? ???
??? ??? ?????? 3 ??? ?.?. 539/1945, ??? ?????? ??? ???? ?????? ?????????????? ??? ?????????? ?????? ?????????? ?????????? ???,
?????, ?????????????? ?? ?????? ??? ??? ??? ?.?.?.?. 1985, ?? ?????????? ?? ?????? ?????????? ?????? ??? ?.?. 539/1945, ??? ???
????? 5 ????.2 ?????, ??? ?????, ?????????? ??? ?????? ??? ?????????????? ?????? ?????? ?????? ??? ?????? ?????????? ???
????????? ?????? ??? ?????????????? ?????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????????? ???
??? ?????????? ??????. ???????, ??? ?????? 50 ??? ?????? ??? - ... ????????, ???, ??? ?????????? ???
????????????? ???, ?????????? ??? ?????????? ???, ??? ?????????? ???, ??? ?????????? ???, ??? ?????????? ???, ??? ?????????? ???
??? ??? ??? - ... ??? ?????????? ?? ?????????? ?? ??? ?????????? ???, ?????? ?? ?????????? ???, ??? ?????????? ???, ??? ?????????? ???.
????????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ???, ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???, ???
????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???, ???
????? ? ?????????? ?????? ??? ???? ?????? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ??? ?????? (?) ?? 16/2011).
??? ?????????????? ??? ?' ?????? ??? ?? ?????? ??????, ?????? ???, ??? ?????????????? ???, ?????????? ???, ???
????? ??? ?????????? ??????. ?????? ?????????? ??? ?? ?????? ??? ?????? 3 ????.16 ??? ?. 4504/1966, ??? ???? ???, ???
?? ?????? ?????? ?????? ??? ??? ???? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ????
????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???, ???
????????? ??? 13 ?????? ??? ?????? ?????????????? ?? ?????????? (?? 1334/2014).

6. ????? ??????????? ??????????, ????? ?????????? ??? ????? ?????????? ????? ?????????????? ??????????, ? ?????? ???
??? ?????????? ?????? ?????? ??????, ??? 18-5-2006 (????????? ??????????) ????? ???, ??? 8-12-1980, ?
????????? ??? ?? ?????????????? ??? ???????, ???????, ???????, ??? ?????????, ?? ??????? ??????????????
????????? ???????, ?????, ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??????????
??? ? ??????????, ??? ?? ??????? ?????????? ??? ????? 2001 ??? ??? 2005, ??? ?????????? ??? ?????????? ??????????
??????, ?? ??????? ??????? ??? ?? ????? ??????? ?????? ??? ?????????????? ?? ??? ?? ??? ??????? ??? ?????????,
????????????? ?? ??? ?? ??????? ??? ?????????, ?????????? ??? ??????????, ??? ?????????? ??? ?? ??? ?????????, ??????????
????????? ??? ???????????, ??? ?????, ??????? ?? ?? ??? ??? - ..., ??? ?????? ?? ??? ??? 18-6-1999 ?? ??? ???
10-6-1999 ???, ??? ?? ??? ?? ??? ????? ?????? ?????? ??? ?? ??? ?????????????? ??? ??????????????, ??? 14-3-1985
???? ???????????.
????????? ?? ?? ?????????? ???, ?????, ? ?????? ?????? ?? ?????????? ? ?????????? ?? ??? ?????????? ??? ??????????

7. ??? ????? ??????? ?????, ?? ?????????????????? ??????????????, ?????????????? ?????????????? ??? ?????????????????? ??????????????
????????????? ??????. ???????, ?? ??? ????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ??????. ?????? ? ??????, ?? ?? ???? ?????? ??? ?????? ???
????????? ?? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??????, ???
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??' ??? ??? ?? ?????????? ??? ??????, ???
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??' ??? ??? ?? ?????????? ??? ??????, ??? ??????
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??' ??? ??? ?? ?????????? ??? ??????, ??? ??????
????????? ?????? ??? (????, ????) ?????? ??? ?????? ??? ?????? ?? ?????????? ??? 12, ??? ?????? ?????? ?????????? ?? ?? ??? ??????
????? ?? ?????????? ?????? ?????? ?????????? ?? ??? ?????????? , ????, ?????, ?? ?????????? ?????? ?????????? ??? ??????
????? ?????? ?????? ??? ?????? ?? ?????????? ??? 11, ??? ?????? ?????? ??????, ??? ??????) ???, ??? ?????????? , ?? ?? ??
????????? ?????? ??? ?????? ??? ?????????? ???????, ??? ??????, ??? ?????? ??? ?????????? , ??? ?????, ?? ?????????? ???,
????? ??? ?????? ?????? ???????, ?????????? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????.
? ?????????? ??? ?????? ???, ?? ??? ???? ???? ?????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????, ?????????? ??? ??????
????????? ?????? ??? ?????? ?????????? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? (????? ???
?????????) ?? ?????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? . ??? ?????? ?? ??????
?? ?????? ??? ?????????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? (????? ??
????????? ??? ?????????? ? ?????????? ???) ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???
??, ?? ?????? ?? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?? ??? ??????, ?????????? ?????? ?????? ???
????????? , ??? ??? ?????? ???, ?? ??? ???' ?????? ??? ?????? ?? ?? ?????? ??? ?????? ??? ?????? (????? 116) ??
????? ?? ??? ?????? ?????????? ??? ??? ?????? , ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?, ?????????? , ?????????? (?? 870/2015). ?????? ? ?????????? ??? ?????? ??? ?????? , ?? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? 560 ?? 1 ?????, ?????? ??????.

8. ?????????? ?? ??? ?????????? ??????, ?????? ?? ??????????? ? ?????????????????? ?????????? ??? ?? ?????????????? ? ?????????
???? ?????????? ?????? ??????? ?????????? ?????? ?????? ??????????????, ??? ?????? ? ?????????? ??? ?????? ?????????? ??????, ??????
??? ?????????? ??? ??????? ?????????? ??????????, ?????? ?????? (?????? 580 ????.3). ? ?????????? ?????? ?????? ??
????????????? ?????? ??? ???????, ?? ?????????? ?????????? ??? ?????? 177 ??? 179 ?????, ?????? ??? ?????
????????? ?? ??????? ??? ?? ??? ?????????? ???????????, ? ?? ?????????? ?????????? ?? ?????????????? ?? ?????? ??
????? ??? ????? ?????????? ?? ??? ?????? ?????????? ??????????. ????, ??????????, ?????????? ??? ?????
????????? ??????. ???? ??? ?????????????? ??????????????, ???? ?? ?????????? ?????? ??? ??????????, ?? ??????? ??
????????? ?? ?????? ??? ?????????????? ?????????? ??? ?????????? ?????????? ?????? 100 ??? ?????? ??? ??????
??????, ?????, ?? ??? ?? ??????, ???? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? (????? ??? ?????? ????)
????????? ??????, ???? ?????? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? (????? ??????????) ?????????? ?? ??????
???? ?????????? ??? ?????? ??? ?????? ?????? ? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ??????????
?? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (????? 205 ??.).

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????????? ??? 3861/2012 ????????

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

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

???????, ?????????????? ??? ?????, ??? 6? ?????????? 2016.

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

Source

URL:<https://taxexperts.gr/????/?????????-??????????/??????-?????-402017-?????????????-?????????-?????-????-?????????-?????>