

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

???32377/1796/7.8.2020 ?????????????? ??? ??????????????
????????????? ??? ?????????? ??? ??? e-????? ??????????????
????????????? ??? ?????? ?????? ??? ??? ??.?. ??? ?????????????? ??
?.?.?.?.

?????.???. 32377/1796

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

(??? ?' 3520/25.08.2020)

?? ?????????? ?????????? - ?????????? ??? ?????????? ??????????

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

1. ??? ?????????? ??? ??? . ? ??? ??? . 9 ??? ?????? 118 ??? ?. 4714/2020 «????????????? ?????????????? ??? ???
????????? ??? ?????????????? ?????????????? ??? ?????????? ??????????????, ?????????? ??? ?????????? ?????????????? ???
????????? (?) 2017/1852, (?) 2018/822, (?) 2020/876, (?) 2016/1164, (?) 2018/1910 ??? (?) 2019/475,
????????????? ?????????? ??? ??? ?????????? ??????-????? ?????????????? ??? ??? ??? ?????????? ?????????? ???
????? COVID-19 ??? ??? ?????? ??????» (?' 148).

2. ??? ?????????? ??? ?. 4270/2014 «????? ?????????????? ?????????? ??? ?????????? (????????????? ??? ??????????
2011/85/?) -????????? ?????????? ??? ??? ?????? ??????» (?' 143) ??? ?????? ??? ?????????? ??? ??? . ?? ??? ??????
20.

3. ??? ?????????? ??? ?. 4622/2019 «????????? ??????: ???????, ?????????? ??? ?????????? ??? ?????????? ???
????????????? ?????? ??? ??? ?????????? ?????????? ??????» (?' 133), ??? ?????.

4. ??? ?????????? ??? ?. 4651/2019 «????? ??? ?????? ?????????? ?????????????? ?????????? 2020» (?' 209).

5. ??? ?????????? ??? ?????? 90 ??? ?. 63/2005 «????????????? ??? ??? ?????????? ??? ?? ?????????? ???
(?' 98) ?? ?????????? ?? ??? ?????????? ??? ??? . 22 ??? ?????? 119 ??? ?. 4622/2019.

6. ??? ?????????? ??? ?????? 12 ??? ?. 4578/2018 (?' 200), ??? ??????.

7. ??? ?????????? ??? ??? . 17 ??? ?????? 13 ??? ?. 4052/2012 (?' 41), ??? ??????.

8. ??? ?????????? ??? ?????? 17 ??? ?. 3918/2011 (?' 31).

9. ??? ?????????? ??? ?. 80/2016 «????? ?????????? ??? ??? ?????? ??????» (?' 145).

10. ??? ?????????? ??? ?. 134/2017 «????????? ?????????? ?????????? , ?????????? ?????????? ??? ?????????? ???
?????????» (?' 168), ??? ??????.

11. ??? ?????????? ??? ?.142/2017 «?????????? ?????????? ?????????» (?) 181), ??? ?????.
12. ??? ?????????? ??? ?.81/2019 (?) 119) «????????, ??????????, ?????????? ??? ?????????? ?????????? ???
????????? ??? ?????????? ??? - ?????????? ?????????? ??? ?????????? ?????????? ?????? ??????????».
13. ?? ?.83/2019 «????????? ?????????? ??? ??????????, ?????????, ?????????? ?????????? ??? ??????????»
(?) 121).
14. ?? ?.62/2020 «????????? ?????????? ??? ?????????? ??? ?????????? (?) 155).
15. ??? ?????????? ??? ?????? 7 ??? ?.84/2019 «????????? ??? ?????????? ?????? ?????????? ??? ?????????? ???
?????????/????????? ?????????? ?????? ??????????» (?) 123).
16. ??? ??? ???????? ?44/2020 ?????? ??? ?????????? «????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??????????» (?) 3299).
17. ??? ??? ???????? ???302/28-1-2020 ?????? ???????? ??? ?????????? ?????????? ??? e-????.
18. ??? ??? ???????? 32123/1777 ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????.
19. ?? ?????????? ??? ?? ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
2020 ??? e-????.
20. ?? ?????????? ??? ?? ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
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??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? e-????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? .???.???.???

