Sl YLit\NOS-lOANNIS l(OU I NArZlS : ANNIS KOUTNATZIS

**TPOnOAOnA-nPOI0HKH TOY YnOYPrEIOY OIKONOMIKQN HO IXElUO NOMOY**

**TOY YnOYPrEIOY YrEIAI**

**«KUpWO'l a) t'lc; an6 13.4.2020 n.N.n. "Mitpa yLa t'lV avtL EtOJnLO'l tWV OUVEXL O EVWV auvEnEuilv t'lc; nav6'1 iac; tou Kopwvo'iou COVID-19 KaL ill£c; Kat£n£iyoua£c; 6Lata ELc;" (A' 84) KaL (3) t'lc; an6 1.5.2020 n.N.n. "nEpaLtEpW Etpa yLa t'lV avtL EtWnLO'l tWV OUVEXL O EVWV**

**OUVETtELWV t'lc; nav6'1 iac; tOU KOpwvo'(ou COVID-19 KaL t'lV Enavo6o atr'!V KOLVWVLKKaL**

**OLKOVO LKKQVOVLKOt'lta" (A'9Q) KQL illEc; 6Lata EL«;» AITIOAOnKH EK0EIH**

**Eni tou ap8pou 1**

H 8E:o1J.I') ll hpwv TI')V on:ota E<l>apiJ.o EL 11 Xwpa 11ac;, n:poKELIJ.Evou va avniJ.ETWmmouv m apvl')nKE:c; ouvE:n:ELE<; n:ou n:poKaA.ouvrm an:6 n)v n:avOI')IJ.La COVID-19, an:avwuv oE EKTaKTEc; KammaoELc; llE xapaKT pa avWTEpl')c; tac;, n:ou OEV TaV OUVaTOV va n:po AE<!JSouv Kata TI')V KatapUOI') TOU KpanKOU npoun:oA.oyLoiJ.ou 2020. OL n:poKaA.ou ..tEvEc; OI')IJ.avnKE:c; n:p6oSETEc; oan:avEc:; OEv avniJ.Etwn:t ovtaL om OUVOAO muc; IJ.E IJ.ETa<!Jopf:c; avaKaTaVOIJ.Ec; KaTCt TO apSpo 71TOU V. 4270/2014, 6n:wc; LOXUEL,KaSLOTWVTac; an:apalTI')U) U)V un:o OAOUI..liTAI')pW!JOUKOU n:pOUITOAOVlO!JOU OTI')V ESVlKaVTLn:poown:Eia Kata TO ap8po

60 mu LOtou v6 ..tou, tl')pou ..tE:vwv rwv n:poun:oSE:oEwv tl')c; n:ap. 2. y' aurou.

ELOLK6n:pa, I..LE OEOOI..LEVO 6n, ou ..t<Pwva llE m np6o<t>am EVKEKPLI..LEVO an6 TI')V Eupwna'LKEn:npon EAAI')VlKO np6ypa!Jila haSEpOTI')Tac; 2020 - 2021, TO np6ypa!Jila 61')1..l00lWV ErtEVOUOEWV Sa XPI')IJ.aTOOOT OEL TO E:mc; 2020 EKTaKTa l..lEtpa Emn:AE:ov TOU OUI..lrrAI')pW!JaUKOU n:poUTtOAOVLOI..lOU TtOU VOIJ.OSEt SI')KE we; apSpo 7 TOU V. 4682/2020 (A' 76), artaLTElTaL KaL I') au I')OI') TOU OplOU OartaVWV TOU npoypcXIJ.IJ.OToc; 6rwootwv En:EvOUaEWV Etouc; 2020 Kata 0LaK6ata TtEV VTa EKaTOI..l!JUpla EUPW (2SO.ooo.ooo €) mo ESvLK6 aKE:A.oc; KaL Kata E:va OLOEKOTOI..ll..lUPlO EUpw (l.OOo.ooo.ooo €) mo auvxPI'l!JamoorouiJ.EVo aKE:A.oc;. ME tl') ..tEm oM aut, m ouvoA.LKa 6pta oan:avwv wu npoypa ..tllamc;

61')1..lOotwv En:EvOUaEwv E:muc; 2020, Ola ..top<l>wvovtaL am E:va OlaEKaTOI..ll..lUPLO Eupw (1.000.000.000 €) *aw*

ESVLK6 aKE:A.oc; KaL am Ema OLaEKaTOI..ll..lUPLa *wpw* (7.000.000.000 €) mo auvxPI'liJ.amoowu!JEVO aKE:A.oc;, mloE oKtw OlaEKaTO!JI..lUPLa Eupw (8.000.000.000 €) auvoALKa.

**Eni TOU ap8pou 2**

rla TOV aKOTtO aVTll..lETWn:Lal')c; Tl')c; KOLVWVlKOOlKOVOI..llK c; KataOTaal')c; A6yw tl')c; EITLOI')I..llK c; EKpl') l')c; Tl')c; v6aou COVID-19, KaL ELOLKOtEpa rwv oua J.Evwv auvEITELwv aur c; nou E:xouv Olampa Elra oLKOVOI..lLKa auat IJ.aTa TWV KpatWV !JEAWV, au avovmc; aL<!JviOLa KaL Ouoava;\oya nc; Or)l..lOaLEc; OanavE<;,!JETaU aMwv KaL OTOV TOI..lfa Tl')c; anaaXOAI')al')c; l..lEaW aUOTI')IJ.cXTWV I..LELWIJ.EVOU wpaptou Epyaatac;, TO UI..l OUALO Tl')c; Eupwn:a'LK c; 'Evwal')c; E EOWOE TOV KaVOVLOI..lO (EE) 2020/672 tl')c; 191')<; Ma'i:ou 2020 axEnKa I..LE Tl') SE:amal') EUpwn:a'lKOU l..lEaOU npoawpLV c; OT pl l')c; yla TOV IJ.ETpLaa ..t6 TWV KlVOUVWV avEpytac; aE Katamaal') EKTaKTI')c; avayKI')c; (SURE) A6yw tl')c; En:LOI')I..llK c; EKPI') I')c; TOU Kopwvo'lou COVID-19.

H OI').!.HOupyta mu n:poava<jlEpOIJ.EVOU ..tE:aou atOXEUElva owaElTl') ouvat6tl')m OTI')V Eupwna'LK'Evwal') va aVHI..lETWTtLaEL TI')V Kpial') OTI')V ayopa Epyaatac; En:LOELKVUOVTac; aAAI')AEVVUI') npoc; m KpcXTI') !JEAI'), IJ.EaW XPI'lllato8onK c; auvopo J. c; npoc; aura, 11 on:oia Sa Aci EL Tl') !JOP<I>oavEtou nou Sa xopl')yEimL an:6 ti')V

'Evwal') am EVOLa<jlEpOIJ.EVO Kpamc; ..tE:Xoc;. To n:po'l6v mu oavdou Sa XPI')aL!JOTtOLI')8Et an6 to Kpchoc; IJ.EA.oc;

-2-

yLa U] XPI11J.aT066"r11011 EVO<; TIJ, J,aTO<; Tl1<; anWAELa<; ELOOO J,aTO<; TWV Epya OIJ,EVWV, A.Oyw TWV IJ,ELWIJ,EVWV

wpwv anaoxoA.11o11c; au-rwv.

rLa TOV OKOno aUTO, 11 Eupwna'LKEmTponE OUOLOOOTELTalva 6avEi ETaL ano nc; KEcpaA.mayopEc; ano XPI11J.aTOOLKOVOIJ.LKouc; opyavLo J,ouc; Eovo J,aTOc; Tl1<; 'Evwo11c;, wo-re va eA.noTOnDLelmL TO Koo-roc; Tl1<; XPI11J.aTOOOTI10I1<;. H Em-rpon, npoKELIJ.Evou va EXEL enapKelc; nopouc; OTI1V neplmwo11 KaTa TI1V enola KanOLO KpaTO<; IJ,EAO<; OEV avmnoKpLSElOTI1V unoxpf:WOI1 anonA11PWIJ. <; TOU Oavelou TOU, Sa ouva4JEL OE npoyevEOTEpo OTaOLO IJ.E EKao-ro Kpa-roc; J,EA.oc; oullcl>wvla EVVU110I1<;,11 enola Sa npEnEL va elvm avEKKA11T11, aVEU opwv KalEKTEAEOTKaTOnLV aLT OEW<;. H OUVELOcpopa EKaOTOU KpaTOU<; llEAOU<; OTO OUVOALKO nooo Tl1<; evvu11o11c; (25 6Lo. Eupw), llEOW Tl1<; unoypacp c; Tl1<; oxenK c; oullcl>wvlac; evvu11o11c; llE TI1V Em-rpon , E apTaTaL ano TO apoc; Tl1<; OLKOVOillac; aUTOU OTI1V Eupwna'LK'EVWOI1, 11 OE unoypacpTl1<; EV AOVW OUilcpwvlac; ElVaL anapahi1TI1 npounoSEOI1 yLa Tl1 XPI11J.aTOOOTLKOT pl l1 TOU KpaTOU<; llEAOU<; llEOW TOU SURE.

To ucj>LOTallEVO VOilLKO nA.almo napox c; Tl1<; EVVU11011<; -rou EAA11VLKOU 6111loolou, KaL ouyKEKPLilEVa TO apSpo 91 TOU V. 4549/2018 (A' 105) onwc; LOXUEL, EmTpEnEL OTOV Ynoupyo 0LKOVOilLKWV va napEXEL, llE anocpaoTOU, T11V EVVU11011 TOU EAA11VLKOU 6111-!00lou npoc; 111lEOana aMo6ana XPI11J.aTOnLOTWTLKa LOpu J,am, opyavLOilOU<; KOLvonpa lEc; au-rwv KaL opyavLollouc; 0111-!00lou OLKalou. H Eupwna'LK Em-rpon, 11 enola anOTEAEl SEOilLKO opyavo Tl1<; Eupwna'LK <; 'Evwo11c;, OEV EllnlmEL OE Kallla ano nc; avwTEpw KaTI1yoplEc;, npoc; nc; onolec; 11nopel TO EAA11VLKO 6111-!00LO va napaoXEL TI1V eyyu11oTOu, ouvamovmc; oxEnKou11 ao11 EVVU11o11c;.

Oc; EK TOUTOU, KaL npOKELIJ,EVOU va KaTaOTEL 6uvaT11 OUilllETOXTl1<; Xwpac; 11ac; OTO npoavacpEp8EV llEOO

o-r pL I1c;, 11 onola npounoSETEL, onwc; npoavacj>EpS11KE, TI1V npo11voullEVI1 ouvmJ;11 oullcl>wvlac; EVVUI10I1<; IJ.E TI1V Eupwna'LKEm-rpon, Sa npEnEL va oullnA11pwSet oxEnKa o v. 4549/2018, WOTE TO Loxuov VOilLKO nA.almo EyyU OEWV va 6lvEL Tl1 0UVaTOTI1Ta ouva4JI1c; OUil aol']c; EVVUI'JOI']<; KaL llE opyava KaL opyavLOilOU<; TI'J<; Eupwna'LK c; 'Evwol']c;.

