

???????

?15/?'/???.12565/311/2020 ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ???? ?????????? - ?????????? ?????? ???? ?????????? ??? ?????? 38 ??? ?.4670/2020 (?' 43)

?????, 16 / 3 / 2020

?????. ????. : ?15 / ?' / ???.12565 / 311

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

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

?/??? ?????? ?????????? ??? ?????? (?15)

????? : ?'

???. ?/???. : ??????? 29

???. ??????: 10110 - ????

?????????: ?. ????

?????????: 210 - 3368109

FAX : 210 - 3368116

????: «????????? ?????????? ?????????? ?????? ??? ?????????? ?? ?????????? - ?????????? ??? ?????????? ??? ?????????? 38 ??? ?.4670/2020 (?' 43)»

???. ?????????? ??? ?? ??? ?????????? ??? ?????? 38 ??? ?.4670/2020 (?' 43) ?????????? ?? ?????? 42 ????.4387/2016, ???. ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ?????????? ???, ???. ??????????, ???????????????, ???. ?????????? ??? ?????? 22 ??? ?.3863/2010, ???. ?????????? ?????????? ?????? ?????? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??????????.

????????? ??? ?? ?????????? ?????? ?????? 1/1/2017, ???. ???. ?????????? ?? ?????? ???. ?????? ??? ?????????? ???. ?????? ??? ?????? ?????? 40 ??? ?.4387/2016 ???. ???. ?????????? ???. ?????? ???. ???. 4 ????. 1 ??? ?.2458/1997. ?????? ???. ?????? ???. ???. 6, ???. ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2017, 2018 ???. 8 ??? ?????? ?????? ??????).

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

1. ?????????? ?????? (???. 1)

???? ?????????? ?????? ?????? ?? ?????? ???. ?????? 20 ????. 1 ?????????? ???. 3863/2010, ?????? ???. ?????????? ???. ?????? ???. ?????? 27 ??? ?.2639/1998 (????? ???. ?????? ???. ?????? ???.).

???. ?????? ?????? ?????? ???. e-????? (????? ???.), ?????????? ???. ?????? ?????? ?????? ???. ???.

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

???? ??? ?????????????? ??? ?????????? ?????????????? ?? ?????????????? ??? ???? ??? ?? 10% ??? ??? ????? ??? ?????????????? ?????????? ???, ??? ??? ?????? ??? ?????????? ??? ?????? ??????, ?????????????? ?????????? ??? ??? ?????????? ?????? ?????? (???).

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

3. ?????????? ?????? ?????????? (???. 3, 4 ??? 5)

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

????????????? ??? ?? ?? 2017 ??? 2018 ? ?????? ?????????? ?????????? ??? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ? ?????????? ??? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?? ?????? 25 ????, ??? 31?? ?????????? ??? ?????????? ?????? ??? 1/1/2019 ??? ???, ? ?? ??? ?????????? ?????? ?? ?????? ?? ?????????? ?????????? ?????????? ?????????? ?????? (?' 173).

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

????????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ?? ?????????? ?????????? ??? ?????? ?????????? ??? ?? 300 ????, ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

?? ?? ?? ?????????? ?????????? ?????????? ?????? ?? 150 ?????? ?????????? ? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? 25. ?????????? ?????? ?????? ?????? 12, ??? ???, ?????????? ?? ??????.

4. ?????????? ?????????? ?????????? (???. 6)

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

. ?????? ?????????? ??? ?? 150 ??????

???? ??????????????, ? ?????????????? ?? ?????? ?????????? ??? ?? 150 ?????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (???), ??? ?????? ?????????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???.

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

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

????????? 1

????? ??? ?? ?? 2017 ?????????? ??? ?? ?????????? €4.400,00 ??? ?????? ??? ?? ?????? ??? ?????? ?????????????? ?????? ??? e-???, ??? ?????? ??????, ?????????? ?????? ??? ??, ?????????? ?????? €440,00 (€4.400,00 x 10% = €440,00). ?? ?? ?????? ?????? ??? ?? ?????????????? ?????? ?????? ??? 150 ?????? ?????????? (€4.400,00 / €26,18 = 168,06 ?????? ??????), ??? ?????? ??? ?????? ?????? ?????? ?????? ??????.

