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? .2153/2020 ?????????? ??????? ??? ?? ?????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??.?.?. ???.?.?. ???.?. ???.?.?. ?????? ??? ?????????? ??? ?????????? ???.?.?.?

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????????? 210-6987471, -502

Fax 210-6987508

E-Mail vat-customs@aade.gr

Url www.aade.gr

? 2153/2020

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?) ? ??' ???. ?????? ? 1077995 ?? 2018/18-5-2018 ?????????? ??????? ?????????? ????

?) ? ??' ???. ?????? ? 1114519 ?? 2017/26.7.2017 ?????????? ??????? ?????????? ????

?) ? ??' ???. ?.4052/266/9-2-2006 ????. ???. «????????? ?????????? ????

?) ? ??' ???. ??? 1158/02-06-2014 ?????????? ??????? ????

?) ? ???. ?????? ? 1085199 ?? 2017/31.5.2017 (?? 1998/?) ??????? ?????????? ????. «????????? ?????????? ?????????? ?????????? ?????? - ?????????? ????. ?????.

? .1940/41/14.04.2003 ????. (?? 516/?) «????????? ?????????? ?????????? ???????, ???????, ??????? ??., ???, ??????»

?) ? ??' ???. ?.81/16/20018/19.01.2006 ????. ???. «????????? ?????????? ?????????? ?????????? ???. ??????? ???. ????????

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7. ?? ?? ?. ?????? ? 1077995 ?? 2018 ?????????? ?????????? ?????????? ???, ?????????????? ?????????????????????????????? ??
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? ??? ??. 5014037/???.1158/2-6-2014 ?????? ??? ?????? ?????????? ?????????? ?????? ?????? ?????????????? ???
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ii. ?????????? ?? ??? ?????????? ?????????????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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(?? 265/?)', ?? ??? ?????? ?????? ?????????????? ??? ?????? ?????????? ?? ?????????? ?? ??? ??????? 14 ?????????? 1?'
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14, ?????????? 1, ??????? ?? ??? ?????????????? 2003/96/?? ??? ??? ??? ?????????? ?????????? ?? ??
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1Cimber Air, ??, 27-30

2?. 148/2016 ?????????? ??? (???), ? ?????? ?????? ?????????? ??? ?? ??

3C-33/11, AOy, ??, 35

4C-33/11, AOy, ??, 61

5?. ?????? Working Paper No 758, VAT Committee (Article 398 of Directive 2006/112/EC)

6C-255/02, Halifax ?.?. ??? Commissioners of Customs & Excise, ??, 69 & 70

7C-79/10 (Systeme Helmholtz GmbH), ??, 21

Source

URL:[https://taxexperts.gr/??/?????????-??????/21532020-????????-?????-??-??-????-??-????????-??-????????-??-????????-??-????????-??-????????-??-](https://taxexperts.gr/??/?????????-??????/21532020-????????-?????-??-??-????-??-????????-??-????????-??-????????-??-)