H Ev Myw npooS KI'J KplvEmL em E A111lEVI'J KaSwc;, nEpav TOU ouyKEKPLilEvou npoowpLvou llETpou OT pL I']c; oTO onolo 6uvamL 11 Xwpa 11ac; va OUilllETaOXEL, EVOEXETaL va npoKu4Jouv J,EMovnKa clMEc; avayKE<; EVEKa -rwv onolwv m KpaTI'J IlEAl'] Sa npo ouv OTI'J XP OI'J TOu oxEnKou EpyaA.Elou. 1\oyw TOu LOLollopcj>ou xapaKT pa -rwv Eyyu oEwv au-rwv KplvEmL anapalTI']TI'J 11 E alpeol'] au-rwv ano nc; A.omf:c; OLaTa EL<; TOU v. 4549/2018 llE TI']V EmcpuA.a l'] Ecpapllov c; TWV ap8pwv 96 KaL 97 TOU l6LOU VOilOU nou acpopouv one; apllOOLOTI'JTE<; Tl']<; 6LUnoupyLK c; Em-rpon c; KaL Tl']<; Em-rpon c; av-rlo-rOLxa.

**En( tou cip9pou 3**

ME nc; npOTELVOilEVE<; OLaTa EL<; TWV nap. 1KaL2 TpononOLOUVTalano TI']V 1louvlou 2020 EW<; KaL TI']V 31

0KTW plou 2020 OLOLaTa EL<; TOU napapT J,aTO<; Ill TOU KwOLKa Cl>6pou npoOTLSEilEVI']<; A lac; (KWOLKac; ct>nA

nou KUpWSI']KE llE TOV V.2859/2000) KaL EnEKTElVETalI'] EcpapllOVTOU llELWilEVOU OUVTEAEOTct>nA (13%) OE OUVKEKPlllEVa ayaSa KalUnl']pEOlEc;. ELOLKOTEpa, llE nc; VEE<; OlaTa EL<; npo AEnETalon OTOV llELWilEVO OUVTEAEOTct>nA unayOVTaL:

A. m 1111 aA.KooA.ouxa no-ra, TOL :

• no-ra, llE npooS KI'] axapl']c; aMwv VAUKavnKWV apwllaTLOilEVa [n.x. llETaAALKa VEpa, ava4JuKnKa no-ra -runou KoA.a, AEilova6a, nop-roKaM6a, AE J.ovlm, uooLvaoa,navwllEvo maL (ice-tea)]

• Mnupa xwplc; aAKOOAI'] (llOVO Ecpooov EXELili'JOEVLKnEplEKTLKOTI']Ta aAKOOAI']<;)

• 'AAA.a ll aAKOOAOUXa ITOTCt ETOLa n:pa<;ITOOil [n:.x. Kacj)E, TOCtl, UITOKaTclOTaTa TOU y6.AaKTO( OITW

«yaA.a» o6yLa ), ooKoA.aTOuxo yaA.a, cj)pouTOxu ol, vE:Kmp xu wv]

• TOVWTLKcl n:apaOKEUCtO aTa, LOOTOVLKcl n:apaOKEUclO am, EVEPVELaKa ITOTcl (n:.x. yLa a8AilTE) KaL ITOOL OL llAEKTpOAUTE .

E aLpOUVTal6A.a Ta aya86. TililK 2202 n:ou ITEpLEXOUV OE OITOLOO ITOTE a86 aAKOOAil.

B. Ta ELOLT pLa KLVIl aToypacj)wv KaL OL ETacj)opf:n:pOOWITWV KaL TWV an:OOKEUWV TOU .

EITLOil, OLEUpUVETaL ll Ecj)ap oyTOU ELW EVOU OUVTEAEOTCl>nA n:ou LOXUEL yLa TLUITilPEOLEEOTLaOil KaL OTLEITLTOITLEKamvaAWOELTWV ll aAKOOAOUXWV ITOTWV, XU WV KaL pOcj)ll clTWV. 0L n:pOTELVO EVE c5LaTcl ELEVTCtOOOVTalOTO ITAaLOLO TilEITELyouoaKaL an:po AEITTilOUVKUplayLa TllV avTL ETWITLOil TWV apvllTLKwv OLKovo LKwv ouvmELwv Myw TilE cj)avLollTou Kopwvo'Lou COVID-19KaL E:xouv oT6xo Til OLaT PilOil OE xa llAcl EITLITEOa KaL Til ELWOil TWV TEALKWV TL WV TWV aVWTEpW aya8wv KaL UITilPEOLWV yLa TOUKamVaAWTE, Ka8wKal Til OLaT PilOil TilavmyWVLOTLK8EOilTilXwpaOTOV TOUpLOTLKO

TO Ea VEVLKcl.

**En( t'OU cip8pou 4**

ME TllV n:poTELv6 EVIl pu8 LOil EITEKTELVETaL TO n:Ec5lo Ecj)ap oyyLa Til M!VIl E:Tpwv OLKovo LK EVLOXUOilKaL OTLITEpLITTWOELKOLVWVLWV aoTLKOU OLKalou TOU ap8pou 785 TOU AOTLKOU KWOLKa KaL KOLVWVLWV KAilPOVO LKOU c5LKaLOU TWV ap8pwv 1884 KaL EITO EVa TOU AOTLKOU KWOLKa, E KEpOOOKOITLKO xapaKT pa. ME Til OLclTa ll EITLXELPELTalva EITEKTa8EL avac5po LKcl ll n:poOTaola TWV O clOWV TWV OITOLWV avaTpan:llKE mcj)vlc5La ll OLKovo LKKaTaOTaoll Myw Tilc5L6.c5oollTOu Kopwvo'(ou COVID-19.

**En( t'OU cip8pou 5**

MEnn:poTELVOj.LEVEc5LaT6. ELTiln:ap. 1an:aAA.aooEmL TOu cj)6pou ELoocS aToKaL TilELOLKELocj)opa aAAilAEVVUilTOU 6.p8pou 43 A TOU v.4172/2013, TO 40% TOU Lo8w aTOn:ou OEV ELOITpclTIETaL, yLa OAO TO XPOVLK6 c5LaOTila n:ou loxuoE Sa LoxuoEL To E:Tpo ElwollTou Lo8w aToOTO n:A.aloLo avn ETWITLOil TWV EITLITTWOEWV Tiln:aVOil LaTOU KOpwvo'lou COVID-19, an:6 Ta n:p6own:a n:ou EK L08WVOUV aKLVIlTa. H WclVW pU8j.LLOil KaTaAa CtVEL Lo8w am ITOU acj)opouv OTilV EyKaTclOTaOil TWV EITLXELp OEWV, TllV KUpLa KaTOLKLa TWV Epya O EVWV OTLEITLXELp OELyLa TLOITOLEEXOUV Allcj)8EiELOLKCt KaL EKTaKTa ETpa n:Epi avaOToMn:poowpLvan:ayopEUOilAELTOupyiayLa n:pOAiliTTLKOUKamomATLKOUMyoun:ou

oxETi ovmL E Tov Kopwvo'L6 COVID-19 OTLEITLXELP OELn:ou E:xouv ITAilVEiMyw Tou Kopwvo'(ou COVID-

19 KalTLn:EpLITTWOELKaTa TLon:oiE L08WTKUpLaKaTOLKiaELVaL Epya O EVO, ou uyoETEPO EpOOU cj)WVOU OU LWOilEpya O EVOU OTLWclVW EITLXELp OEL, Ka8WKaL Til cj)OLTilTLKKaTOLKia TEKVOU- E apTW EVOU EAOUTOU, TO OITOLO cj)OLTcl OE iOpUj.La TpLTO a8 LaEKITaLOEUOilEKTOTOU TOITOU

6vL IlKaTOLKiaTOU, Ecj)6oov E:vaTOUAclXLOTOV yovE:aEivm Epya 6 EvooE EITLXELPilOil yLa TllV on:oia EiTE E:xouv All<P8EiELOLK6. KaL EKTaKm E:Tpa n:EpiavaoTOA.n:poowpLvan:ay6pEUOilAELToupyiayLa n:pOAiliTTLKOUKamOTaATLKouMyoun:ou oxETi oVTaL E TOV Kopwvo'L6 COVID-19 ELTE n:ou EXEL ITAilVEL c5paonK6. an:6 TllV EITLOil ia Tou Kopwvo'Lou COVID-19 KaL Tou on:oiou EXEL avaomA.Ei n:poowpLva ll ou aOil EpyaoiaMyw TWV ETpwv an:ocj)uyTilOLaon:opaTOU Kopwvo'Lou COVID-19. Ta avwTE:pw Ecj)ap o OVTalavaA.oya yLa aKLVIlTa n:ou L08WVOVTalOE VaUTLKOUTWV OITOLWV ll OU aOil VaUTOAOVIlOil TEAEL oE avaoTOA .



MEnnpoTELva EVE8Lanx ELHJnap. 2, npo AEnETaL 11 ouvaTaTI')TO nou f:xouv TOwavw npaawna, va nopouv va EKnEOOUV ana ocf>ELAEE KaTaAI')KTlKI') EpO I')Vla KaTO OAnpoTl') <DopOAOYLK lOlKI')OI') an6 TI')V 311') IOUALOU 2020 KaL ETcl, nAI')V TWV OcPELAWV an6 puS tOElOLEUKOAUVOELT l1 anK

KaTO OA' ocf>ELAWV unf:p aAAooanou 011 0aiou KaL an6 aVcXKTI101') KpanKWV EVLOXUOEWV, noa6 iao E noaoaTO 20% ETtlTOU 60% TWV L08W clTWV TWV I')VWV nou lOXUOE Sa LOXUOEL TO ETpO Tl1KaTO oM mi TOU I')VLaiou LOSWJ.laTOOE noaoar6 40% AOYl OJ.lEVWV npLV TI')V wavw J.lElWOI'), J.lE OTOXO TI')V EAaXLOTonoii10'l Tl1 'l Lanou Sa unoarouv an6 TI"JV anwAELa ELaoo J.laTo .

**Eni tou cip8pou 6**

ME TI')V nap. 1 Tl1napouaanpo AEnETaL napcXTOOI') KaTO OA E aLWJ.lEVWV ocf>ELAWV KaL c56aEWV

puS tOEWV TJ.ll') aTLK KaTO OA OTI') <DopOAOYLK lOlKI101'), Ka8w Kal avaaTOA ELOnpa l') Al') mp68EaJ.lwv ocf>ELA.wv yLa 6aouEKJ.lLa8wvouv aKLVI"JTO aE np6awna nou anaMaaaovTOL an6 TI"JV unoxpeWOI') KaTO oMc; J.llOSw aTOKaTcl aapavra TOLEKaT6 (40%). H I')J.lEPOJ.li')Vta J.lETcX8EOI')<; Tl') unoxpf:WOI')KaTO oMKaL aVTLOTOLXa I') avaaroM E apTWVTOlana TO XPOVLKO OlclOTI')J.la KaTcl TO anoia Ol EK LaSwTeAaJ.l avouv J.lELWJ.lEVO J.lLa8w a. ELOLKOTEpa, yLa aaouf:A.a av KaTa vaJ.lo J.lELWJ.lEVO J.lLOSWJ.la KaTcl TOUJ.l VEMapno KaL AnplALO KaL Ol KaTaAI')KTLKEI')J.lEPOJ.li')VLEKaTO oMTWV OcPELAWV TOUKaL

Twv c56aEwv puS!liOEWV TOV EVI6Twv lli"JVWV auTwv, oL I')J.lEPOJ.li"JVLEauTEnapaTEivovrm J.lEXPL

31.08.2020 KaL aVILOTOLXa avaaTEAAETOl KaL I') Eianpa 11 TWV AI') LTtp6SEOJ.lWV OcPELAWV TOU . fLa TO np6awna nou UnEOTI')OaV J.lELWOEL<; J.llOSWJ.lclTWV KaTcl TOV MellO, 11 napcXTOOI') yLa TlOcPELAE J.lE KaTOAI"JKTlKI')J.lEPOJ.li1Via EVT6Tau Loiou J.l Va KaL 11 avaaroM TWV Afl LTtp68EallWV Laxuouv EXPL

30.09.2020,Evw yLa 6aouunoarouv avriaTOLXE<; J.lELWOELTOV louvLO, wKaTOAI')KTlKrlJ.lEPOJ.li')Via yLa nc;

ocf>ELAE<; nou ElVaL KaTO AI')TEEEVTOTOU !l Va aUTOU npo AEnETOL 11 301').10.2020. fLa TO OlclOTI')!la T11 avaaToMOEV unoA.oyi ovraL TOKOL KaL npoaau OELEKnp68EOJ.ll')KaTO oM .

