

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

?1100/2021 ??????????? ??? ??????????? ?????????? ???
???????????????, ??? ?????? ?????????? ? ??????????? ??? ??
?????????? ?????????? ??? ??? ?????????????? ? ????????, ???
????????????? ??? ?????? ??? ????? ?????? ?????? ?????????? ??????????????
????????? ? ??????????

????? 27 ??????? 2021
? 1100/27-04-2021

(??? ?' 1800/29-04-2021)

????????? ??????????
1. ?????????? ??????????
????????? ?????????? ?????????? ??????????
????????? ?????????? ??????????
2. ???
?. ?????? ?????????? ?????????? ??????????
1. ?????????? ??????????
?. ?????? ?????????? ?????????? ??????????
1) ?????????? ?????????? ??????????
????? ?, ?'
2) ?????????? ?????????? ?????????? ??????????
????? ?'
3) ?????????? ?????????? ??????????
????? ?'
4) ?????????? ?????????? ?????????? ??????????
???. ?/???: ??? . ??????? 10
???. ??????: 101 84 ???
?????????: 2103375433
2132122400
Url: www.aade.gr

? 1100/2021

????: ?????????? ??? ?????????? ?????????? ??? ???????????????, ??? ?????? ?????????? ? ??????????
???? ??? ?????????? ??? ?????? ?????????? ??? ??????, ??? ?????????? ??? ?????? ??? ?????? ??? ???
????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??? ?' ??? ???
?? ?????? 78 ??? .4790/2021 «????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ???
????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? COVID-19, ??? ???????, ??? ?????? ??? ?????? ??? ???
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????» (?'48).

??????
? A????????? ??????? ??? ? ?????????? ??????????

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

17. ?????????? ?? ???? ?????????? ????? ???? ?????????????? ?????? ?? ?????? ?? ?????? ?? ?????????? ????????????????????,
???????????????

????? 1
?????

????? 2

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

????????????-???????? ???? ??????? ?? ?????????? ??????, ?????????? ??? ?????????? ?????? ?????????? ?????
???? 30 ?????? ??? ??? ?????????? ?????? ?????????? ?????? ????. ?' ??? ?. 1 ??? ?????? 78 ????.
4790/2021(?' 48) ??? ??? ?????? ?????? (60) ?????? ?????? ??? ????. ?' ??? ?. 4 ??? ?????? 270 ????.
4798/2021 (?' 68) ??? ??? ?? ?????????? ??? ?. 4790/2021 (?' 48) ??? ?????????? ?????? ?? ?????????? ??????
????????????? (???) ??? ?????????? ??? ?????????? ?????? ????. 1088/2021(?' 1587) ?????
?????? ??? ?????????? ?????? ??? ??? ?????????? ?????????? ??????????, ??? ?????? ?? ?????? ??? ?????? ???
????????? ??? ?????????? ?????? ??? ?????????? ?????? ?????? ?????? (20%) ??? ?????? ?????????? ??????
????????? ??? ?????? ??? ?????? ?????????? ?????????? ??????.

1.? ??????????? ?? ???? ?????? ??????? ?????????? ?????????? ?????????? ?????????????? ?????????????? ?????????????? 2019 ??
?????? ?? ?? 2020, ?????????????? ?? ??????????: ?) ??? ?? ???? ?????????? ?? ?????? ?????????? ?? ??, ?? ???, ?? ???
?? ?????????? ?? ???? ?? ???? ?????? ?????? ?? ?????? ??????????, ?? ?????????? ?? ?????????? ?? ??????????
????????? ?.?.?, ?? ???? ?????? ?????? ?????????? ?????? ?????? 312 ?? ?????. ???.? ?? ???? ?????? ??????????
?????????.

?) ??? ?????????????? ??? ??? ?????????????? ?? ??? ?????? ?? ??????? ?????? ?????? ?.?. , ?????????????? ??????: ??) ??
????????????? ?????? ??? ?? ?????????????? ??? 2019, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
?????????????, ??? ??? ?????? ??? ?????????? ? ?????????????? ?????????? ?????? ???.) ?? ??? ?????? ?? ?????????? ???
????? ?????????? ?????? (?????????) ?? ???????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ? ?????????? ???
????????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????????? . ?? ?????????? ?????????? ??? ?????????? ???
??? ??????????, ?????????????? ??? ?? ?????? ?????????? ?????????? ??????????????, ??? ??? ?????? ?????? ???.) ?? ??????????
??? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? 2019, ? ??? ?????? ?????? ??? ?????? ?????? ??????
????????????? ?? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ?????? ???.

