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????? 1: ??????? ??????? ??? ???

????? 2: ??????? ??????? ??? ???

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????? 3: ?????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ??????????.

????? 4: ??? ?????? ??? ?????? ?????? ?????? ??? ???

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? .1013/2020 ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ???

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(??? ?87/24-01-2019)

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

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

1. ??? ????????:

?) ??? ????. 1 ??? ?????? 33 ??? 11 ? ??? ?????? 38 ??? ?????? ??? (? .2859/2000, ??? 248 ??), ??? ?????? ????.
??? ?????????? ????. ?? ????. 4646/2019 (??? 201 ??), ?? ??? ?????? ?????????????? ?? ?????????? ???????????.
?? ?????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ????,
?) ??? ????. 4? ??? ?????? 6, 7 ??? ?????? 31, 1 ??? ?????? 33 ??? 11 ? ??? ?????? 38 ??? ?????? ??? (? .
2859/2000, ??? 248 ??), ??? ?????? ??? ?????? ??? ?????????? ??? ?? ????. 4646/2019 (??? 201 ??),
?) ??? ?????? ?????????? ??? ?????????? (? .4174/2013 - ??? 170 ??), ??? ??????.

2. ?? ?. 83/2019 (??? 121 ??) «????????? ?????????? ??? ??????????, ?????????, ?????????? ?????? ???
?????????».

3. ??? ?????? ??? ?????????? ??/9-7-2019 (??? 2901 ??) «????????? ?????? ?????????? ?????? ???
?????????».

4. ??? 339/18-07-2019 (??? 3051/?./26-7-2019)

?????? ??? ?????????? ??? ?? ?????? ?????? «????????? ?????????? ??? ?????? ??? ?????? ????.
????????? ??? ??????», ??? ??????.

5. ?? ?????? 1 ??? ?. 84/2019 ?? ?? ?????? ?????????? ??? ?????????? ?????????? ??? ?????? ????.
????????? ??? ?????? ??? ?????? ??? ?????? ????.

6. ??? ??????. ?.?. ? 1036960 ?? 2017 (??? 968 ??)

?????? ??? ?????? ??? ?????????? ??? ?????? «????????? ??? ?????? ??? ?????? ????.
????? (????)», ??? ??????.

7. ??? ?????? ?????????? ??? ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.
????????? ??? ?????? ??? ?????? ??? ?????? ????.

8. ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (????), ??????????.

9. ??????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

????? 1: ??????? ??????? ??? ???

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

? ?????????? ?????? ??? ?????????????? ??? ??????? ??? ??????????????, ??? ?????? ?????? ?????????? ?????? ??? ?????? ???
????????? ??? ?????? ?? ??? ?????????? ??????????, ??? ?? ?????????? ??? ?????? 6 ??? .4? ??? ?????? ???.

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

3. ? ?????? ?????? ?????? ????????????, ?? ?????? ????, ??? ?????? ?????????? ??? ?????? ?? ??? ?????? ?????? ??? ?????? ??????????????
??? ???, ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ??????
????????? ?? ?????? ??? ?????? ??? ?????? ??? 050.

4. ? ?????? ?????????? ??? ?????????????? ??? ?????? ?????? ??? ?????? ?? ??? ?????? «?????????» ????
????????? ? ?????? «?????????» ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????.

????? 2: ?????????? ??????? ??? ??? ?????????????? ??? ?????????? ??? ??????

1. ?? ??? ?????? ??? ?????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???
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2. ?????????? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ? ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ??? .4? ??? ?????? 6 ??? ?????? ???, ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???, ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? «.?????????» ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? /.../20...
????????? ??? ?????? ??? ?????? ???/..../20...». ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ?????? ?????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? «??? ??????», ??? ??????.

3. ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ??? ?????? ???
????? ?????? ??? .4? ??? ?????? 6 ??? ?????? ???, ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ???.

????? 3: ?????????? ??? ?????????????? ?????????? ??? ?????? ?????????? ??? ??????

1. ?? ?????????? ??? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ???, ??? ?????? ?????? ? ??????, ? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
?????????/????????? ???, ?? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

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

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?????????????, ?????? ?????? ?????? ??? ?????? ??? ?? ?????????????? ???????, ???? ???? ? ?????? ?????? ????

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?? ?????????? ??? ?????????? ??? ?????????????? ??? ?????? ?????? ??????????????, ?? ?????????? ???? ???? ????

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

4. ?????? 10 ??????? ?? ???? ?????????? ?? ???? ?????????????????? ?????????? ????????, ?????? ??????????? ??????????????
???????????????, ?????????? ??? ?????? ??? ?????????? ??? ?????????????? ?????????????????? ??????. ??? ??? ?????????????? ???
????? ??????? ?? ?????????? ??? ?????? 53 ??? ?. 4174/2013.

5. ??? ?????? ?????????? ??? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? ?????????????? ??????????????, ??
????????????????? ??? ??? ??? ?????? ?????????? ??? ??? ?????????? ??? ?????????? ??? ??? ?????????????? ??? ??????????????, ?????????????? ???
????????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??????????.

????? 4: ??? ??????? ?? ?????????? ?? ???? ?????????? ?? ???? ?? ?????????? ?? ???? ???????
????????? ? ?? ??? ??????????.

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?????, 23 ?????????? 2020

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Source

URL:<https://taxexperts.gr/????/????????????-??????/?10132020-????????????-????????????-????????????-????????-????-????-????????-??>