ME TI')V nap. 2 napEXETaL TO EUEpyETI')J.la TOU OUJ.llVIlcPLOJ.lOU noaOOTOU ElKOOL nEVTE TOL<; EKaT6 (25%) Eni ocj:>ELAWV TWV nEplTtTWOEWV *W* Kaly' Tl')nap .1nou KaTO M81')KaV 8a KaTO AI')80UV E!lnp68Eaa OTO XPOVLKa iSLclOTI')J.la ana 11.03.2020 f:wc; TI')V f:vap l1 LOXUOTOU napavTOJ.lE clAAE E aLWJ.lEVEocj:>ELAE

c56aELpU8J.lLOEWV npoTl') <DopOAOYLK LOLKI')Ofl nou Ka8taravrm anaLTI1TEana 31.07.2020 KaL J.lETcl. ELOLKJ.lVEia yiVETOlyLa TO npoawna Tl')nap. 2 TOU ap8pou iSEUTEpOU Tl')<; ana 20.03.2020 nNn (A' 68), ISI')AaoYLa auTOUnou exouv au clOEL ia8wal')KUplaKaTOLKiac;, aTlonoiEJ.lL08WT c; ElVaL Epya O EVOOE ETtlXELpi')OI') TOU onoiou EXEL avaaTaAElnpoaWplVcl 11 OU aOI') EpyaaiaA6yw TWV !lETpWV anocjluyTl')OLaanopaTOU Kopwvo'lou COVID-19, yLa TOUonoiouTO EV A6yw EUEpyETI'}J.la napEXETaL KalyLa Ej..lnpo8EaJ.lW 151') KaTO AI')8etaEocj:>ELAEEVIOTWV !li')VWV MapTlOU KaL AnplA.iou 2020. Eni.OI')<;, OOOV acf>opa aTa np6awna TOU ap8pou 3 TOU V. 4684/2020 TO EV A6yw EUEPYETI1J.la napEXETOL KaL yLa nc;

E npo8EOJ.lW KaTO AI')8EiaE ocj:>ELAE EVTOTOU lli1VOTOU AnplA.i.ou TOU 2020. rn nEplmWOEl

pU8!lLOEWV TJ.li')J.laTLK KaTO oMTO noaoaT6 25% unoA.oyi ETaL ETtL TOU noaou Tl'}<; Mal'} , EVW E aLpouVTaL OL MaEL<; pu8!li.OEWV TJ.li')J.laTLKKaTO oM aaEL iSLKaOTLKan6cf>aal')npoawpLv c;

oLaTay · Tf:A.o , c5Ev npo AE:nETOL 15uvaTOTI"JTO auJ.ll{JI'JcPLOJ.lOU yLa ocj:>ELA.f: ana ct>nA KaL

napaKpaTOUJ.lEVOUcjlopounou OEV TEAOUV OE Ka8EOTWpuSJ.llOI')T!li'}J.laTLKKaTO OA ·

**Eni tou cip8pou 7**

ME TI')V npOTELVOJ.lEVI'} pU8J.lLOI') Tl')nap. 1ETtEKTELVETaL XPOVLKcl KaL yLa TOV J.l Va IOUVLO I') anaMayana

TI')V UnOXPEWOI') KaTO OAJ.lEpouTOU J.lL08WJ.laTOyLa mayyEAJ.laTLKEJ.lL08WOELETtlXElp aEWV yLa TL

-8-

on:oiEc; EMc!>Srwav Kanx muc; ll vEc; Mapno, ArrpiALo, Malo 2020 AaJ..l avolf(alKat KaTa mv ll va loLJVlo

2020 ElOlKa Kat EKTaKTa llETpa n:EpiavaaToMc; n:poawplv c; an:ayopEUallc; AElToupyiac; yla n:pOAilrt:nKouc; KamamAnKouc; Myouc; n:ou axETi ovTalllE mv Kopwvo'Lo COVID-19.

En:iallc;, oaov acj>opa nc; EmXElp aElc; olon:oiEc; E aKoAou8ouv va n:MnovmlOlKOVOillKa, ll an:a;\;\ayan:o TllV UITOXPEWO'Il KaTa oM llEpouc; TOU lll0'8W -tamc; yla mayyEA -tanKE<; lll08waEl<; En:EKTELVETalyla *oao* xpovo E aKoAou8ouv olEmXElp aEl<; auTf:c; va n:Mnovml Kat m apyoTEpo f:wc; Kat mv ll va Auyoumo

2020,EVW n:apEXETat E OUO'lOOOTilO'Il O'TOV Yn:oupyo OlKOVOJ..llKWV JlE an:ocj>aaTOU, JlETcl an:o ElO VIlO'Il TOU

6lOlKilTTil<; AvE ciPTilTil<; Apx c; 61lJ..locriwv Ea6c5wv (AA6E), va n:poacSlopi Elnc; TlAilHOJ..lEVE<; we; avw

ET!lXElP O'El<; ava KAacSO KalJ..l Va.

Emn:Af:ov, llE nc; n:poTElVOJ..lEVE<; pu8 -tiOEl<; TWV n:ap. 1Kal2 n:apEXETalaVTLO'TOlXIl, KaTa n:Epln:TWO'Il, XPOVlK EITEKTaOil Til<; an:a.A;\ay c; an:6 TllV un:oxptwall Kam oMc; JlEpouc; mu Jllcr8w -taToc; Kat yLa nc; Jllcr8waEl<; KUpla<; KaTOlKiac; Epya OJ..lEVWV one; we; cXVW ET!lXElP O'El<; Kat yla nc; Jll0'8WO'El<; aKlV TWV yla TllV KclAUljJil O'TEyaanKWV avayKWV cj>OlTilTWV n:ou ELVat TEKVa- E aPTilllEVa JlEAil Epya OJ..lEVWV OTl<; we; avw ET!lXElP OEl<;.

Tf:;\oc;, JlE TllV rrpoTElVOilEVIl pu8JllOil Til<; n:ap. 3 EITEKTELVETalxpovlKa f:wc; Kat mv ll va Auyouam 2020, ll an:a;\Aayan:o TllV un:oxpf:wall Kam o;\ c; JlEpouc; mu Jllcr8wJ..lamc; KUplac; KaTOLKiac; vaunKwv, TWV on:oiwv ll cru -t aall vauwMvllallc; TEAEiaE avaamM.

ME nc; n:pOTElVOJ..lEVE<; OlaTcX El<; ET!lXElPELTal va En:EKTa8Ei ll n:poamaia TWV KOlVWVlKWV OJ..lcXOWV TWV

on:oiwv ll OlKOVOJ..llKKaTaamall E aKoAou8Ei va n:MnETalMyw Til<; OlacSoallc; TOU Kopwvo'Lou COVID-19

Kat yta TOU<; En:OJ..lEVOU<; Jl VE<;.

**Eni tou cip8pou 8**

ME nc; n:potElVOJ..lEVE<; Olata El<; opi ETalcj>opo;\oyLKoc; auvTEAEm c; 15% mitile; 1-lllVlai.ac; an:o llJ..lLWOil<; n:ou AaJ..l avouv Ol KU Epv tE<; aEpoaKacj>wv aepon:oplKWV ETatpElwv llE f:cSpa OtllV EA;\acSa, n:ou eival cJ>opo;\oyLKoiKcXTOlKOl EA;\acSac; yla Til JlllVaia an:o llJ..lLWOil n:ou AaJ..l avouv Kalll on:oia cf>opo;\oyeiml JlE cJ>opOAOVlKO O'UVTEAEOtOEKart:EVTE tOle; EKato (15%) llE E cXVtAilO'Il til<; cf>opOAOVlK <; muc; UITOXPEWOil<;.

E OJ..lOlWVETatJ..lE TOV Tpon:o auTO f) cf>opOAOVlKtouc; JlETaXELplOilJ..lE autV TWV a lWJ..lanKWV TOU EJ..ln:OplKOU NaunKou Kat Twv ITAilPWJ..lcXTWV rwv n:;\oiwv.

Emn:Af:ov, JlE nc; n:poTElVOilEVE<; cStaTa El<; opi ETal cJ>opo;\oylKO<; auvTEAEOT c; 15% mi Til<; JlllVlaiac;

an:O IlllLWO'Il<; n:ou AaJ..l cXVOUV Ta JlEAil TWV AvE cXPTilTWV EmTpon:wv npoacf>uywv TOU ap8pou 5 v.

4375/2016, JlE E cXIf(AilO'Il til<; cJ>opOAOVlK <; roue; UITOXPEWO'Il<; avac5pOJ..llKa an:o Til cruyKpOtllO'Il TWV EV Myw emrpon:wv, tol an:o To 2016. H euvo'LKauTcJ>opoMvllcrll KpivEml avayKaia Aa -t civovmc; un:ol!Jil til

81lTELa TWV JlEAWV TWV EmTpon:wv n:ou ELVat TplET <; O'UJ..lcj>Wva JlE to ap8po 5 n:ap. 5 TOU V. 4375/2016, Kat O'Ta8 -ti. Oif(ac; Til O'ITOUOatOTilTa TOU ET!ltEAOUJ..lEVOU f:pyou an:o autf:c;,nc; ElOlKE<; auv8 KE<; EKTEAEO'EW<; TWV Ka81lK01f(WV TWV JlEAWV TOU<;, Ka8wc; Kat TllV aVcXVKil TaXUTaTil<; OlEKn:EpaLWO'Il<; TWV avan8EJ..lEVWV un:o8f:crEwv, JlE oEOOJ..lEVIl TllV f: apall wu n:pocr!f>uyLKOU - JlETavameunKou llT Jlamc; an:o m 2015 Kat JlETcX. nepaltEpW, AaJ..l cXVETal Un:Ol!Jil on ll cXO'KilO'Il TWV n:apan:avw O'llJ..lalf(lKWV n:pocr8ETWV Ka81lKOif(WV tWV OlKaO'TlKWV AEltoupywv [ A. ap8po 5 n:ap. 2 TOU i.OlOU avwtf:pw v6 -tou], OEV EVTcXO'O'Etat O'TilV KUpla an:aaxoAilOroue;.

**Eni rou cip8pou 9**

-G-

npoKEq.J.E:vou va OLaTESEi owpEav an:6 EVOLaQ>Epoi.J.Evouc; EmTI")OEUIJ.aTiEc;, KaTomv KaL axEnKwv aLTI")IJ.aTWV, KaSapaLSUALKaAKOOAI") aAKOOAI") 70% val. OE VOOOKOIJ.ELa on:ou MAOU KpLSEl on UcpLOTaTalavayKI"), OTO n:A.aiaLO TWV n:poan:aSELWV n:ou VLVOVTalyLa TI")V aVTLIJ.ETWrt:lOI") Tl")<; 0La000I")<; TOU Kopwvo'Lou COVID-19, Sa n:pEn:EL va apSouv uQ>LOTai.J.EVOL n:EpLopLai.J.oin:ou TiSEVTaL an:6 nc; OLaTa EL<; Til<; LOXUOUaac; VOIJ.08Eaiac;, oaov aQ>opa acpEvoc; Tl") 0La9EOI"), EV VEVEL, Tl")<; aLSUALK <; aAKOOAI")<; OTa OI")IJ.OOLa VOOOKOIJ.ELa, SEpan:EUT pLa KaL VOOI")AEUTLKa LOpUIJ.aTa, yLa LaTplKOU<; OKOn:ouc;,KalacpETEpOU Ta n:poawn:a an:o Ta on:oia Ert:lTpErt:ETal 11 OLaSEOI") Tl")<; Ka9ap c; aLSUALK <; aAKOOAI")<; yEwpyLK <; n:pOEAEUOI")<; n:poc; OLaQ>opEc; xp aELc;.

