

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

? .2113/2020 ?????????? ??? ?????????? ??? ?????????????? ??????????????
??? ??????? ?????????????? ???????? ?? ??? ?. 4172/2013 («?.?.?.»)
??? ??? ?????????? ??? ?????????? ?????????? ??????? ??????????
????????????? ??? ?????????? («?.?.?.?.»), ??? ??????????????
????????? ???

?????, 22-07-2020
? 2113/22-7-2020

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

????????????? ???? ?????????? ???????
????????????? ?????????? ?????????????? ??????????
????? ?' ?????????????? ??????????

???. ???:????:????? 8
???. ??????:10184 ????
?????:+30 210 3375 864
E-Mail:dos@aade.gr

????????? ??????????? ?????????????? ??????????????
?????????? ??????????? ??????? ??????????????
????????? ?'- ?'

???. ?/???:???. ??????? 10
???. ????????:10184 ????
???????:+30 210 3375 311, 312, 317, 318
E-Mail:d12.admin@vo.syzefxjs.gov.qr

? 2113/2020

????: ??????? ?? ???? ??????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ?? ?? ?. 4172/2013 («??.?.») ??? ?? ???? ??????? ?? ???? ??????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ?? ???? ??????? ?? ???? ?????? ?? ???? ?? ??.?.?, ??? ??????? ?? ???? ??????? ?? ???? ??????? ?? ???? ??????? ?? ???? ?? ???? ??????? ?? ???? ?? ??.?.?, ??? ??????? ?? ???? ??????? ?? ???? ??????? ?? ???? ??????? ?? ???? ??????? ?? ???? COVID-19.

1. ?????????? ???????, ? ??????? COVID-19 ??????? ??? ????? ?????? ??????, ?? ????? ???????????, ?????,
?? ?????? ?????????????? ???????????, ?????????? ?????? ?????? ?????, ?????? ?????????? ?/??/ ??????
??? ?????? ??????. ?? ?? ??? ????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????
????? ??? ?????? ??? ??' ???????, ?????? ?????? ?????????? ??? ?????????? ?? ?????? ?????? ??
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ?????? ??????/?????????, ??? ? ?? ??
????? ?????????? ??? ??????????.

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

(OECD Model Tax Convention on Income and on Capital, ?????? 21?? ?????????? 2017, ??? ????: «???????

4. ????? ???????, ?? ????? ??????????? ??? ?????????? ???' ??????????????: ?) ??? ?????? ?????? ??? ?? 14.03.2020
??? (?' 64) «????????????? ?????? ?????????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
COVID-19» ??? ?) ??? ?????? ?????????? ??? ?? 20.03.2020 ??? (?' 68) «????????????? ??? ?????? ??? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? COVID-19, ??? ?????? ??? ?????????? ???
??? ?????????????????? ??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ??????????»
???????????, ?????? ????, ? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?????????? ??? ??????
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?? COVID-19 ??????? ??? ???????????.
?? ??? ? ?? ???????, ?? ??????? ??? 18 ?????? ??? 15 ?????? 2020 ?????????? ??? ?????????? ??? ?????????? ???
??? ??????? ??? ?????? 4 ??? 6 ??? ??? ?? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ????, ?? ??????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???.

5. ??? ?????????? ??? ??? ??????????? ?????? ??? ?????????? ?????? ?? ??? ????? ???????????, ?????? ?????????? ??? ???
????? ?????????????? ??? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ???
????????????? ??? ??? ?? ?????????? ??? ??? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? 4 ??? 6 ??? ???
????? ?? ?????????? ??? ??? ??? 18? ?????? 2020 ? ??? ??? ??? 15? ?????? 2020, ??? ?????? (??. ??? 9
????? 2020 ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??? 14 ?????? 2020 ??? ???
??? ??????, ???, ???????????, ?? ?????? ??? ?????? ?????? ?????????? ??? ??? 1? ?????? 2020).

???? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 18? ?????? ???? ???? ???? ???? 15? ?????? 2020, ?
????? ?????? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
???? ???? ?????? ?????? ?????? ?????? ???, ??? ???? ?????? COVID-19.

I. ?????????? ??????????

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

?1. ?????????? ??? ?????????? ??? ?????????? ??? ?????????? (???. 1 & 2 ??? ?????? 4 ??? ?.?.?)