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1. ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? (??), ??? ?????????? ??? ?????? .???.??., ??? ?? ?????????, ?????????
????????? ??? ?????????? (??????, ???????, ?????????? ??? ?????, ?????????? ??? .??.), ??????????????
????????? ??? ?????????? ?????? ??? ?????? ?????? .???.?? ?????????? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ??? .???.?./?????? ?????????? ???
????????? ??? ?????? ??? ?????? .???.???.??., ??? ?????? ??? ?????? ??? 1.1.2006 ??? ???
????????? ??? ?????? .???.???.???.?? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ??????.

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

3. ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

????? 2

????? ??? ?????????? ??? ?????? ?????????? - ?????????? ??? e-????

1. ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ???
????? (??????, ???????, ?????????? ??? ?????, ?????????? ??? .??.), ?????????????? ???
????????? ??? ?????? ??? ?????? .???. ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? e-????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

2. ? ?????? ??? ?????????????? ?????????? -????????? ?????????????? ?????? ?????????????? ??? ?????????????? ???
????????? ??? ??????-????????? ??? ???? ?????????? ?????? ?????????????? ??? ?????????????? ??? ?????? ??????????, ??
????????? ??? ?????????? ??? ?????????? ?????? ?????? ??????. ?? ?????????? ?? ?????????? ??? ?????? ?????????? ???
????????? ??? ?????? ?????? ?? ?????? 2011/7/??, ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?? ?????????? ???
????????? ?????- ?????????? ??????????, ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ??? ?????????? ?????????? ?? ?????? ??? ?????????????? ?????? ?????? ?????????? ?????????? ?????????? ???
????????? ??? ?????? ?????????? ??? ?? ?????? ?????? ?????? ?????? 2020.

3. ??? ??? ?????? ??? ?????????? ??? ???? - ?????????? ?????????? - ?????????? ?????????? ??? ??????????
??? ?? ?????? ??? ???? e-????, ?? ?????? - ?????? ??? ?????????? ?? ?????????, ?????????? ?????? ?????? ???
?? ?????????? ?????? ??? (2) ?????? ??? ?????????? ?????? ?????????? ?????????? ??? ?????? 17
????????? 2020 ??? ?????? ?????????? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????????? ?????????? ???
????????? ?????????? ?????????? ?????? ??????/??? ?????? ??? ?????? ?????? ?????????? ??????/??? ?????? ???
(taxisnet).

4. ? ?????? ?????????? ?? ?????????? ??? ?????? ??? ??????????, ??? ?. ?????? ?????????? ?????????? ???
?????????: ?? ?????????? ?????????? ??? ?????????-???-??? (????????????? ? ??????), ?? ?????????? ???,
??? ?????? ?????????? IBAN, ?????????? ?????????? ?????????? (email), ?????????? ?????????? ???
?? ?????? ?????????? ??? ??? ?????????? ?????????? ?? ?????????? (?? ?????????? ??? ?????? ?????????? ???/???) ???
?? ?????????? ??? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ?????/???) ???
????????? ??? ??? ?????????? ??????/?? (????????? ??????, ???, ?????? ??? ?????????? ?????????? ?????????? ???
?????????), ?????, ?? ?????? ??????????, ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ???
????????? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ???
????????? ?????? ?????????? ??????.

5. ?????? ??? ??? ??????/?????? ?????? ??? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ????. ?????? ?????? ?????? ??????.

6. ? ?????? ?????? ?? ?????????? ??? ?????????? ??? ??. ?????? ?????????? ?????????? ??? ?????? ???
????? ??? ?. 1599/1986 (?' 75) ?? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
??? ?????????? ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ..

????? 3

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

1. ??? ??? ?????? ?????? ??? ?????? ??????, ?? ?????? ?????? ?????? ??? e-?.., ?????????????? ???
????????? ??? ?????? ?? ?? ?????? ?????? ?????????? ?????? ??????. ?? ?????? ?????? ?????????? ??? ??????
????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ????.
????????? ?????? ?????? /??? ??? ?????? ??????, ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ?????? ?????? ?????? ??????.