ME TI")V EV Myw n:pOTELVOIJ.EVI") OLaTa ll n:apEXETal'1 ouvaTOTI")Ta OE 6A.a Ta cpuaLKa KaL VOIJ.LKa n:poawn:a, Ta on:oia KaTEXOUV VOIJ.LIJ.W<; aLSUALKaAKOOAI") KaL auyKEKPLIJ.EVa aLSUALKaAKOOAI") yEwpyLK <; n:pOEAEUOI")<; (ouOETEpl")), auvSEnKaLSUALKaA.KOOAI"), aL8UALKaAKOOAI")IJ.'l yEwpyLK <; n:pOEAEUOI")<;,IJ.ETOUOLWIJ.EVI")<; (un:o opouc;) 1.1.'1, KaSwc; KaL Ta apaLWIJ.EVa IJ.E VEpo OLaAUIJ.aTa TWV n:poavaQ>EpOIJ.EVWV aA.KOOAWV IJ.EXPL UAKOOALKOU TiTA.ou KaTilli")A.ou yLa nc; n:po A.En:oi.J.EVE<; xp aEL<;, va aui.J. aMouv OTI")V aVTLIJ.ETwmal") Til<; cSLaooal")c; wu Kopwvo·tou COVID 19 IJ.E Til cSwpEav cSLa9Ea'1 auT <; an:aMayi.J.EVI")<; an:6 ocpELA.oi.J.EVE<; Q>opoA.oyLKE<; KaL A.omE:c; Em apuvaEL<; n:poc; TO un:oupyEio YyEiac;.

0 OKOrt:O<; Tl")<;, KaTa Ta aVWTEpW, OWpEaV OLaSEOI")<; aLSUALK <; aAKOOAI")<; ELVaL, OUIJ.Q>Wva IJ.E TI")V n:pOTELVOIJ.EVI")

OLaTa ll, acpEvoc; 11 LaTpLKxp a'l auT <; we; EXEL an:6 Ta voaoKoi.J.Eia, SEpan:EuT pLa, KALVLKE<; K.A.n:., acpETE:pou

11 n:apaaKEuavnal")n:nKwv an:6 nc; LOIJ.I")XaviEc;/ LoTEXViEc; n:ou m n:apayouv,m on:oia MvaTaL To Yn:oupyEio YyEiac; va OLa9€TEL n:EpaLTEpw owpEav n:poc; KaA.u4J'1 EKTaKTWV avayKwv yLa Til OI")IJ.oma uyEia. H an:oooxTl")<; cSwpEac; an:6 mv Yn:oupyo YyEiac; OLEVEpyEimL IJ.ETa an:6 n:poE:A.Eyxo Til<; KaTaMI")AOTI")mc; Til<; OLaTESEiaac; aLSUALK <; aAKOOAI")<;.

nEpaLTEpW, 0 Yrroupyoc; YyEiac; OUVaTaL va an:OOEXETalKaL KaSE OWpEa aLSUAlK <; aAKOOAI")<; rrpoc; TOV OKOn:o Tl")<; xp al")c; Tl")<;, we; EXEL, an:o Kawvoi.J.a oi.J.Eva OT'l o A.wa11 cSwpEac; OI")IJ.OOLa voaoKOIJ.Eia, SEpan:EuT pLa, KALVLKE<; KaL voai")A.EUnKa LcSpui.J.am yLa LaTpLKouc; aKon:ouc;. H an:oooxTil<; avwTE:pw owpEac; 6LEvEpyEiTaLIJ.ETa an:6 n:pOEAEVXO Tl")<; KaTaAAI")AOTI")Ta<; Tl")<; n:poc; 6LaSEal") aL9UALK <; aAKOOAI")<; IJ.E 6 AWOI") an:o6ox c; TOU Yn:oupyou YyEiac; n:poc; TOV OWpi")TTl")<; KUL TaUTOXPOVI") an:o60XTl")<; ai.J.EOI")<; OLaSEa c; Tl")<; Urt:Ep TWV we; avw KaTOVOIJ.a OIJ.EVWV n:poawn:WV OTI") 6 AWOI") OWpEa<;.

!TI")V rt:EpimWOI") Tl")<; OWpEaV OLOSEOI")<; IJ.ETOUOLWIJ.EVI")<; aLSUAlK <; aAKOOAI")<;, aUTyiVETaL an:OKAELOTlKa KUL

116vo ym XP O'l auT <; an:o lOilllXaviEc;/ LOTEXViEc; yLa TI")V rrapaaKEUavnal")n:nKwv, Evw au11Q>wva llE TI")V n:poTELVOIJ.EV'l Olam 'l 11 n:poc; 6La8E0'1 IJ.EToumwi.J.EV'l m8uA.LKaA.KooA-11 Sa n:pE:n:EL va EXEL IJ.ETOumw8Ei an:oKAELOTLKa KaL IJ.OVO, ELTE IJ.E nc; IJ.ETOUOLWTLKE<; uA.Ec; rrou XP'lOLIJ.On:OLouVTaL yLa Til IJ.ETOuaiwal") Tl")<; aL9uA.LK <; aAKoOA.I")c; n:ou n:poopi ETaL ym TI")V n:apaaKEUapwi.J.aTwv KaL KaMuVTLKWV,ELTE IJ.E TI")IJ.ETOUOLWTLK uA.11 n:pon:uA.EvoyA.uKoA.I"), aui.J.cpwva IJ.E nc; OXETLKE<; 6LaTa ELc; Til<; Laxuouaac; vo1J.o8Eaiac; yLa nc; IJ.EToumwnKE<; uA.Ec; Tl")<; mSuA.LK c; aA.Ko6A.I")c;.

Emrt:AEOV, IJ.E TI")V n:pOTELVOilEVI") 6laTa l"), KUlllE TI")V EmQ>uA.a l") Tl")<; EQ>api.J.OV <; TOU apSpou 17 TOU V. 4675/2020

KaL KaTa rrapEKKAlOI") KaSE aVTiSETI")<; yEVlK <; EL6lK <; 6laTa l")<;, ITUPEXETal11 6uvaTOTI")Ta, IJ.E n:pa l") TOU ilLoLKI")TTil<; AvE apTI")T'l<; Apx c; Ll'li.J.oaiwv Ea66wv (A.A.il.E.), 6wpEav 6La8Eal")c; OTo Yn:oupyEio YyEiac; aL8uA.LK <; aA.Ko6A.I")c;, yLa nc; n:poavacpEpOIJ.EVE<; XP OEL<;, 11 orroia EXEL n:EpLEA8EL Ka8' OLovcS n:OTE Tp6n:o OTI")V KUplOTI")Ta TOU Lli")IJ.OOLOU KaL piaKETal un:6 Tl") OLaXELpLOI") TWV TEAWVELaKWV apxwv, EAEU8Epl")<; an:6 cpopoA.oyLKE<; KaL AOLn:E<; Ert:l apUVOEL<; KaL IJ.E TI")V EmQ>uA,a l") Tl")<; OLaaQ>aALOI")<; TWV LOLWV n:opwv Tl")<; Eupwn:a·LK <; 'Evwal")c;.

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ME TllV n:pOTELVOIJ.EVIl pu81J.LOil n:pO AEn:ETal, En:LOilc;, on ll OWpEcXV 0LcX8EOil tile; aL8UALK c; aAKOOAilc;, n:paYIJ.aTon:oLEimL IJ.OVO e¢6oov aut8ewpEitaL KatcXAAilAil yLa til XP Oil yLa tllV on:oia n:poopi ETaL. H KaTaAAilAOtllTa, OtllV n:epin:tWOil tile; XP Oilc; Tile; aL8UALK c; aAKOOAilc; an:6 OlliJ.OOLa VOOOKOIJ.Eia,

8epan:euT pLa, KALVLKE:c; KaL voollAEUnKa LOpuiJ.am yLa LatpLKouc; oKon:ouc;, eAE:yxETaL an:6 roue; ap1J.66Louc;

cpopEic; mu Yn:oupyeiou Yyeiac;. Me mv i6LO rp6n:o eA.EyxETm ll KaTaAAilAOTilTa auT c;, EiTE 6LaTi8EtaL

1J.€TOUOLWIJ.EVIl ELTE 6XL, KaL OTilV n:epimwoll Tile; xp ollc; tile; an:6 LOIJ.Ilxaviec;/ LorexviEc; yLa TllV n:apaoKEU ClVTLOiliTHKWV.

Emn:AE:ov IJ.E TllV ev Myw n:potELVOIJ.EVIl OLaTa ll Ka8opi ovmL oL OLaOLKaoiec; n:ou acpopouv:

a) Otll IJ.Etacpopa tile; aL8UALK c; aAKOOAilc;, un:6 tOV OLOLKilTLKO EAEYXO tWV apiJ.OcSiwv Yn:llpEOLWV tile; A.A.6.E. (tEAWVELaKE:c; KaL XlliJ.LKEc; YITilPEOLEc;L OE VOOOKOIJ.ELa, 8epan:EUt pLa, KALVLKEc; K.An:. OE LOIJ.IlXaviec;/ LOtEXVLEc; n:pOKELIJ.EVOU yLa tllV n:apaywyaVUOiliTTLKWV.

) OTLc; OLaOLKaoiec; IJ.EtOUOLWOilc; tile; aL8UALK c; ClAKOOAilc;, OTLc; EyKatClOTcXOELc; tWV OLKaLOUXWV lOIJ.IlXaVLWV/ LOTEXVLWV, npLV Til XPilOLIJ.OITOLilOroue; yLa tllV napaywyaVTLOiln:tLKWV, EKTOc; an:6 TllV n:epimWOil tile; IJ.Etacpopac; aL8UALK c; aAKOOAilc; an:6 cpopoA.oyLKan:o8 Kil EIJ.n:opiac; aL8UALK c; aAKOOAilc; n:poc; nc; n:poavacpepOIJ.EVEc; lOIJ.IlXaViec;/ LOTEXVLEc;, on:otE KaL ll IJ.ETOUOLWOil OLEVEpyeitaL OTLc; cpopoA.oyLKEc; an:o8 Kec; EIJ.n:opiac; ouiJ.cpwva IJ.E to Loxuov KavovLOTLKO n:A.aimo.

y) one; OLaOLKaoiEc; n:apaKoA.ou81lollc; KaL EA.E:yxwv, an:o m;n:poavacpEp8EioEc; ap1J.66LEc; un:llpEoiEc; tile; A.A.6.E., tile; VOIJ.Lilllc; XPilOLIJ.On:oillOilc; tile; aL8UALK c; aA.Ko6A.Ilc; an:6 roue; n:apaMmEc; aur c;, IJ.EtouoLWIJ.EVIlc; IJ.Il, OUIJ.cpwva IJ.E to Loxuov KavovLonK6 n:A.aimo.