?? ?????????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (€440,00) ??? ?????? ??? ??????.

????????? ?????? ??? ?? 2017 ?????? €1.043,76 [(14% ??? ?????? ?????? + 6,95% ?? ?????? ?????? + 0,25% ??? ???) x €410,26 ?????? ?????? x 12 ?????? = €1.043,76].

?? ?????? ?????? ?????? €603,76 (€1.043,76 - €440,00 = €603,76) ?????????? ?? ?????? ??? ?????? ??????.

????????? 2

????????? ??? ??? ?? 2017 ?????????? ??? ?????????? €11.000,00 ??? ?????????? ??? ?? ??? ?????? ??????????????????
????????? ??? e-?????, ??? ?????? ???????, ?????????? ?????? ??? ??, ?????????? ?????? €1.100,00
(€11.000,00 x 10% = €1.100,00). ? ?? ??? ?????? ?????? ?????????? ?????????? ?????? 150 ??????
????????? (€11.000,00 / €26,18 = 420,17 ?????? ???????), ??? ?????? ?????? ?????? ?????? ?????? ??????
?? ?????????? ?????? ??? ?? 2017 ????? €1.043,76. ???????, ??? ?????? ?????? ?????? ?????? ?? ??????????
????? ?????? ?? 2017 ????? €1.043,76. ???????, ??? ?????? ?????? ?????? ?????? ?? ??????????
? ?????????? ?????????? ?????????? ?????? ?????? €56,24 (€1.100,00 - €1.043,76) ?? ?????????? ?? ???? ?? ???
??????.

? . ?????? ?????????? ??? 150 ??????

??? ??? ?????????? ?? ??? ?????? ?????????? ??? 150 ?????? ?????????, ?????????? ??? ?? ??? ??????????
????????? ??? ?????? ?????????? ??? ?????? ?????????? ?????? ??? ?????????? ?????????? ?????????? ??? ?? ???
????? ?????????? ??? ?????? ??????.

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

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

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

????????? 3

????????? ??? ?? 2017 ?????????? ??? ?????? ?????? €3.200,00 ??? ?????????? ??? ?? ??? ?????? ??????????????
????????? ??? e-?????, ??? ?????? ???????, ?????????? ?????? ??? ??, ?????????? ?????? €320,00 (€3.200,00 x
10% = €320,00). ? ?? ??? ?????? ??? ?? ?????????? ?????? ?????? 150 ?????? ?????????? (€3.200,00 /
€26,18 = 122,23 ?????? ???????).
????????? , ??? ?????? ?????????? ?????????? ?? 5 ?????? (€3.200,00 / €26,18 = 122,23 ?????? ?????????? ,
122,23 ?????? ?????????? / 25 ?????? = 4,89 ?????? , ?????? 4 ?????? ??? 22 ?????? ?????????? , ???, ?????????? ???
????????? ?????? ?????? ?????? ??? ?? 12 ??? ?????? ?????????? ?? ?????? , ?? ?????? ?????? ?????? ?????? ??????????
5 ??????).
? ?????????? ?????? ?????? ?????????? ?????? ?? €86,98 [(14% ??? ?????? ?????? + 6,95% ??? ?????? ??????
????????? + 0,25% ??? ???) x €410,26 ?????? ?????? ?????? = €86,98].
? ?????????? ?????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? (€320,00) ?????????? 3 ??? ?????? ??????????
(3 ?????? x €86,98 = €260,94 ??? ?????? ?????? ?????? ?????? €59,06).
????????? , ? ?????????? ??? 3 ?????? ?????????? , ??? ?????? ?????? ??? ?????? ?????????? ??? ?? ??? ?????? ??????????
€106,67 (€86,98 + €59,06/3). ?????????? , ? ?????????? ?????? ??? ?????? ?????? ?????? ?????? , ??? ??
???? 5 ?????? ?????????? . ?????????? , ? ?????? ?????? ?????? ?? 5 ?????? ?????? ?????? ?????? ?? €434,90 (5
????? x €86,98) ??? ?????? ?????? ?????? ?????? ?????? ?? ?????? €320,00. ? ?????? ?????? ?????? €114,90 (€434,90 -
€320,00) ?? ?????????? ?? ?????? ?????? ?????? ??? ?????? ??????.