6. ??? ?? ??????? ?? ?????? ?????????????? ?????????? ?????????? ?? ?????????? ?? ?????? ?????? ?? ???? ?????????? ??
18 ??????? ?? 15 ??????? 2020, ?? ??????? ?? ?????? ?????? ?????????????? ?????? ?? ?????? ?????????? ?????? ?????? 4
???. ??? ?? ??????? ?? ?????? ?? 18? ??????? ?? ??? ?? 15? ??????? 2020 ??? ?? ?????? ?? ?????????? ?? ?????? ?????? ??
????? ???.

7. ??????????? ?? ??? ??????????? ?? ?????? 4 ??? ?.?.?, ??? ??????????????? ?? ??? ?. 4646/2019 (??? ? 201/12.12.2019), ??????????????? ?? ?????? ??? ?? ??????????? ?? ??????????????? ?? ???????????????, ??????????????? ?? ??????????? ?? ??????????????? ?? ?????? ??? ?? ?????? ??? ??????????????? ?? ??????, ?????? ???, ????? ?????? ??? ??????????? ?' ??? ??????????? 1 ??? ?????? 4 ?.?.., ?? ?????? ??? ??? ?????? 4 ??? ?. 4172/2013 ??? ??? ?????? 1 ??? ?. 4646/2019).

8. ? ??????? ??? ?????????? COVID-19 ??? ?????????????? ??? ?????????????? ??????????:
?) ??????? ??????? ??? ?????? ?????????? ??????? ??? ?? ?????? ?????????? ??? (???? ?????????????? ? ??????
?????) ??? ?????? ?????????? ??? ?????? (????? ??????),
?) ?????? ?????? ??? ?????????? ?? ??? ?????? (????? ?????? ??????????) ??? ?? ?????? ??????
????????? ??????, ??? ?????????? ?????? ??? ?????? (????? ??? ?????????? ?????? ???)
????????? ??? ?????? COVID-19.

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

?????????. ??? ??? ????? ???, ??????????? ??' ??? ????? ?? ???? ?????? ??? ?????????????? ?? ??????? ?? ???
?????, ??? ??? ????? ?? ?????? ?????? ???.

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

? .1. ?????????? ??? ?????????? ??? ?????????? ??? ?????????? (??? .3 & 4 ??? ?????? 4 ??? ??.?)

16. ?????????? ??? ??????? ?????????????????? ?????? ??? ?????????? ?????? ??? ?????????? COVID-19 ??????????????????
????????? ??? ?.?.?, ?????????????????? ?? ??????: ??? ??? ?????????? ??? ?????????????? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ?????? 4 ??? ?????? 4 ??? ?.?.? ?? ???? ?????????? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? COVID-19. ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ?? ?????????????? ? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? COVID-19 ??? ?? ?? ??????, ? ?????? ???
????????? ?? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? (?)?. ?????????? ??????
?????????-????????? ?????? ?????? ?, ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? (????? ??????). ?????? , ?????? ??? ???? ?????? ?????? ?????? ?????? ?????? ??????
?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? , ??? ??????
????????? ??? ??? ?????? ?????? ?????? ?????? .4172/2013, ?? ?????? ??? ??? ?????? ?????? ???
????????? ??? ?????? ?????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
?? ???????????. ?? ?????? , ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? 4 ???
????? 4 ??? ?.?.? (????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? , ??? ?????? ?????? ???
????????? ??? ?????? ?????? ??? ??????) ?????? ?? ??? ?????? ?? ?????? ?????? ??? , ?????? ?????? ??????
????? ??? ??? ?????? ?????? ?????? ?????? ?????? . ?????? , ??? ?????? ?? ?????? ?????? ???
?? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? COVID 19 (????? ?????? ??? , ??? ?????? ???
????????? ??????), ??? ?????? ?????? ??? ?? ?????? ??? ??? ?? ?????? ?????? , ??? ?? ?????? ??????
????? ??? ?????? ??? ?????? , ??? ?????? ??? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????? ?????? ??????.