*TE:A.oc;,* IJ.E tllV n:pOTELVOIJ.EVIl pu81J.LOil n:po A.E:n:EtaL 6n oL epyaoiEc; (cpao6v) n:apaoKEU c; aVTLOiln:tLKwv ELOwv

an:6 nc; LOIJ.IlXaVLKEc; KaL lOtEXVLKEc; En:LXELp oELc; yLa A.oyapLaOIJ.O tOU Yn:oupyEiou YyEiac; anaMaoOOVTaL an:6

<t>.n.A., IJ.E OLKaLWIJ.a EKn:TWOilc; TOU <t>.n.A. TWV oan:avwv tile; ETUXELPilOilc;.

**En( TOU ap9pou 10**

ME nc; OLCl"[cX ELc; TOU n:ap6vroc; ap8pou n:po A.En:EtaL *on,* n:pOKELIJ.EVOU va L0pu8eiOtll xwpa IJ.ac; 6Le8vE:c; EmOTiliJ.OVLKO KaL TEXVOAOVLKO napKO 41lc; yevLac; yLa tllV avamu ll Tile; KaLVOTOIJ.iac;, 0Lati8EtaL KaLa KUpLOtllta OTI')V avwvuiJ.Il EtaLpeia IJ.E ti')V mwvu11ia «AA.e av6pELa Zwvl') KmvotoiJ.iac; AE» (A.Z.K. A.E.L ll

on:oia OUOTcX81')KE IJ.E TO ap8po 3 TOU v. 3489/2006 (A' 205), av KEL EOAOKMpou oro EAAilVLKO 61')1J.OOLO KaL emc5LWKEL oKon:ouc; KOLvwcpeA.eic; KaL OlliJ.Ooiou ou1J.¢E:povmc;, E:xoVTac; we; KUpLa an:oOToM trlOLaXEipLOil KaL ti')V avamu l') tl')c; ZWVI')c; KaLVOTOIJ.iac; 0eooaA.oviKI')c;, aKLVI')TO OTI')V EUpUtEPil n:epLOXtl')c; 0EOOaAOVLKI')c;, tO on:oio OUYKEVtpWVEL 6A.a ta exE:yyua yLa trjV OrjiJ.LOupyia Ev6c; OLE8vouc; EIJ. EAELac; KaL avayvwpLOLIJ.OTilmc; rexvoA.oyLKou n:apKou. u1v n:ap. 1pu81J.i oVTm oL A.emoiJ.E:pELec; Karaxwpl')ol')c; rou c5LKaLw1J.atoc; KupLOtllmc; tl')c; A.Z.K. A.E. OTo aKiVIlTO n:ou n:epLypacpEtaL OTilV n:apaypacpo autKaL

n:poo6Lopi ETaL o oKon:6c; Hlc; avwTEpw IJ.Eta i aollc;. ItllV n:ap. 2 n:po A.En:etaL 11 ouOTaol') OLKaLWIJ.amc;

emcpaveLac; yLa evev VTa evvf:a Etl'), un:E:p tile; ermpeiac;, n:ou n:p6KELTaL va ouOTa8et ou1J.cpwva IJ.E nc; OlaTcX ELc; TOU v. 3982/2011(A '143), we; EmLpia AvamU Ilc; EmxELPiliJ.aTLKOU napKOU (EANEnL n:pOKELIJ.EVOU Va AcX El XWpa ll aVEYEPO'l tWV avayKaiwv KTLOIJ.cXTWV, un:oOOIJ.WV KaL EVKaTaOtcXOEWV OTO aKLVIlTO KaL opi emL, 6n, IJ.Eta tllV n:apocSo tl')c; OLapKeLac; Tou OLKaLWIJ.amc; emcpaveLac;, 11 XP Oil KaL EKIJ.EtcXAAeuoll rou ClKLV tou, IJ.Eta rwv en:' aumu KnpLaKwv EyKataoraoewv KaL un:oOOIJ.WV, n:ou Sa txouv aveyep8ei *m'* ClUtOU, n:EpLEPXETalaUTOOLKaiwc; KaL xwpic; avTaMayiJ.a n:poc; On:OLOO n:OTE Tpim cpUOlKO VOIJ.LKO n:p6own:o n:ou Kareixe OLKaiwiJ.a emcpaveLac;, or11 c5LoiKilOil, cSlaxeipLoll Km EKIJ.ETcXAAeuoll tile; «A.Z.K. A.E.», 11 on:oia UITOXPEOUTal Va OUVEXLOEL til AELTOUpyia TOU 6LE8vouc; TEXVOAOYLKOU napKOU 4'lc; YEVLac; OTil

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8EOoaA.ovlKfl, anayopEUO EVfl<; Tfl<; Tpononol11011<; TOU OKOnOU Tfl<; ETa l ao11c; KaL TOU npooplO OU TOU aKLV Tou. H Em l ao11 TOu aKLV Tou, 11 oumao11 OLKmw aTOc; EmcpavELac; KaL 11 Eyypacp Twv OlKaLW aTWV aUTWV OTO KaLa TC>ITO ap oc'5Lo KTfl aTOAOVlKO lpacpElo unep Tile; AZK, Tile; EANEn AE KaL TplTWV, A.a avouv xwpa aTEAW<;. TflV napaypacpo 4, npO AEnOVTal Ol nEpliTTWOEl<; avaKAfl011<; Tfl<; ETa l ao11c; TOU aKLV TOU. ElOLKOTEpa, TO aKlVflTO ETtaVEPXETaL OTflV KUplOTflTa TOU EAAflVlKOU 11 0olou, E Kolvanocpao11 Twv Ynoupywv OlKovo LKwv Km EowTEPLKwv,Eav EVToc; Mo ETwv, ano TflV 11 Epo 11vla

Ofl OOlEUOfl<; Til<; anocpao11c; eyKplOfl<; yla TflV avamu 11 TOU ETHXElpfl aUKOU napKOU ou cpwva E TO ap8po 47 TOU V. 3982/2011: a) Olammw8El ano nc; ap OOlE<; UnflpEOlEc; TOU V. 3982/201111 11 T PI1011 TWV opwv Km npouno8eoEwv Tile; anocpao11c; eyKploflc; ) 11 EANEn OEv anocSEl ElTil lWOL OTflTa TOU epyou

E TflV npooeA.KUOfl lOlwnKwv XOPI1VlWV KalKEcpaA.alwv yla Til OUVXPI1 aTOOOTflOTOU nou Sa npenElva

KaMmouv TOUAaXlOTOV TO 5% TOU npounoA.oylo ou Tile; A' cpaollc; TOU epyou. Enloflc;, E O Ola anocpaofl,

11 nMp11c; KUplOTflTa, VOKaL KaTOXTOU aKlV TOU nEplEPXETaL OTO EAAflVlKO 11 00l0 KaL OTflV nEplmWOI1 nou TO aKlVflTO XPI10l OnOlfl8EL yla OKono illov ano TOV npo AEITO EVO OTO napov ap8po. TflV napaypacpo 5 pu8 l ovTm ElOLKOTEpa 11T am EyepoEwc; a LwoEwv KaTa TOU EAAflVLKou 011 oolou, Evw OTflV napaypacpo 6 npo A.Ennm11 ou ETOXTile; AA.E avcSpELac; Zwv11c; KmvoTO lac; A.E. Km aMwv cpopewv TOU OTEVOU KalTOU EUpUTEpOU Ofl OOLOU TO ea OTflV ETalpEla ElOlKOU OKonou. nEpalTEpW, 11 avamU i1 KaL AElTOUpyla TOU ETHXElpfl anKOU napKOU nopElva UAOnOLElTalOTaOLaKa OE nEplOOOTEpa W am, KaTa napEKKAl011 Til<; napaypacpou 3 TOU ap8pou 53 TOU V. 3982/2011, ou cpwva E Ta Opl O EVa OTflV napaypacpo 7 TOU napOVTOc;. npo AEnETal EITlOfl<;, 11 KaTapnofl OTflV EKTa011 TOU aKlV TOU ELOlKOU noA.woo LKou oxEcSlou, TO onolo EyKplvEml E npoEOplKO Olamya nou EKOlcSnm E npomo11 Tou Ynoupyou nEpl aMovTOc; Km EvepyELac; Km Twv ouvap oolwv Ynoupywv OLKovo LKwv KalAvamu 11c; Km Ka8opl Elnc; ElOlKOTEpEc; xp oELc; v11c; KaL TOuc; opouc; 06 11011<;, A.a j3avovmc; uno4J11 nc; noA.woo lKEc; pu8 loELc; nou opt ovmlmov ELOLKo voo 3982/2011yLa m ETHXELPI1 anKa napKa.

TEA.oc;, Ta KLVflTpa Tflc; nap. 1 TOU ap8pou 62 TOU V. 3982/2011 EITEKTElVOVTal KaL OTLc; OU aOELc; ETa [j3aoJlc; OLKaLW amc; EmcpaVELac;, Ka8wc; KaL OTL<; ou j3aoELc; OWpEac; KlVflTWV npay aTWV, uno TflV npouno8EOI1 on npOKElTal yLa OWpEEc; nou acpopouv OTflV UAOnOlflOfl TOU OUYKEKpl EVOU Epyou Tflc; Ofl Loupylac; TOU TEXVOAOVLKOU napKOU. Ka8E OlJ aOJl ETa l aoflc; OlKaLW aTOc; EmcpaVELac;, ayopanwA.11olac; Km c5wpEac; KLVflTWV (XPI1 aTwv) Km aKLV Twv npoc; TflV EANEn, yLa n1 c5Lao¢aA.Lol1 r11c; avamu 11c; TOU EmXELPfl anKOU napKOU KaLa TflV EVVOLa Tflc; napaypacpou 1 TOU ap8pou 46 TOU V.

3982/2011, Ka8wc; KaL EKTaoflc; EvToc; Tau EmXELPI1 anKo6 napKou an6 r11v EANEn ano ETHXEipflOI1 nou EXEL EyKamom8Ei ETEyKamma8EiEVTOc; TOU EmxELprwanKOU napKOU, anaA.A.aooETm ano TOV ¢6po Em ij3ao11c; KaL TOV cp6po OWpEac;, avnomlxwc;. PflTWc; npo AEnETaL OTL Ol AEITTO EpELEc; KaL Ka8E aAA.o

8E:a yLa TflV Ecpap oyTile; napaypacpou 11, MvaVTm va Ka8opl ovmL E KOLVan6¢ao11 TOU unoupyou

OLKovo LKwv Km mu .6.LoLKflrr11c; AvE apTflT'lc; Apx c; .6.11 oolwv Eooowv.