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

???? ?????????? ???, ? ???????????, ??? ?? 2017, 2018 ?? 2019, ??? ?????????? ?????????? ?????????? ???,
?? ?????? ???????, ?????????? ?????? ??? ?????????? ?????? ?????? ?????? (??):
?) ??? ??? ?????? ?????? ?????????? , ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ???, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ????. ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??????
???? ?????? ?????? ?????? , ??
?) 10% ??? ??? ?????? ??? ??????.

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

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

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

?? ?????????? ?? ?????????????????? ? ??????? ??????? ????????, ?? ??????? ?????????????? ????? ?? ?? ???????????????, ?? ?????????????????? ????? ?? ?? ???????????????, ?? ?????????????????? ?? ?? ?? ????? ??????? ??? ?? e- ???.

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

????????? 4

? ?????????????? ??? ?????? ???, ?????? ??? ??????????????, ??? ?? ?????????????? ?????????????? ???, ??? ??? ?????????????
????????? ??????????????, ??? ?? €300,00 ???????, ?????? ?? ?????????? ?????????????? ?????????? ??? ?? ??????
??? ??? ????? €763,20 [(14% ??? ?????? ?????? + 6,95% ??? ?????????? ?????? + 0,25% ??? ???) x
€300,00 x 12 ??? = €763,20].
????????? ??? ? ??????? ?????? ?????? ?????????? ?????????? ??? ?????????????? ?????????? ???, ?????????? ??????????
??? ?? ??? 2017 ??? ??????? ?????? ?????? ?????????? ??? ?? €1.043,76.
. ?????????? ?????? ?????????? ?????????? ?????? ??? ?????????? €5.000,00 ??? ?????????? ??? ?? ???, ?????????? ???
????????? ??? ?? -????, ??? ?????? ?????, ?????????? ?????????? ??? ?? ???, ?????????? ???
€500,00 (€5.000,00 x 10% = €500,00), ??? ?????????? ?????? ?????????? ??? ?? 150 ?????? ??????????
(€5.000,00 / €26,18 = 190,99 ?????? ??????????).
. ? ?? ??? ?????? ?????????? ??? ?????? ?????, ??? ?????? ?????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???
????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???????.
??? ?? ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????????? ?? ??? ?????? ?????? ?????? €1.263,20 (€763,20 ??? ?? ?????? ?????? ??????????)
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? + €500,00 ??? ?? ??????).
. ?????? ?????? ?????? €1.263,20 ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? €1.043,76,
??? ?? ?????????? ?????? ??? ?? ?????? ??? ???????. ? ?????? ??? ?? ?????? ?????? ?????? ??? ?? ?????????? ??
????????? ??? ?? ???????.
. ? ?? ? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????? (€1.043,76), ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? €1.543,76
(€1.043,76 + €500,00). ? ?????? ?????? ?????? ?????? €1.263,20 (€763,20 ??? ?? ?????? ?????? ??????????)
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? + €500,00 ??? ?? ??????).
??????, ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? €280,56 (€1.543,76 - 1.263,20),
????????? ?? ?????? ?????? ??????.

????????????? 5

?. ?????????????? ??? ????? ??, ????? ???? ??????????????, ????? ?? ?????????????? ?????????????? ???, ??? ?? ??????????????
????????? ??????????????, ?????? €300,00 ???????, ?????? ?? ?????????? ?????????????? ?????????? ??? ?? ??????
?? ?????? ?????? €763,20 [(14% ?? ?????? ?????? + 6,95% ?? ?????????? ?????? + 0,25% ?? ???) x
€300,00 x 12 ??? = €763,20].
????????? ??? ?? ??????? ??????? ?????????? ??? ?????????? ?????????? ??? ?????????? ?????????, ?????????? ??????????
?? ?? ??? 2017 ?? ??????? ?????? ?????? ?????????? ?????? €1.043,76.
. ?. ?????????? ? ??????? ?????????? ??? ?????? ?????????? €1.000,00 ??? ??????? ??? ?? ??? ?????? ??????????????
????????? ??? e-?????, ??? ?????? ???????, ?????????????? ?????????? ??? ?? ?????????? ?????? €100,00 (€1.000,00 x
10% = €100,00). ? ?? ??? ?????? ?????? ??? ?????? ?????????????? ?????????? ??? 150 ?????? ??????????. ?. ? ?? ???
????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? ??????????????, ??? ??????
????? ?? ?????????? ??? ?? ?????????? ??? ?????? ?????????????? ?????????????? ?????????? ??? ?????????? ??? ??????????????
????? ?????????? ??????.

