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? .2132/2020 ?????????????? ??? ?????????? ??? ?????? 18 ??? ?. 4714/2020 (?' 148) ??? ?? ?????? ?????????????? ?????? ?????????????? ?????? 2019 ??? ?????? ?????? ?????? ?????? ?? ??? ?????? ??? ????

?????, 11 ?????????? 2020
???. ????: ? 2132/11-8-2020

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I. ?????? ?????????? ?????????? ??????????
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II. ?????? ?????????? ?????????? ??????????
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???. ???: ????. ?????? 10
???. ??????: 101 84 ???
?????: 210 3375311, 315
Fax: 210 3375001
E-Mail: d12.b@yo.syzefxis.gov.gr
d12.a@yo.syzefxis.gov.gr
Url: www.aade.gr

? 2132/2020

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??? ?????????? 59 ??? ????? 72 ??? ?. 4172/2013 (?' 167) ??? ?????????? ??? ?????????? ?????? ??? ????:

1. ?????? ?? ?? ??? ?????? ?????? ??? ?????? ?? ?? ??????????: «59. ?????? ??? ?? ?????????? ??? 2019, ??
???? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? 1 ??? ?????? 69 ??? 71 ?????????? ?????????? ??
?? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? (?) (?????)
312 ?????? ????) ??? ?????? (1??) ?????? ??? 2020 ?????? ??? ?????? (1??) ?????? ??? 2019, ?? ???:

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? 5% ??? ??? 15%

30%

15,01% ??? ??? 25%

50%

25,01% ??? ??? 35%

70%

$\geq 35\%$

100%

???? ???? ??????? ?????????? ?????????? ?????????? ?????;

1) ?? ?????????? ??? ???? ?????????? (1??) ?????????? 2019 ??? ?????? ?????????????? ?????? ?????????????? ??? ?????? ?????????????? ???

2) ?? ??????? ?? ?? ???? (1??) ??????? ?? 2020, ?? ????:

?) ??? ?????????? ?????????? ???????, ? ?????? ??? ??? ????? (1??) ???????? ??? ??? ??????????
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31.7.2020 ?

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

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???? ?????????? (?????? ???????, ?????? ??????? ? ?????? ???????) ?????????? ?????? ?????? ??????? ??? 1??
????????? 2019 80.000 ????, ??? ?????????? ?????????? ?????? ?????? ?????? ??? 1?? ?????????? 2020 60.000 ????. ???
????????? ??? ? ?????????? ?????? ??? ?????? ??????? ??? ??? ?????? ?????? ??? ?? 1? ??????? 2020
????????? ?? ?? 1? ??????? 2019 ?????? ?????? ?????? ?????? (25%) ??? ???????, ?? ???? ??? ?? ???
?????????, ? ?????????? ?????????? ?????? ?????? ?????????? ?????? ?????? ?????? (50%) ??? ?? ??????????
???? 2019.

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???????, ?? ???? ?????????????? ?????? ?????????????? ??? ?????? ?????? ?????? ??? ????. 1 ??? ?????? 69 ??? 71

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?) ?????? ??????????? ?? ???, ?????? ?????????????????? ?????????????????? ??? ?????? ?????? ?????? ?????? ???
????????????????? ??? ???? (3?) ?????? ??? 2019 ?????? ??? ??? ?????? ??? ?????? (50%) ??? ??????
????? ?????? ??? ??? ??? ?????? ??? ?) ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? .»
????????????? ??? ??? ??? ?????????? ??? ?????????? ??? ??? ??? ?. ?, ? ?????????? ??? ??????????/???
????????????? ??? ??? ??? ?????????? ?????????????, ?????????? ??? ?? ?????? ?????????? ??? ?????? ???
???????, ?????? ?????????? ??? ?????? ??????/?????? ??????????, ? ??? ?? ?????? ?????????? ??? ?????? ???
????????????? ??? ?????????? ?????????, ?????? ?????????? ??? ?????? ?????? ??????. ?? ? ??????????
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????????????? ??? ?????? ??? ?????????? ??? 50% (??????? ?? ??? ?????? ??? ?????????? ??? ?????? ??? 69 ???.
1 ?????? ??? ???? ? ??? 71 ???, 3, ??? ??????).

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???? ?? ?????????????? ??? ?' ?????????????? ?????? ??? ?????? ? ?????? ?????? ?????? ?????? ?????? ??? ?????????????? ?
????????????? ?????????? ?????????????????? ?????? ??? 2020.

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???? ?????????? (?????? ???????, ?????? ??????? ? ?????? ???????) ??? ?????? ??? ?????????? ?????? ???
????????? (????? ?????? ??????? ???.1186/2020, ?' 3327, ??? ?????????????? ?????? ?????? ?' ??? ??? ???'
??? ?????? ?????????????? ??? ?????????? ?????????????? (?? 2008) ??? ?????????? ??? ???.1133/2008,
????? ??????) ?????????? ?????? ?????? ?????? ?????? ??? 2019 120.000 ???, ?? ??? ?????? ??? ?????? (3?)
?????? ??? 2019 ?????????? 70.000 ???, ?????? ?????? ??? ?????? ?????? ?????? (50%) ??? ??????
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????????? ??? ?????? ??? ?? ?????????? ??? 2019.