**En[ TOU cip8pou 11**

ME TO ap8po 55 TOU V. 4447/2016 KaL nc; OLaOOXlKE<; TOU TpononOL oELC; E nc; OLaTa ELc; TOU ap8pou 88 TOU V. 4478/2017 (A' 91), TOU ap8pou 22 TOU V. 4541/2018 (A' 93) KaL TOU ap8pou 51TOU V. 4608/2019 (A' 66) avEoTaAI1 11 Ecpap oyTile; unonapaypacpou 2 Tfl<; nap. 3 Tou ap8pou 85 TOU v. 3842/2010. OlMym Tfl<; avaoToMc; mv 11 Ofl Loupyla OUV8flKWV avlOOU aVTayWVLO OU E nc; O OpEc; xwpEc;, onou m mlnEOa cpopoA.oylac; napa EVOUV OE noM xa flAOTEpa EITlnEOa, 11 EV0£XO EV11 anWAEla 800-864 8EOEWV Epyaolac; nMpouc; anaox6A.11o11c;, Km aA.Lma oE nEpLOxec; E u4J11A.a mlnEcSa avEpylac; (napa E8oplE<; Kal ELOVEKTLKE<; nEplOXE<;) 11 anWAEla Ofl OOlWV EOOOWV ulfJouc; 100 EKaT. EUpW OE j3a8oc; 5ETlac; Kal11 VEVlK

- *C)l\ -*

arrWAELa OE opouc; rrpoo-n8EIJ.EVIlc; a iac; EKUIJ.WIJ.EVOU u4Jouc; 54-65 EKaT. EUpW ETflOLWc;. EvotfJEL aUTWV,KaL OEOOIJ.EVOU onOlMyoL aUTOL OEV EXOUV EKAELtVELIJ.EXPL O IJ.Epa, EVW OEV rrpoKaAELTalEm apUVOI1 yLa TOV OlliJ.OOLO rrpourroA.oyLOIJ.O, KplVETalOKOITLIJ.I1 11 n:apaTaOil Tile; n:EpLOOOU avaaTOMc; Tile; Ecj>apj.loy c; TOU we; avw ap8pou IJ.EXPL uc; 31.12.2022.

**Enl tOU ap8pou 12**

ME TflV n:ap. 1TOU n:apOVTOc; ap8pou ELaayETaL IJ.La E aLpETLKpUSIJ.LOil, we; an:oppOLa Tile; OLKOVOIJ.LK c; Kpiallc; rrou EmauvEI31l Myw Tile; rravOiliJ.Lac; KalEITAilE TO auvoA.o Tile; ESVLK c; OLKOVOIJ.Lac;, Lc5iwc; OE TOV TOUpLOIJ.O KaL nc; EITLXELp aELc; n:ou aaKouv auvacj>Eic; IJ.E auTov c5paaTI1PlOTI1TEc;. ELOLKOTEpa, n:poj3MrrETal onll an:M n:apaxWPil011 XP Oilc; aLyLaA.ou KaL n:apaA.iac; Sa c5ic5ETaLIJ.OVO VLa Hl cj>EUVXPOVLCt KalaUOTilPWc;

IJ.EXPl uc; 31.10.2020, OXL IJ.OVO OE KUpLa EVOOOXELaKCt KaTaAUIJ.aTa KaL KaTaaT IJ.aTa UVELOVOIJ.LKOU EVOLacj>EpovTOc;, on:wc; Oil n:poj3AETtETal an:6 TllV LOXUOUOa VOIJ.OSEaia, *oJJ..a* Kal OE EVOLKLa OIJ.EVa

ETtlT!AWIJ.EVa OWIJ.CtUa, yLa A6youc; aiJ.Lywc; OLKOVOIJ.LK c; EVLOXUOilc; TWV TOUplOTLKWV aUTWV EITLXELp OEWV. IOXUOUV j3E aiwc; Ol n:EpLOplOIJ.OL n:ou LOXUOUV KaL yLa Ta EVOOOXELaKCt KaTaAUIJ.aTa, on:wc; EVOELKTLKCt: n:oaoaTo n:apaxwpouiJ.EVIlc; EKTaallc; miTOU auv6A.ou TOu myLa.Aou n:apa.Aiac;, anoOTaaELc;, EAEuSEpEc; wvEc; K.a., ITAilV OIJ.wc; auaTilpon:oLouVTaL oLrrEpLOplaiJ.oiaE axea11 IJ.E Ta KupLa Evoc5oXELaKa KaTaAUIJ.aTa, KaSwc; TtSETaL 11 n:pouno8Eall Tile; 1J.EVLOTI1c; napaxwpOUIJ.EVIlc; EKTaOilc; TWV 100 TIJ..

ME TllV n:poTELVOIJ.EVIl c5LaTa ll Tile; rrap. 2 an:oKAELOTLKCt ym TO ETOc; 2020, Myw Tile; n:avOiliJ.iac; KaL TWV OLKOVOIJ.lKWV EITL1tTWOEWV OE oA.ouc; muc; mayyEAIJ.aTLKOUc; KAac5ouc;, SE01tl ETaL aU IlOil TOU TtOOOOTOU U1tEp TWV O.T.A. miTOU aVTaAACtVIJ.aTOc; n:apaXWPI10flc; anMc; XP Oilc; aLyLaA.ou n:apaA.iac; arr6 60% aE 70% IJE napCtAAilAiliJ.ELWO"'l TOU TtOOOOTOU TOU lliJ.OOLOU ano 40% OE 30%.

ME TllV n:pOTELVOIJ.EVfl OlCtTa ll Tfl<; rrap. 3 opi ETaL onTO utfJoc; TOU KaTa ollOIJ.EVOU aVTaAACtVIJ.aTOc;,ELOLKCt yLa TO €me; 2020, Sa avEpXETaL aE rroaoaTo 40% mi Tou apXLKwc; un:oA.oyLaSEvToc; avToMawaTOc;. ME auTOV TOV Tpon:o OLEUKOAUVOVTalOlEITLXELPflIJ.aTtEc; n:ou OpaOTilPLOTtOLOUVTalOTOV TOUplOIJ.O, TllV avatfJUX KaL TflV EOTLaOfl va avmn:E EA.Souv one; OLKOVOIJ.lKEc; OUOXEPELEc; n:ou En:Ecj>EpE 11 n:aVOfliJ.La.

**A9 va, 27 Malou 2020**

**01 vnovPrOI**

**OIKONOMIKON ANAnTY::HIKAI EnENaYIEON**

CIJRJSTOS STAIKOURAS CIIR ISTOS STI\IKOURAS

27.05..2020 20:14 SP'\'RJOON-ADONIS GF.OROIAT>IS ;. IS GEORGIADIS

**XPHITOIITA"iKOYPAI**



-10-

EPrAIIAI KAI KOINONIKON YnOeEIEON

YrEIAI

IOANNIS VROUTSIS IOANNIS VROUTSIS 27.05.2020 20:22

VASII.EIOS KlKILlAS

VASil.•EIOS KIKII.IAS

27\_0S.2020 20 :29

IOANNHI BPOYTIHI

nEPIBAAAONTOI KAI ENEPrEIAI

KONSTANTINOS CHATZIDAKJS ; ·S CHAI'ZLDAKIS

KONITANTINOI XATZH AKHI EIOTEPIKON



nANAriOTHI 0EO OPIKAKOI YnO OMON KAI METAQ)OPON

KONSTAN"JlNOS KARAMANLIS ;S KARAMANLIS

KONITANTINOI KAPAMANAHI

BAIIAEIOI KIKIAIAI IKAIOIYNHI

KONSTANTINOS TSJARAS KONSTANTINOS TSIARAS

27..05.2020 20: 15

KONITANTINOI UIAPAI

METANAITEYIHI KAI AIYAOY

lOANNTS PLAKIOTAK!S JOANNIS PLAKIOTAK!S

27.05.2020 20:16

nANAriOTHI MHTAPAKHI NAYTIAIAI KAI NHIIOTIKHI nOAITIKHI

PANAC'JC)T!S Mll'ARAC'Jll PA NAOI OTIS MITARACHI

. ' . . .. . . • 27.05.2020 20:22

IOANNHI nAAKIOTAKHI

TOYPIIMOY

THEOHARIS THEOHARIS TH EOHARIS THEOHARIS

27.05.2020 20: 16

0EOXAPHI0EOXAPHI

-11-

TPOnonOIOYMENEI- KATAPfOYMENEI diATA:=EII

1. ME tr]V nEp. *w* l:ll<; nap. 1"(QU ap8pou 3 l:ll<; 1:ponoAoyi.ac;-npoo8 Kil<; "(QU YnoupyEi.ou

OLKovo LKli>V om oxf:oLO v6 ou mu YnoupyEi.ou YyEia<; «Kupwol'] a) l:ll<; an6 13.4.2020 n.N.n. 11 M£1:pa yLa u1v avn nwmoll 1:wv ouVEXL 6 Evwv ouvmELwv l:ll<; navoll i.ac; 1:ou KOpwvo'(ou COVID-19 KaL aAA.E<; Kal:EnEi.youo£<; 0La1:a EL<;11 (A' 84) KaL )HI<; an6 1.5.2020 n.N.n. 11nEpaL1:EpW £1:pa VLa 1:1']V avn HW1ll01l 1:WV OUVEXL O EVWV OUVEnELWV 1:1l<; naVOil i.a<; 1:0U KOpWVO.lOU COVID-19 KaL l:llV EJlclVOOO OlllV KOLVWVLKKaL OLKOVO LK KaVOVLK01:1']1:a *II* (A '90) KaL aAAE<; OlaTO EL<;» a LKa8(aTa'taL ll nap. 1 "(QU KEcpaAai.ou B.YnHPHIEl:OU napapT aLO<; Ill «Aya8a KaL YnllpEOLE<; nou unayovmL OE ELW EVO OUVTEAEOl(napaypacpo<; 1"(QU ap8pou 21)» "(QU KwOtKa <!>6pou npomt8£ EVIl<; A i.ac;, 0 onoi.oc; Kupw81']KE E LOV v. 2859/2000 (A' 248), nou EXEL we; E c;:

cc*1. Etumjpta lJEarptKwv napaurauEwv Kat uuvauAtwv vta* ra *onoia* o *uuvrEAEurlj{* rou

*cpopou opi{Erat uE i{t* rot{ *EKaro (6%}·''*

2. ME TI']V nEp. 0' Til<; nap. 11:0U ap8pou 3 Til<; TponoAoyi.a<;-npoo8 Kil<; 1:0U Ynoupy£i.ou OLKovo tKWV om oxf:oLO v6 ou LOu YnoupyEi.ou YyEi.a<; «Kupwoll a) Til<; an6 13.4.2020 n.N.n. "Mf:Tpa yta l:llV avn E1:W1ll01'] TWV OUVEXL O EVWV OUVEJlELWV Til<; naVOil ia<; 1:0U KOpwvo'(ou COVID-19 KaL aAAE<; KaTEnEiyouoE<; 0La1:a EL<;11 (A' 84) KaL ) l:ll<; an6 1.5.2020 n.N.n. 11 nEpaLTEpW £1:pa yLa TllV avn E1:W1ll01'] TWV OUVEXL O EVWV OUVEJlElWV Til<; naVOI'] i.a<; 1:0U KOpWVO.LOU COVID-19 KaL l:I']V mavooo OlllV KOLVWVLKKaL OlKOVO lK KavovtK61:1']m *II* (A'90) KaL aME<; otma EL<;» a LKa8(aTa'taL 11 nap. 6 mu KEcpaAai.ou B.YnHPE IH LOU napapT aLO<; Ill «Aya8a KaL Ynl']pEOLE<; nou unayovmt OE ELW EVO OUV1:EAE01:(napaypacpo<; 11:0U ap8pou 21)» LOU KWOLKa <J>6pou npoon8£ EV11<; A iac;, 0 onoi.oc; Kupw81']KE E wv v. 2859/2000 {A' 248), nou EXEL we; E <;:

*cc6. H EKIJETftAAEUUf1 KacpEVEiWV, KacpETEptWV, {axaponAaurELWV, Eurtaropiwv,*

*1/JqronwAEiwv, otVOIJaVEtpEiwv Kat Aomwv uuvacpwv npo(" auri{ ETrLXEtpljuEwv, nAqv rwv Kivrpwv 6tauK£6auq{, IJE E{aipEuq* rq *6talJEUf1 aAKooAouxwv Kat 1J'1 aAKooAouxwv TrOTWV, XUIJWV Kat pOcpfJIJftTWV.))*

3. ME TllV nap. 2 1:0U ap8pou 8 Tl']<; 1:ponoAoyi.a<;-npoo8 Kil<; LOU YnoupyELOU 0LKOVO LKWV



om oxf:oto v6 ou 1:0u YnoupyEiou YyEi.ac; «Kupwo11 a) 1:11<; an6 13.4.2020 n.N.n. 11M£1:pa

yLa TllV avn E1:W1ll01'] l:WV OUVEXL O EVWV OUVEJlELWV 1:1']<; naVOI'] iac; TOU KOpWVO.lOU COVID-19 KaL aMEc; Kal:mEi.youoEc; 0LaTO EL<;11 (A' 84) KaL ) Til<; an6 1.5.2020 n.N.n.