€863,20 (€763,20 ????????????????? + €100,00 ??? ????? ????? ??????????).

????????? ?????? ?????????? ??? ?????????? ?? ?????????? ? ?????????????? ?????? ?????????? ?????? ?????????? ?????? €180,56 (€1.043,76 - €863,20) ?????? ?? ??????????.
?. ??? ? ?????????????? ?????? ??? ?????????? ?? ?????????? ?????? ?????????????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ?????? €1.043,76), ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? €1.143,76 (€1.043,76 + €100,00 ??? ?? ??????).
????????? ??? ???? ? ?????????? ?????? ?????? ?????? ?????? ?????? €1.043,76, ?? ?????????? ??? ?????? €100,00
(€1.143,76 - €1.043,76) ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

????????? 6

? . ?????????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?? ?????????????? ?????? ?????? ??? ?????? ??????????????
????????? ??????????????, ??? €300,00 ?????????? ?????? ?? ?????????? ??? 3 ?????? ??? 2017 ??????????????
????????? ?????? €190,80 [(14% ??? ?????? ?????? + 6,95% ??? ?????????? + 0,25% ??? ???) x
€300,00 x 3 ?????? = €190,80].
????????? ??? ???? ? ?????????? ?????????? ?????????????? ??? ?????????????? ?????????? ?????? ??? 3 ??????,
????????? ??? ?????????? ?????????? ?????????? ?????? €260,94 (€86,98 ?????????? ?????? ?????? x 3 ?????).
. . ?????????? ? ?????????? ?????????? ?????????? ??? ?????? ??? ?????????? €5.000,00 ??? ?????????? ??? ???? ?????? ???
????????? ?????? ??? e-????, ??? ????? ??????, ?????????? ?????? ?????????? ??? ?????? ?????????? ???
€500,00 (€5.000,00 x 10% = €500,00), ??? ?????????? ?????? ?????? ?????????? ??? ??? 150 ?????? ??????????
(€5.000,00 / €26,18 = 190,99 ?????? ??????????).
. . ? ?? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????, ??? ?????? ?????? ??? ??????????
??? ?? ?????????? ??? ?????????????? ?????????? ?????????? ?????? ??? ?????????? ??? ?????????????? ?????? ??????????
????????? . ??? ??? ??? ?????????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ???
????????? ?????????? ?????????????? ??? ?????? ??? ?????????? ?????? €690,80 (€190,80 ?????? ??? ?????? ?????? ??????????????
????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? + €500,00 ??? ?? ??????????).
????????? ??? ?????????? ??? ?????????????? ?????? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? (€1.043,76),
????????? ?????? ?????? ??? ?????? ??? ?????????? ?????? ?????? 3 ?????? + €500,00 ??? ?? ??????????).
????????? , ? ?????????????? ?????? ?? ?????????? ?? ?????? ?????? ?????? €282,82 (€1.043,76 - €760,94) ?? ??????????
?????.