?? ??? ?????? , ?? ?????? ??????/????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ???
????? ?? ?????? ?????? ??? ?????? , ?????? ?????? ?????? ?? ?? ?????? ?????? ??? ?????? ?????? ???
????????? ?????? ?????? ??? ?? ?????? ?????? ?????? , ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ???
????????? ??? ??? ?????? ?????? ??? ?????? , ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? , ??? ?????? ?????? ??? ?????? ?????? ??? ?????? , ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

19. ?????????? ??? ? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? COVID-19 ?????? ??? ?????? ??????, ??? ?????? ?? ?????????? ?????? ??? ?? ?????? ??? ?????? ?????? ??? «?????????» ?????? ?????? ?????? ?????? ?????? . ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? /?????? ?????? ??????.

II. ??????? ?????????????? ??????????????

20. ????? ???? ?????????? ??? ?????????? ??? ?.?.?. ????? ?????? ?????????????? ?? ?????????? ?????????? ??? ??????
?????? ?? ?????????????? ?????? ??????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????
??? ?????? ??????????, ??? ??????? ? ??????. ?????? ?????????? ?????????? ??? ?????? ??? ??????????:
?) ??? ??? ?????? ?? ?????????? ?????????????? ??? ?????????? ?????? ?? ?????????? ?? ?????? ??? ?????????? ???
????? ??? ?????????? ?????????? ???, ??? ??? ?????????? ??? ?????? ?????????? COVID-19, ?????????? ??? ??????????
?????? ?????????? ??? ??? ?????????? ??? ?????? ???,
?) ??? ??? ?????? ?? ?????????? ?????????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?????????? ??
?????? ?????????? ??? ??? ?????????? ?????? ?????? ?????????? ?????? ??? ?????? ?????????? ??? ?????? COVID-19,
????????? ??? ?????????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
?) ??? ??? ?????? ?????????? ??? ??? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?
????? ?????????? ? ?????????? ?????? ??????????.

?. ??????? ?????????? ?? ?????????? ?? ?????????? ?????????? ?? ?????? ?? ?????????? ?????????? (?.?. ?????? ??
?????? ?? ???? - "Home office")

?1. ?????????? ??? ?????????? ??? ?????????? ?????????? (????? 6 ??? ?.?)

21. ??? ?????????????? ??? ?????? 6 ??? ?.?. ???? ?????? ? ?????? ??? ?????????????? ?????? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
???????????, ?????? ??? ?? ?????? ?????? ?? ?????? ?? ?????? ?????? ??? ?????? ?????? ?????? ??????
????????????? ??? ??????????, ?????????????? ? ?????? ?????? ??????, ?????? ??? ?? ?????? ?????? ?????????????? ??????
??? ?.?.?. ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????????? ?????????? ? ?????? ?????? ??????????
????? ??? ?? ?????????? ??? ?????????????? ?????? ?????????????? ??? ? ?????????????? ??????????, ?????? ??? ??????
????????? ??? ?????? ?????, ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????????????
??? ?????????? (???. ?????????? ?????? . 4172/2013 ??? 6).
?? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??????
?????????, ??? 18 ?????? ??? 15 ?????? 2020 ??? ?????????? ?????? ??? ?? ?????????? ?????? ?????? ??????????????
???? ?????? ?? ??? ?? ?????? 6 ?.?.? ??? ?? ?????? ??? 18? ?????? ? ??? ?? 15? ?????? 2020,
????????? ??? ?????????? ??? ?????? ?????? ?????? ??????????. ??? ??????????????:
????? ??? ?? ?????? 1 ??? ?????? 6 ??? ?. 4172/2013, «????? ??????» ?????? ?
????????????? ??? ?????? ?????????????? ?????? ?????????????? ??? ?????? ??? ?????? ?????????????? ?? ??? ?? ?????? ??
????????????? ??? ?????? ??????????????.

22. ??????? ???. ??????? ???. ?????????????? ???. ??????? ???. ?????????????? ???. ??????? ???. ?????????????? COVID-19 ?????????????? ??????? ???. ??., ?????????????? ???. ??????: ?? ?? ?????????? ????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????? 6 ???. ?4172/2013 ? ??????? ???. ?????????? ?????? ??????? ???. ??????, ?????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. COVID-19. ???????, ? ?????????????? ?????????? ???. ?????????????? ???. ?????????????? ???.