2. ??? ??????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ? ??????????, ???
????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?. ?' ??? ????. 1 ??? ?????? 78 ???
?. 4790/2021 (?' 48) ??????? ?? ?? ?????????? ??? ????? ?????????? ?????.

????? 3

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

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

1. ?????????? ??????????? ?? ?????????????????????? ?? (???), ??? ?????????? ?? ?????? ?????????? ?? ??. ?' ???
???. 1 ??? ?????? 78 ??? ?. 4790/2021 (?' 48), ??? ???,

- ????? ?????? ??????????? ?? ?????????????? ????? ???' ?????????? ?????????????? ???????? ??? ???????????, ??
????????????? ?? ?? ?????????? ????? ?? ?? ?????????????? 1 ??? ?? ?? ?????????? .1088/2021 ?????? ?????????? ??
????????? ??????? ?? ?? ?????????? ?????????? ?????????? (?) 1587),

- ????? ?????? ??????? ?????????? ??? ?? ???? ?????????? ??? ?????????? COVID-19, ?? ?????????????? ??? ?????????? ?????
???? ?? ???? ?????????? 2 ??? ???? ?????????? ?.1088/2021 ?????? ?????????? ??? ?????????? ?????????? ??? ??????

????????? ?????????? (?' 1587), ??? ?????????? ?????????? ?????? ?????????? ?????????? ??? 40% ??? ???
?????? ?????????? ??? ?????????? 2020, ?? ??? ???? ??? ?????????? ??????? 2019.

- ??? ?????????? ??? 1.1.2020, ?? ?????????? ??? ?????????? ?????? ??? ??? ?????????? 1 ??? 2 ??? ???
????????? ?.1088/2021 ?????? ?????????? ??? ?????????? ?????? ??? ??? ?????????? ?????????? (?' 1587).

2. ?????????? ??? ?????? ?? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? COVID-19, ??? ???
????????? ??? ?????? ??? ?????? ?.1269/2020 ?????? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? (?' 5503).

????? 4

????????? ?????????? ???????, ?????????????????? ?????????????? -?????????????

1. ? ?????? ??? ?????? ?????????? ?????????? ?????????? ??? ?????????? ?????????? ??????????
«myBusinessSupport» ??? ?????????? ?????? ?????? ?????? (??) ??? ??? ?????????? ??? ???? ??????
????????? ??? 14.5.2021.

2. ? ??????, ? ?????? ?????? ??? ?????????? ?????? . 1599/1986, ?????????? ??? ???? ???? ??????????
??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 2 ??? ??? ???? ???? ?????????? ??? ?????????? ???
????? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????. ?' ??? ??? . 2 ??? ?????? 78 ??? ?. 4790/2021 (?' 48)
??? ?????????? ??? ??. ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
??? ?? ?????????? ?????? ??? ??. ?' ??? ??? . 1 ??? ?????? 78 ??? ?. 4790/2021 (?' 48), ??? ??? ???? ????
????????? ??? ?????? ??? ???? ?????????? 2019, ??? ?????????? ??? ???? ?????????? ??? (??) ???
????????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ??? ?????????? ??? ??????????
??? ??????. ?' ??? ??? . 1 ??? ?????? 2 ??? ??????.

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

????? 5

????? ?????????? ? ?????????? ?????????? ?????????? ??? ???? ???? ?????? ??? ?????? ??? ???? ???? ???? ????
????????? ??? ?????????? ??? ?????? 2

1. ? ?????????? ?????? . ?' ??? ??? . 1 ??? ?????? 78 ??? ?. 4790/2021 (?' 48) ??? ??? ????
????????? ??? ?????????? ??? ?????? 2, ?????????? ??? ?????? ???, ?????? ?????? ???, ?????? ???
????????? ??? ???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ???? ???? ???? ???? ???? ????
??? ??????, ??? ?????? ??? ??? ?????? ?????? ??? ??????, ?? ??? ??? ?????? ?????????? ???, ?? ?????? IBAN, ???
?????.

2. ? ?????????? ??? ?????????? ??? ??. 1 ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??????????
??????. ?????? ??? ?????????? ?????? ?????? ??? «????????? ?????? ?????? ??.» (??).

????? 6

????? ??????

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

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

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

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

Source

URL:[https://taxexperts.gr/???/?????????-????/?11002021-?????????-??-?????????-?????????-??-?????????-??-?????](https://taxexperts.gr/???/?????????-????/?11002021-?????????-??-?????????-?????????-??-?????????-??-?????????-??-?????)