????????? 7

? . ?????????????? ??? ?????? ???, ??? ?????? ??? ?????????????? ??? ?? ?????????????? ?????? ?????? ??? ?????? ??????????????
????????? ?????????????? ??? €300,00 ????????, ??? ?????? ?? ?????????? ??? 3 ?????? ??? 2017 (???????????,
????????????, ????) ?????????? ?????????? ?????? €190,80 [(14% ??? ?????? ?????? + 6,95% ??? ??????????
+ 0,25% ??? ???) x €300,00 = €63,60 x 3 ?????? = €190,80].
????????? ??? ???? ? ?????????? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????? 3 ??????,
????????? ??? ?????????? ?????????? ?????? €260,94 (€86,98 ?????????? ?????? ?????? x 3 ?????).
. . ?????????? ? ?????????? ?????????? ?????? ??? ?????? ??? ?????????? €2.000,00 ??? ?????????? ??? ???? ?????? ???
????????? ?????? ??? e-????, ??? ????? ??????, ?????????? ?????? ?????????? ??? ?????? ?????????? ???
€200,00 (€2.000,00 x 10% = €500,00), ??? ?????????? ?????? ?????? ?????? ??? 150 ?????? ??????????
(€2.000,00 / €26,18 = 76,39 ?????? ??????????).
?? ???? ??? ?????????????? ?????????????? ?????????? ?????? ?????? ?????? 2 ?????? (€200,00 ??????????????
????????? / €86,98 ??????? ?????? ??????), ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????????? ?? €100,00.
. . ??? ? ???? ? ?????? ?????????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? 3 ?????? ??????????, ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??????????
??? ?????? ??????????, ??? ?????????? ??? ?????? .
?? ???? ?????? ?????????? ??? ??????????, ? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????
????? €163,60 (€63,60 ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? + €100,00 ???
?????????), ? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????
?? ???? ??? ???? ??????????.

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????????? + €100,00 ??? ?????? ??????), ??? ? ???? ?????? ?????? ?????? ?????? ?????? ?????? €23,38 (€186,98 - €163,60)
????????? ?? ?????????? ?????? ??????????.

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?. ?????????????? ??? ?????? - ????, ?? ?????? ?????????? ??? ?????????? ?????????? €1.500,00 ??? ?? ???? 2017,
 ?????????? ?????????? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ?????????? ?????? €5.691,00 [€1.500,00 x
 14 ??? x (20% ??? ??? ?????? ?????? + 7,10% ??? ?????????? ??????)].
 ?. ?????????? ? ?????? ?????????? ?????????? ??? ?????? ?????????? €5.000,00 ??? ?????????? ??? ?? ??? ??????
 ?????????? ?????? ??? e-???, ??? ?????? ??????, ?????????? ?????????? ??? ?? ??? ?????????? ???
 €500,00 (€5.000,00 x 10% = €500,00), ??? ?????????? ??? ?????????? ??? ?? 150 ?????? ??????????
 (€5.000,00 / €26,18 = 190,99 ?????? ??????).
 ?. ??? ??? ???? ?????????? ?? ? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ?????????? ???
 ?????????? ?????????? ?????? €6.191,00 (€5.691,00 ??? ?? ?????? ?????? + €500,00 ??? ??????). ?
 ?????????? ?????? ??? ??? ?????? ??? ?????? ?????? ??? ?????????? ?? €1.031,39 (??? ?????????? ??? ?? ??????
 ??? ??? ???, ??? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????????? ???). ??????, ?
 ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??, ??? ??? ??????????
 ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??, ??? ??? ??????????

5. ?????? ?. ?? ?? ?? ??????? ?? ?? ?????????? (???. 7)

????????????????? ? ?????????????? ?????????? ??? ?? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ??
????????? ?????????????? ?????????? ??? ?????? ?????? ?????? ?????? ?????????????????? ??????????.
????????? ?????????????? ??? ?????????? ?? ??? ?????? ??? ?? ??? ?????????? ?????????? ?????????? ?????????? ????.
14913/343/?10034/27.6.2011 (?' 1586) ?? ??? «????????????? ??????????» ??? ?10034/4148/133/5.3.2013 (?' 540)
?? ??? «?????? ??? ?????? ?????????????? ??? ??? ?????? ??? ??? ?????? ??? ??? ?????? ?????????? ??? ??? ??? ».

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URL:[https://taxexperts.gr/???/????????-??????????/?15????125653112020-?????????-?????????-????????-????????-????-????](https://taxexperts.gr/???/????????-??????????/?15????125653112020-?????????-?????????-????????-????????-????????-????-????)