11nEpaLTEpW ETpa yta 1:1lV avn E1:W1ll011 l:WV OUVEXL O EVWV OUVE1lELWV 1:11<; naVOil i.ac; l:OU KOpWVO'LOU COVID-19 KaL 1:1']V EJlclVOOO Ol:I']V KOLVWVLKKaL OLKOVO LKKaVOVLKOTI']la *11* (A'90) KaL OAAEc; OLaTO ELc;» QV'tLKa8(UTa'taL I'] nap. 2 "(QU ap8pou 60 "(QU v.4172/2013 (A'

167),nou EXEL we; E c;:

-11.. -

*eel. ME rrw EnupuAa{17* r17{ *napavpacpou 1,* ro *Etu6617 ta an6 ptultwnj Epvauia nou anoKrouv ot a{twpanKoi Kat* ro *KarwrEpo nArjpwpa nou un17pErEi UE nAoia* rou *EpnoptKou vaunKou un6KEtrat UE napaKpar17U17 cp6pou uupcpwva pE* rou{ *uuvrEAEurE{* r17{*napavpacpou 2* rou *ap{Jpou 15."*

4. ME TO ap8po 11 Tile; TponoA.oyiac;-npoa8 Kilc; TOU YnoupyEiou 0LKOVOj..llKWV OTO OXEOLO VOj..lOU TOU YnoupyEiou YyEiac; «KupWOil a) Tl']c; an6 13.4.2020 n.N.n. "METpa VLa TllV UVTLj..lETW1tl01l TWV OUVEXL Oj..lEVWV OUVEnELWV Tile; naVOilj..lLac; TOU KOpwvo'lou COVID-19 KaL aAAEc; KaTEnEiyouaEc; OLUTU ELc;" (A' 84) KaL )Tile; an6 1.5.2020 n.N.n. "nEpaLTEPW j..lETpa yLa TI']V UVTlj..lETW1tl01'] TWV OUVEXL Oj..lEVWV OUVEJtELWV Tile; naVOilj..lLac; TOU Kopwvo'(ou COVID-19 KaL TI']V EJtUVOOO OTilV KOLVWVLKKaL OLKOVOj..llKKaVOVLKOTI']Ta"(A'90) KaL aAAEc; OLaTa ELc;» avrLKa8{urataL TO 6.p8po 55 TOU v.4447/2016 (A' 241), nou EXEL we; *E c;:*

*e(H Ecpappovrj* r17{ *unonapavpacpou* 2 r17{ *nap. 13* rou *ap{Jpou 85* rou *v. 3842/2010*

*avaurtMErat JlEXP'* n{ *((31.12.2020''·''*

-:rs-

**TPOnO/\OriA- nPOI8HKH TOY YnOYPrEIOY OIKONOMIKnN ITO IXE610 NOMOY**

**TOY YnOYPrEIOY YrEIAI**

**«KUpWO'l a) t'lc; an6 13.4.2020 n.N.n. "MEtpa yLa t'lV aVtLIJ.EtWnLO'l tWV OUVEXL OIJ.EVWV aUVEnELWV t'lc; navc5'11J.Lac; tou Kopwvo'(ou COVID-19 KaL illEc; KatEndyouaEc; c5Latci ELc;" (A' 84) KaL p) t'lc; an6 1.5.2020 n.N.n. "nEpaLtEpW IJ.Etpa yLa t'lV aVtLIJ.EtWnLO'l tWV OUVEXL OIJ.EVWV OUVEnELWV t'lc; navc5'11J.Lac; tOU**

**Kopwvo'(ou COVID-19 Kal t'lV Enavoc5o at'lV KOLVWVLKKal OLKOVOIJ.LKKaVOVLKOt'lta" (A'90) KalciMEc;**

**c5LatcX ELc;»**

**p8po 1**

**IUIJ.nh'lPWIJ.atLKOc; KpatLKOc; npounoAoyLa1J.6c; OLKOVOIJ.LKOU Etouc; 2020** -

**npounoAoyLa1J.6c; 6'11J.OOLWV EnEvc5UaEWV**

lTOV npourrOAOVlOIJ.O t.rwooiwv ErrEVOUOEWV £-roue; 2020 TOU YrroupyEiou Avamu l')<; Kal ErrEVOUOEWV, OTOV EU5lKO cpop£a 1035 501 0000000, au avovral Ol ITlOTWOEL<; KaTa 5LaKOOla ITEV VTa EKaTOIJ.IJ.Upla EUpW (250.000.000 €) oTo E8vtK6 oK£A.oc; KaL KaTa £va 5LoEKaTOIJ.IJ.UPLO wpw (1.000.000.000 €) om OUYXP'lllamoomuiJ.EVo OKEAoc;.

OL rrpoon8E1J.EVE<; ITlOTWOEl<; EyypacpovTalUITO TOV AvaAUHKO /\oyapLaOIJ.O E OOWV 2910601058 «nlOTWOEl<;

yLa opaOEl<; rrou OXETL OVTULIJ.E TI'JV UAOITOLI"}}I'JilETpwv rrpoomoia<; Tl')c; OI'JIJ.OOla<; uyEia<; arro TOV Kopwvo'lo» TOU we; avw cpopEa Kal ElOLKOU cpopEa.

**p8po 2**

**npoa8 K'l cip8pou 91A atO v. 4549/2018**

rTo V. 4549/2018 (A' 105) rrpooTi8ETalap8po 91A *W<;* E c;:

«Ap8po 91A

EyyuI'JOI'J TOU EAAI')VLKOU t.I')IJ.OOLOU rrpoc; opyava KalopyavlOIJ.OUc; Tl')<; Eupwrra'LK c; 'Evwol']c;

1. 0 Yrroupyoc; OlKOVOIJ.lKWV rrapEXElTI'JV EYYUI'JOI'J TOU EAAI']VLKOU t.I']IJ.OOLOU rrpo<; opyava Kal opyavlOIJ.OU<; Tl')<; Eupwrra'LK c; 'EvworJ<; ym TI'J XP'liJ.aTOOOTI'JOI'J TWV KpaTwv IJ.EAwv auT <;, om rrA.aimo KavovLOIJ.WV TI'J<; Eupwrra'LK c;'EvworJc; OLaKpanKwv ouiJ.cpWVLWV.

2. OL Eyyu oEL<; TI'J<; rrap. 1rrap£xovmL KaTa rrapEKKALOI'J TWV OLaTa Ewv mu KEcpaA.aiou B' mu rrapovmc; VOIJ.OU, IJ.E TI'JV EITlcpUAU I'J TWV OLaTa EWV TWV ap8pWV 96 Kal 97 TOU LOLOU VOIJ.OU, OlOITOLE<; TUYXUVOUV EQ>apiJ.OY c; OTI")V we; avw OLaOLKaoia rrapox c; EYYU OEWV.».

**p8po 3**

**Mdwa11 auvtEAEatwv CJ>6pou npoatL8EIJ.EV'lc; A iac;**

**yLa OUVKEKPLIJ.EVa aya8ci KaL Un'lpEa[Ec;**

1. rTo napapTI'jiJ.a Ill «Aya8a Kal Yrrl')pEOiEc; ITOU urrayOVTalOE IJ.ElWIJ.EVO OUVTEAEOT(rrapaypaQ>oc; 1TOU

ap8pou 21)» TOU KwOLKa <Dopou npoon8EIJ.EVI')<; A iac;,o orroioc; KUpW81']KE IJ.E TOV V. 2859/2000 (A' 248),

6rrwc; LOXUEL, EITEPXOVTal OlE c; TporrorroL OEL<;:



a. TO KEcj>aA.alo A. AIA8A n:poatl8ETaL n:ap. 51, we; E c;:

«51. M11 aA.KooA.ouxa n:ota, xwplc; n:poa8 K11 aA.Ko6AI1c; *aE* on:moo n:otE avaA.oyla (K EX 2202). 0

OUVtEAEm c; LOU cj>6pou yLa Ta aya8a Tl1<; EV A.6yw OaOIJ.OAoOYLK c; KAclOEW<; OpL ETaL OE OEKaTpLa TOLe; EKat6 (13%).»

. H n:ap. 1mu KEcj>aA.alou B. YnHPHIEavnKa8lmaTaL we; E c;:

«1. ELaLt pLa KLVI11J.amypacj>wv. ELOLt pLa 8catpLKWV n:apaataaEwv KaL auvauALwv yLa Ta on:ola o

OUVTEAoEat c; LOU cj>6pou opL ETaL OE EL TOLe; EKat6 (6%).»

y. MEta TI1V n:ap. 1tau KEcj>aA.alou B. YnHPE IEn:poatl8EtaL vea n:ap. la we; E c;:

« la. H IJ.Etacj>opa n:poawn:wv KaL twv an:oaKcuwv muc;. »

0. H n:ap. 6 LOU KEcj>aA.alou B. YnHPE IH avnKa8lmaTaL we; E c;:

«6. H EKIJ.ETillEU011 Kacj>EVELWV, Kacj>ETEpLWV, axapon:A.aatELWV, EOTLatopLWV, t.IJI1tOn:WAELWV, OLVOIJ.ayELpELWV KaL A.omwv auvacj>wv n:poc; autec; En:LXELp OEWV, n:A11v TWV KEVtpWV OLaOKEOaa11c;, IJ.E E aLpE011 T11 0La8Ea11 n:otWV n:ou n:EpLEXOUV OLVOITVEUIJ.a OE on:OLaO n:OtE avaA.oyla.»

2. 0L OLata ELc; LOU napapt IJ.aTOc; Ill «Aya8a KaL Yn:11pEOLE<; n:ou un:ayoVTaL OE IJ.ELWIJ.EVO OUVTEAoEOT (n:apaypacj>oc; 1LOU ap8pou 21)», LOU KWOLKa ctJ6pou npomL8E1J.EV11<; A lac;, 0 on:oloc; KUpW811KE IJ.E TO V. 2859/2000, 6n:wc; tpon:on:OLOUVTaL an:6 TI1V n:pOI1YOUIJ.EV11 n:apaypacj>o, Ecj>apiJ.O OVTaL an:6 TI1V 1

IOUVLOU 2020 ewe; KaL TI1V 310KtW pLOU 2020.