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???? ?????????? (?????? ???????, ?????? ??????? ? ?????? ???????) ??? ?????? ??? ?????????? ?????? ???
????????? (???? ?????? ??????? ???.1186/2020, ?' 3327) ?????????? ?????? ?????? ?????????? ??? ?? 2019
160.000 ????, ?? ??? ?????? ??? ?????? (3?) ??????? ??? 2019 ?????????? 75.000 ???, ?????? ?????? ???
??? ??????? ??? ?????? (50%) ??? ??????? ?????? ??????? ??? ?????? ?????? ?????.. ??? ?????????? ??? ?? ???
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2019. ??, ??????????, ?? ??? ????? ?????????? ??? ?????? ?????????? (?????? ??? ?????????? ??? ?????? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? 1?? ?????? 69 ? ?? ?????????? 3 ?? ??? 71 ??? ?),
???? ?????????? ??? ?????? ??? ?????? ?????? ??? 1?? ?????? 2020 ?????? ??? ?????? ?????????? ??? 1??
????????? 2019, ?????????? ?? ?????? ??? ?????? ?????????? ?????? ?????????? ??? ?????? ??? ?? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? 59 ??? ?????? 72.

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???? ??? ??? ?????????????? ??? ?????? ??????? ??????? ??? ?????? ?????????? ?????? ?????? ??????? ??????? ??????????
???? ??? 1/1/2017, ?? ?????? ????????????, ?? ??? ?? ?????????? ?????? ?????? ??????? ???. 3 ??? ?????? 71 ??? ??,
????????? ?????????????? ?????? ??? 50% ?? ?????? ??? ?????? (???) ??? ?? ?????? ?????????? ?????? ??? ?? ??????
????????? ?????????? ???). ??????, ? ?????????? ?????? ??????? ??? ?????????????? ??????? ?? ?? ??? ??? . 59 ???
?????? 72 ??? ??? ??? ??????????? ??? ?? ?????? ??????? ??? ?????? ??????? ??? ?????? ?????? ??? ?????????? ??? 2019
????????? ??? ?????????????? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
???. 1 ??? ?????? 69 ?????????? ??? ???? ?????? ?????????? ?????? ?????? 50%. ????????????, ???
????????????? ?? ?????? ?????????? ?? ?????? ?????????? ??? ?????????? ?????? ?????? ??? . 1 ??? ?????? 69, ?????????? ???

???? ?? ?????????? ?????? ?????????????? ?????? (????????? ?????????? ?????? ????.1147/2018).

?????? ?? ?????? ??????? ? ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ??? 1/1/2017 ?
?? ?????? ??????? ??? ?????????? ?????? ?????????? ?????? ?????????????? ?????????????? ??? ?????? ??? ?????? ??? ??????????
???? 2019 ?????????? ????. ?' ??? ?????? ?????? ?????? ??? ?????? 59 ??? ?????? 72 (?????????????)
????????? ?????? ??? ?????????? ??? 50% ??? ?????? ?????? ?????? ?????? ??? ?????? 2019 ??? 3?
????? ??? ?????? ???), ??? ??? ? ?????????? ?????????? ?? ?????? ?? ?????? ? ?????? ?????? ?????? ??? ??????
????????? ?????????? ????. ???? ?????? ?????? ??? ?????????? ?????? ?????????? (???. ?' ??? ?????? ?????? ????.
????? 59) ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ?????? 1/1/2019, ??
????? ?????? ??????, ?, ?? ?????????? ??? ?????? ??????/?????? ???????, ??? ?????????? ?? ?????? ?????? ??????
????????? ??? 1/1/2017, ??? ?????? ?????? ?????????? ?????? ?????? 50% ???' ?????? ????
????????? ?????? ????.1 ??? ?????? 69 ? ?????????? ??? ????. 3 ??? ?????? 71 ??? ???.

4. ?????? ?? ?? ?????? ?????? ??? ?????? 59 ??? ?????? 72 ???: «?? ?????? ?????? ? ?????? ?????? ????
????? ?????? ??? ?????? ?????????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ????
????????? ????. ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????
?? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ????. 4174/2013 (? 170).» ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
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5. ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??????????????
????????? ????. ?? ?????? ?????? ?????? ?????? ?????? ?????? 59 ??? ?????? 72 ??? ??.?, ??? ?????? ????.
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6. ?? ?????????? ???, ??? ?????? ?????? ??? ?????? ?????? ?????? 2020
????????? ??? ?????? ?????? ???, ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2019, ??
????? 2019, ?? ?? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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????????? ??? 13/02/2020, ????. ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? 2020, ????,
?? ?????? ?????? ?????? ?????? ?????? 2019 ??? ?????? ?????? ?????? 2020 ??? ?????? ?????? ?????? ????
?? ?????? ?????? ????. ?? ?????? ?????? ?????? 1/01/2020 - 12/02/2020. ???????, ?????????? ????.
????????? ????. ?? ?????? ?????? 2019 ??? ?????? ?????? ?????? ????. ?? ?????? ?????? ?????? ????.
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7. ???????, ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????
????????? ?????? ?????? 2019, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????.
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???? 15/02/2019 ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????
????????? ????. 2019 ??? ?????? ?????? ?????? ?????? (?) 1/01/2019 - 14/02/2019 (????? ??? ?????? ????.
???) 15/02/2019 - 14/02/2020 (????? ?????? ?????? ?????? ?????? ??????)).

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8. ?????, ?????????????? ??? ?????? ?????? ??? ?????? 59 ??? ?????? 72 ??? ??.?. ?????????????? ??? ??
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Source

URL:<https://taxexperts.gr/??/??????????-??????/21322020-??????????-??-????????-??-?????-18-??-47142020-?-148-??-??>