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???. ?????. ?. 80000/???.21628/936/ 2017 ?????????????? ?????????? ???. ????????

?????. ?. 80000/???.21628/936

(???. ?' 1721/18-05-2017)

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1. ??? ?????????? ??? ?????? 18, 34 ??? .2 ??? 37 ??? ?.4387/2016 (?? 85) ????. ????. ?????????????? ?? ???. ?????????? ??? ?????? 94 ??? ?.4461/2017 (??38) ????. ?????, ?????? ??? ???. 2 ????. ?????? 96 ??? ?.4387/2016, ????. ????. ?????????????? ?? ???. 1 ????. 56 ??? ?. 4445/2016 (?? 236) ????. ?????.
 2. ??? ?????????? ??? ?????? 90 ??? «?????? ?????????? ??? ???. ?????????? ??? ???. ?????????? ??? ???. 63/2005 (?? 98) «????????????? ??? ?????????? ??? ???. ?????????? ??? ???. ?????????? ??? ???.
 3. ??? ?????????? ??? ?. ?/???. 113/2014 (?? 180) «????????? ?????????? ????. ?????????? ????. ?????????? ????.
 4. ??? ?????????? ??? ?????? 5 ??? ?. 24/2015 (??20) «????????? ??? ?????????? ????. ?????????? ????. ?????????? ?????????? ????. ?????????? ????. 27 ??? ?.4320/2015 (??29) «????????? ????. ?????????? ????. ?????????? ????. ?????????? ????. ?????????? ????.
 5. ??? ?????????? ??? ?. 73/2015 (??116) «????????? ????. ?????????? ????. ?????????? ????.
 6. ??? ?????????? ??? ?. 29/8.10.2015 ?????????? ????. ?????????? (?? 2168) «????????? ?????????? ????.
 7. ??? ??????. ??. 44549/?9.12193/8.10.2015 (??2169) ?????????? ????. «????????? ?????????? ????. ?????????? ????. ?????????? ????. ?????????? ????. ?????????? ????. 54051/?9.14200/22.11.2016 (??3801) ?????????? ????.
 8. ?? ?????? ???, ???. ?????????? ????. ?????????? ????. ?????, ???. ?????????? ????. ?????? ????. ?????? ????. ?????????? ????. ?????? ????. ?????? (?.?.?.?) ????. ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????. ?????? ????.
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????? 4 ??? ?.4387/2016 ?????? ??? ?? ?????????????? ?????? , ?????? ??? ?????????????? ??? ?????????????? ???
???.?.? ?? ??? 53 ??? ?????? ??????, ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??????.

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?) ??? ?????????? ??? ?????? ?????????? ?????? ?????????? ?????????? ?????? (5) ??? ? 1.500 ??????, ?? ??? ??????
????????? ??? (1) ??? ? 300 ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ???
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???? (10) ??? ? 3.000 ?????? ???????, ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????????
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?) ??? ?????? ? ?????????? ???' ?????????? ??? (?. ??????????, ??? ?????? ?????? ?????? ??? ??.?,
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?) ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
5 ??? ?????? 28 ??? ?.1846/1951 (?189),

?) ?????? ?? ?????????????? (????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ??????. ?11321/59554/2170/2016, ???4569/?) ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
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?? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1 ??? ?????? ?????? ?????????? ??????????
????? ???' ?????? ??? ?????????? ??? 5, 18, 37, 38, 39 , 40 ??? 41 ??? ?.4387/2016.

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?) ?? ?????? ?????? ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? -????????? ??? ?????? ???
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?) ??? ?????????????????? (????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 39
????. ?11321/59554/2170/2016, ???4569/?) ?????????? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? 39
???. 1, 41 ??? . 2 ??? ?.4387/2016, ????. ????. ?????? ?????? ??? ?????? ?????????????? ??? ?????? ?????? ?????? ?????? (5) ???
????????? . ? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2020 ????. ?? ?????? ??? ?????? ??? ??????
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2021 ??? ?????? ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???.

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????????? ?????? ?????? ?????? ?????? 1/1/2017, ????. ????. ????. ?????? ?????? ?????? ?????? ?????? 39 ???
.4387/2016 ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (5) ???
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?? ?????????? ?????????? ??? ?????? ??? - ?????? ??? - ??? - ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ???
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.4387/2016, ?????? ????. ????. ????. ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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?) ?? ?????????? ??? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? 40 ????. 2 ??? 41
???.3 ??? ?.4387/2016, ????. ????. ????. ?????? ?????? 1/1/2022 ????. ????. ? ?????? ?????? ?????? ??????
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????? 5 **?? ?????????? ?????? ??? ?????? ?????? ?????? ??? ??????**

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????????? (????????????????? ??? ??? ?????????? ??? ?????? 4 ??? ?. 3660/2008).

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????? ??? (25) ?????? ?????????? ??? ??? (? ?????????? 1 ????) ??? ??? ?????????? (300) ?????? ??? ???
(? 12 ???? ??? ???).

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?) ?? ?????? –????? ??? ?????????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
?) ?? ?? ?????????????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ??????????????,
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?) ?? ?? ?????????? ??? ??????????, ??? ? ?????????? ?????? ?????????? ??? ?????????? ??? ?????? ?? ??? ??? ??? ??????????????
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?? ?????????? ?? ?????? 2 ??? ??? 12 ??? ?????? ?????????????? ?????????? ??? ?????? ?????????????? ???
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????????? ??? 1.1.2017.
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(??85) ??? ?????.

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?????, 17 ????? 2017

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Source

URL:<https://taxexperts.gr/80000/21628/936/2017/13/>