???????????????? ????? ??????, ??? ????????????, ????? ?????? ????? ?????? ?????????? ?????? ??? ?????????? ???' ????
???? ?????? ??? ??????? ????????????, ?????? ??? ? ?????????? ??? ??????????????? ?? ?????? ??? ?????? ????
????????? ??? ????????????, ??????? ?????????? ??? ?????? ????????????, ? ?????????? ??? ?????? ?????? ??????????
????? ??? ???? ?? ?????? ??? ??????????????? ??? ?????? ??? ???????????, ???? ?? ?????????? ??? ?????? ????
?????????????.
?? ???? ??????????, ? ?????? ?? ???? ?????? ?????????????? ?????????????? ??? ??????, ?? ???? ?? ??????????
????????????? ??? ??? ?????????? ??? ?????????? ?????????????? ??? ?????????? ?? ?????? ?? ?????????????? ??????????,
?????????????, ??????, ?????? ??? ??? ?????? ?????? ?????????????? ????, ?????? ?? ??????????, ?????? ?????? ????
????? ??? ??????????, ???? ?? ?????? ??????/????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????????? ?? ????
????????? ???? ??? ?????????? ? ??? ?????? ?????????????? ???? ?????????, ?????????? ?????????? ?????? (????? ??????????????
????????? ???? ?????? ??? ?????????? ??? ?????????? ?????????????? ??????). ??????????, ??? ?????????????? ?????? ? ??????????
????? ?????? ??????????????, ?????? ?? ?????????? ??? ?????????? ?????????????? ???? ?????? ?????????? ??? ?????? ??????????
??? ?????????????????? ?????????????????? ?????????? ?? ?????? ?????????????? ???? ?????????????? ???? ?????? ??????????
COVID-19 ??? ?????????? ?????????????? ?????????? ?????????? ??????????????.

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

23. ?????????????????? ????.???.?. ???. ?????????????? ? ?????? ? ?????? ?????????????? ?????????? ?? ????.
????????????? ?????? ?????????????????? ?????????????? ?????? ????. ?????? ?????? ?????????????? ?? ?????? ????.
????????? ?? ????. ?? ??????. ?????????? ????. ?????? ????. ?? ?????? ?? ?????? ????. ??????, ?????? ?? ?? ??????????
????? ?? ?????????? ????????, ?????? ?????? ?? ?????? ????. ?????? ?????? ?????? ?????? ?????????? ?? ?????? ?? ?? ?????? ??????
????? ???????????.

25. ??????????, ??????????? ??' ??? ???? ??? ?????????? ??? COVID-19 ??? ??? ?????? ??? ? ??
????????? ?????? ??? ?????????? ??? ?????? ?? ??? ?????? ??? ??????, ? ?????? ??? ?????????? ??? ???
????? ??? ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??????????, ?????? ??? ?????? ??? ??? ?????
????????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ??????, ??
????????? ??? ??? ??? ???????, ? ?????????? ??? ??? ?????? ?????? ??? ?????? ??? ???.

? . ?????????????? ??????????????/?????????.

?1. ?????????? ??? ?????????? ??? ?????????? ?????????? (????.5 ??? ?????? 6 ??.?)

26. ??? ????? ?????????? ????. 5 ??? ?????? 6 ????. 4172/2013, ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??????????????, ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??????????, ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???, ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???
?? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ???, ??? ?????????? ???
????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???
????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???, ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???
?? ??? ?????? ???.

27. ?????? ???. ?????? ?????? ?????? ?????????????? ??????????????, ? ?????????????? ?????? ?????? ?????? ?????? ?????? ??????
????????????? ?????????? ??? ???? ?????? ? ? ? ?????????? ?????????????? ??? ?????????? ?????????????? ,?? ????
????????????????? ??? ???? ?????????????? ??? ?????? ?????????? ?????????????? ??? ??? ?????? ?????????? ?????????? (????? ????)