2. ?? ?????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ???
????????? ??? e-???? ?????????? ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?. ?????? ?????? ?????? /??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
?) ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??????.

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

????? 4

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

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

2. ??? ??? ?????????????? ??? ??????? ?????????? ??????????, ?????????????? ?? ?????? ?????????? ??? ???. 2 ??
????? 12 ??? ?. 4578/2018 (?' 200), ??? ? ?????, ??? ?????? ?????????? ?????????? ??? ?? ?????? ?????????? ???,
?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????.

3. ??? ??? ?????????????? ??????/????????? ?????????? ??? ?? ?????? ?????? ?????????? ?????????? ?????????? (???. 5 ??
????? 2 ?? ??????), ? ?????? ?????????? ??? ?? ??????-????????? ??? ?????????? ??? ??????????.

4. ?? ?????????? ??? ?????????????? ?????????????? ?? ??????? ?? ?????????? ?????????? ??? ?????? ?????????? ???
?????????. ?? ?????? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?????????? ??? ?????? ?????????? ???
??? ?????????? ??????????.

5. ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ??? ??
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??????????
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ?????????? ?????? ?????????? ?????????? ??????????
????????? ??? ??????.

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

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

????? 5

????? ?????????? - ?????? ??????????

1. ?????? ??? ?????????? ??? ??????, ?? ?????????? ??? e-??.?.?. ?????????? ?? ?????????? ?? 90% ??
????????? ????. ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ???, ?????? ?????? ?????? ??????.

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

3. ??? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ???????. ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? e-??.?.?.
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

4. ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? (??), ??? ?????????? ???
??.?.?.?. ??? ?????? ?????? ?, ?? ?????? ?????? ?????? ???' ?????? ??? ?????? ?????? (200) ???' ???, ?????? ??
?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????.

???? ?????????? ?????????????? ??? ?????????????? ??? ????? ?????????? ?????? ??? 100% ??? ?????????? ?????, ?????? ?????????? ??????.

5. ? ?????????? ??? ?????????? ??? ?????????????? ?????? ?????? ??? ?????? ?????????????? ?????????? ??? ?????????? ???
????????? ?? ???? ??? ??????, ???? ?????? ??? ?? ??????????. ???? ??? ?????? ?? ?????????? ?????????? ??? ?????????????? ???
?????????, ?????????????? ??? ?????? ?????????? ??? ?????????????? ??? e-????? ??? ??? ?????? ???.

6. ?? ?????????? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ?????????? ?????????? ??????????-?????
????? ?? ?????????????? ?????? ?? ??? ?????????? ??? ?????? ?? .???.?

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????????? ?????????????? ?????? ??? ?????? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? (200) ????

??? ?????????????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ?????????? (??), ??? ?????????? ???
???.?.?.? ??? ?????? ?????????????? ?? ?????????? ?????? ???' ?????? ??? ?????????? (200) ???? ???' ???,
????????? ?? ?? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????? ???, ?????????? ?????????? ?????????? ?? ?????? ??
????????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??? 100% ??? ?????????? ???
?????, ??? ?????? ?????????? ??????.

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1. ?? ?????????? ?????????? ??? e-????, ?????? ?? ??? ?????????? ?????????? ??? ?? ?? .8/2019 (?' 8), ???
??????, ?????????????? ?? ?????? ??? ?????????????? ??? ?????? ??? ?????????? ?????? ??? ?????, ??? ?????????????? ??? ?????
????????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????
??? ?????? ??? ??????.

2. ?? ?????????? ??? ?????????? ??? e-????? ?????? ??? ?? ?? e-????? ?????? ?? ?????????? ?? ?????????????? ?? ??????????
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?????, 7 ?????????? 2020

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Source

URL:<https://taxexperts.gr/???/?????????-?????????/??323771796782020-?????????-???-?????????>