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

28. ?????????? ??? ?????????? ??? ?????????????????? ?????? ??? ??????????, ???? ??? ?????? COVID-19, ??????????????????
????????? ??? ?.?.?.?, ??????????????????, ??? ?????? ?????????? ??? ??? .5 ??? ?????? 6 ??? ?.?.?, ???:
- ?? ??????? ??? ?????????? (????????? ? ??) ???????? ?????????? (???? COVID-19) ??? ??????? ??????
????????? ??? ?????????? ??? ???? ?????? ? ?????? ?????? ?????? ??? ?????? ?????????? ???????, ??? ?????????? ?????? ????
????????? ??? ?????????? ??? ???? ??? ?????????? ??????
- ?? ??????? ??? ??? ??????, ?????????? ?????? ?????????? ??????????, ?? ??? ?????? ?????????? ?? ??????????????????
????????? ??? ?????? ?? ??? ?????? ?? ?????? 6 ??? ?.?.?, ?????????? ?????? ?????? ??? ?????? ??? ??????????????
??? ?????? ?? ??? ?????? ??? ?????? ?????? ?????????? / ?????? ?????? ?????? ?????????? ??? ??????
? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 18 ?????? ??? 15
????????? 2020 ??? ?????????? ????. ??? ?? ?????? ??? ?????? ??? 18? ?????? ??? 15? ?????? 2020 ??? ???
?? ?????????? ??? ?????????? ? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
?? ??? ??????????, ?? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??
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? . ??????? ??/??????????

?1. ?????????? ??? ?????????? ??? ?????????? ?????????? (???. 3 ?????? 6 ????)

32. ?????? ??????????? ?? ???? ??????????? ??????, ??? ?? ?????????? ??????? ?????????????? ??? ??????????? ???
?????? ??????????? ??????? ??????? ?????????? ??????? (3) ?????, ??? ? ??????? ??? ????? ?????????????? ??
????????? ?????? ?? ??? ?????? ? ?????? ??? ????? ?????????? ?.?.?., ?????????? ??? ?? ?????????? ???????????
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33. ??????? ???. ??????? ???. ?????????????? ???. ????? ???. ??????? ???. ?????????? ???. ?????????????? ???. ?????????????? ???. ??????? ???. ???.?, ???. ???. ?????????? ???. ???. ???. ?????? ???. ?????????? ???. ?????????? ???. ?????????? ???. COVID-19 ???. ?????????? ???. ??????? ???. ???. ?????????? ???. ???. ?????????? ???. ???. ?????????? ???. ?????????? ???. ???. ???????.

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

III. ?????????????? ?????????? - ??????? ???? ??????? ????? .?.?.?. ??? ??? ?????????? ?????????? ???
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37. ????? ?????????????? ??? ?.?.?.?. ??? ????? ?????????? ??? ?????? ??? ?????????????? ??? ?????????????? ???
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(????? ?????) (????? 15 ??????? ??????). ?????????????? ??? ? ?????????? ?????? ?????? ?????????? ??? ?????? ???
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????????????? ? ??????. ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????????? ???, ????:
1) ? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? (183) ?????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ? ??????????
??? ?????? ?????????? ??? ?
2) ? ?????? ?????????? ??? ? ??? ?????????? ??? ?????? ?????? ?, ? ?????? ?????? ?????? ??? ?????? ???
3) ? ?????? ?????? ??? ?????? ?????????? ??? ?????? ? ?????? ?????? ?????? ??? ?????? ???
??? ?????? ?????? ??? ???? ?????? 1 ??? 3, ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
??? ? ?????? ????. ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??????????.

38. ?????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ?????? ??? ?????????? COVID-19 ? ?????????????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????? ?????? ?????? (???? ?????????? ?????????? ??? ???) ?? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????.

39. ??? ???? ?????????????????? ??? ?????????????? ?????? ?????????????????? ?? ??????????: ?????????? ?? ??? ?????????? ???
?????.? .????? ??? ?????????? ?????????? ?? ???? ?????? ?????????? ?????????????? ?????????? ?? ??? ?????????????? ?????
????????? ??????, ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? (?????)
15 ??? ?????????? ?????????) ??? ?? ??????? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ?? ???
????? ???????. ??? ?????????? ??? ?????????????? ??????????????, ???? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??????????
????????? ?????? ??? ?????? ??? ?? ?????? ?????????????? ?????? ??? ?????? ?????????????? ??? COVID-19 ?? ??????????
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Source

URL:<https://taxexperts.gr/?????????????-??????/?21132020-????????-????-?????????-????-????????????-????????????-????-?????????>