**pepo 4**

**EnEKtaal'} tWV IJ.Etpwv OLKOVOIJ.LK c; EVLOXUOI'}c;**

**KQL OtLc; KOLVWVLEc;, aatLKOU KAI'}pOVOIJ.LKOU 6LKQLOU, KEp600KOnLKOU X«P«Kt pa**

METa ti1V n:ap. 1LOU 6y6oou ap8pou tl1<; an:6 20.3.2020 npa 11c; N01J.08EUKOU nEpLEXOIJ.EVOU (A 68), 11 on:ola KUpW811KE IJ.E TO ap8po 1LOU V. 4683/2020 (A 83), 6n:wc; LOXUEL, n:poatL8ETaL n:ap. l.a. we; E c;:

«l.a. ME KOLVan:6cj>aa11 TWV Yn:oupywv 0LKOVOIJ.LKWV, Avamu 11c; KaL En:EVOUOEWV KaL Epyaalac; Kal KoLvwvLKwv Yn:o8eaEwv Ka8opl ovraL oL 6pOL, oL n:poun:o8eaELc; KaL 11 OLaOLKaata yLa tl1 Mt.IJ11 IJ.Etpwv OLKOVOIJ.LK c; EVLOXU011<; yLa nc; KOLVWVLE<;, aanKOU KAoi1POVOIJ.LKOU OLKaiou, KEpOOOKOn:LKOU xapaKt pa, Olon:oiEc; OEV an:aaxoA.ouv Epya OIJ.EVOU<; an:aaxoA.ouv IJ.EXPL KaL ELKOOL (20) Epya OIJ.EVOU<; KaL yLa nc; on:oiEc; Ecj>ap1J.6 ovraL Ta opL OIJ.Eva *am* OEUtEpo EOacj>Lo tl1c; n:ap. 1. OL OLata ELc; tl1c; n:apouaac; Ecj>ap1J.6 ovraL avaopoiJ.LKa yLa muc; ll VE<; Mapno, An:piALo KaL MaLo 2020.»

**pepos**

**MEtpa Ot pl l'}c; tWV EKIJ.L08WtWV *ano* tl'} 1!11 £lanpa 11 IJ.L08W1J.CttWV**

**Kat' e:mtayVOIJ.OU ato nAa[aLo avniJ.Etwmal'}c; twv e:mmwae:wv tou Kopwvo'(ou COVID-19**

1. to ap8po 72 LOU V. 4172/2013 (A' 167) n:poati8ETaln:ap. 42 we; E c;:

--1.S-

«42. f1EV OUVLOTU EL066ru.t.a KaL OEV UTl:OKELTaL OE cj>6po ELOOO I.laTOc; KaL ELOLKELOcj>opa aAAilAEYYUilc; TOU ap8pou 43 A TOU K.CD.E. TO n:oo6 TOU l.lL08WI.laTOc; n:ou OEV ELOn:pax81lKE OEV ELOn:paTIETaL KaT' EmmyVOI.l.OU OTO n:AaLaLO aVTLI.lETWn:LOilc; TWV En:Ln:TWOEWV TOU KOpwvo'(ou COVID-19, yLa 6A.ouc; TOUc; ll VEc; n:ou LOXUOE 8a LOXUOEL TO llETpO l.lELWI.lEVIlc; KaTa oMc; En:l TOU llllVLaiou llL08WI.laTOc; OE n:ooooT6 oapavm TOLe; EKm6 (40%).»

2. Ta n:p6own:a Tile; n:ap. 42 TOU ap8pou 72 TOU V. 4172/2013, 6n:wc; auTn:pOOTE81lKE llE TllV n:ap. 1, Ecj>6oov ELoE:n:pa av 1-lELWI.l.EVo llio8wlla KaTa TOuA.axLoTOv 40%,E:xouv OLKaiwlla EKn:TWollc; n:ooou ioou llE Tl:OOOOTO 20% En:l TOU 60% TWV llL08WilcXTWV TWV llllVWV aUTWV AOYL OI.l.EVWV n:pLV TllV we; UVW

1-lELWOil, an:6 ocj>ELAEc; l.l.E KaTaAilKTLKllllEPOilllVLa Kam oMc; n:poc; Til cj>opoA.oyLKapxan:6 31.7.2020

KaL 1-lETU, Tl:AilV TWV ocj>ELAWV an:6 pu81.lLOELc;/OLEUKOAUVOELc; Tl.llll.laTLK c; KaTa OA c;, ocj>ELAWV un:Ep aAAOOan:ou OllllOOLOU KaL an:6 avaKTilOil KpanKWV EVLOXUOEWV.

3. ME an:6cj>ao11 TOU Yn:oupyou 0LKOVOilLKWV, KaT6mv ELO YilOilc; TOU f1LOLKI'lTTile; AAf1E, OUVaTaL va pu8 -ti nm Ka8E avayKaia A.EmOilEPELa yLa Tllv E<l>awovTwv n:apan:avw OLaTa Ewv.

**p8po 6**

**napci'taa11 npo8Eai..I.LWV KataPoA c; PEPaLw E:vwv ocpELA.wv KaL6oaEwv pu8 iaEwv/6LEUKoAUvaEwv t ll «tLK c; KataPoMc;, avaatoM danpa 11c; A11 mp68Ea wv ocpELA.wv KaL au liJ'lct>Lal.l6c; Kata 25% E PEPaLw E:vEc; ocpELA.E:c; yLa touc; EK La8wtE:c; aKLV twv**

1. rLa Ta cj>UaLKU n:p6crwn:a n:ou EKI.l.L08WVOUV aKLVIlTa OE n:p6own:a, Ta on:oia OTO n:AaLOLO TWV l.lETpWV aVTLI-lETWn:LOilc; TWV En:Ln:TWOEWV TOU KOpWVOLOU COVID-19 an:aA.AaooovmL an:6 TllV Kam oM l10000TOU oapavm TOLe; EKaTO (40%) TOU OUI.lcj>WVIl8EVTOc; llL08WilaTOc;, n:apaTELVOVTalOL n:po8EOI.lLEc; Kam oMc; TWV E aLWI.lEVWV Ocj>ELAWV KaL TWV OOOEWV pU81.1.LOEWV/0LEUKOAUVOEWV Tlllll.laTLK c; KaTa oMc; OTil CDopoA.oyLKf1LOLKilOil KaL avacrTEAAETaL ll Eion:pa ll TWV All mp68EOI.l.WV ocj>ELA.wv wuc; we; E c;:

a) yLa 6oouc; EKI.l.Lcr8wvouv aKLVIlTa oE llLo8wT£c; n:ou an:aA.AaocrovmL an:6 TllV Kam oM n:oooowu 40% TOU llL08WI.laTOc; KaTa TOuc; l.l VEc; Mapno KaL An:piALO 2020 KaL OL KaTaAI"JKUKEc; lll.lEPOilllVLEc; Kam oMc; TWV Ocj>ELAWV TOuc; KaL TWV OOOEWV pU81.1.LOEWV TaV EVT6c; TWV 1-lllVWV aUTWV, aUTEc; n:apaTELVOVTaL l.l.EXPL

31.08.2020 KaL avTLOTOLXa avacrTEAAETalKaL ll Eion:pa ll TWV All ll1p08EOilWV ocj>ELAWV TOuc;,

) yLa 6crouc; EKI.l.Lcr8wvouv aKLVIlTa oE l.l.Lo8wT£c; nou an:aA.A.aooovmL an:6 TllV Kam oA.n:ocroowu 40% TOU l-lL08WI.laTOc; KaTa TO l.l Va MaLO 2020, KaL Ol KaTaAilKTLKEc; lll.lEPOilllVLEc; KaTa OA c; TWV Ocj>ELAWV TOUc; KaL TWV OOOEWV pU81.1.LOEWV TaV EVT6c; TOU LOLOU 1-l Va, aUTEc; n:apaTELVOVTall-lEXPL30.09.2020, KaL aVTLOTOLXa avaoTEAAETalKaL ll Eionpa ll TWV All ll1p08EOI-lWV ocj>ELAWV wuc;,

y) YLa 6oouc; EKilL08WVOUV aKLVIlTa OE llL08WTEc; n:ou an:aA.AaooOVTalan6 TllV Kam oM n:OOOOTOU 40% TOU l-lL08WI.laTOc; KaTa TOV ll Va loUVLO 2020 KalOL KaTaAilKTLKEc; lll.lEPOI.lllVLEc; Kam oMc; TWV ocj>ELAWV wuc; KaL TWV OOOEWV pU81lLOEWV TaV EVTOc; TOU LOLOU 1-l Va, aUTEc; n:apaTELVOVTal1-lEXPL 30.10.2020 KaL avTLOl:oLXa avacrTEAAETalKaL ll Eicrn:pa ll TWV All ll1p08EOilWV ocj>ELAWV TOuc;.

2. rLa TO OLaOTill.la Tile; avacrTOA. c; OEV unoA.oyi ovmL OL TOKOL KaL oL n:pooau oELc; EKn:p68EOilllc; Kam oA. c;.

3. nooocrTO ELKOOL l1EVtE TOLe; EKaTO (25%) En:l TWV Ocj>ELAWV TWV n:Ep. · KaL y' Tile; n:ap. 1 n:ou TUXOV Kam M81lKav KaL E o<I>M81lKav an:6 11.3.2020 1-lEXPL TI"JV E:vap ll Lcrxuoc; TOu n:ap6vtoc; 8a

\_-1\_6-

Kam A.118ouv qmp68EO!la, oullL!JI1cDL ETm llE aA.A.Ec; E aLWilEVEc; ocj>ELA.ec;, MoEtc; pu81lLOEWV/OtEUKOAUVOEWV lll111laTLK c; Kam oMc; OTI1 <OopoA.oytK lHOLK11011, Ot onoiEc; EXOUV KaTaAI1KTLKE<; 1111EP01111VLE<; Kam oMc; an6 nc; 31.7.2020 KaL !lETa. EtOtKa YLa muc; EKilt08WTE<; Tl1<; nap.

2 TOU OEUTEpou ap8pou Tl1<; an6 20.3.2020 nNn (A'68), onwc; auTKUpW811KE llE TO V. 4683/2020 (A'

83), Ot OtaTa Et<; TOU npOI1YOUilEVOU EOacpiou EcpapllO OVTat KaL yta ocj>ELAE<; llE KaTaAI1KTLK

1111EP01111VLa EVTO<; TWV 1111VWV MapTLOU KaL AnplA.iou 2020, Ot onoiEc; Kam M811Kav KaL E ocpM811KaV Ellnpo8EO!la. EtOtKa yta TOU<; EKilt08WTE<; TOU ap8pou 3 TOU V. 4684/2020 (A' 86), Ot OtaTa Et<; TOU npwmu EOacpiou Ecj>ap116 ovmt Kat yta ocj>ELA.ec; llE Kami\11KTLK1111EPOI111Via EVToc; mu 1111v6c; AnpLA.iou

2020, Ot onoiEc; Kam M811KaV Kat E ocpi\ 811Kav Ellnpo8EOila. E nEpliTTW011 ocj>ELAWV nou TEAOUV OE

Ka8EOTW<; pU8!1t011<;/0tEUKOAUVOI']<; Tlli'JilUTLK c; Kam oMc;, EKnLITTEt noOOOTO EtKOOLITEVTE TOL<; EKaTO (25%) TOU nooou Tl1<; 0001']<; Tl1<; pU8!1t01']<;. Ana TO EUEPYETI']Ila Tl1<; napouoac; E aLpOUVTat Ot Ocj>ELAE<; ana <DnA KaL napaKpaTOUilEVOU<; cpopouc; nou OEV EXOUV unax8EiOE Ka8EOTW<; pU8!1t01']<;/0tEUKOAUVOI']<; Tll111laTLK c; KaTa OA c;, Ka8wc; KaL Ocj>ELAE<; nou npOEPXOVTUt ana avaKTI'JOI1 KpaTLKWV EVtOXUOEWV Kat XPE11 unep ai\i\ooanou llllooiou. Ot Otara ELc; TI'Jc; nap. 1 nou npo i\enouv napamol'] npo8EOiltwv Kam oMc;, Ka8wc; KaL Ot OLaTa Et<; Tl']<; napouoac; napaypacpou OEV Ecj>apllO OVTaL OE OOOEt<; pU8!1LOEWV llll11laTLK c; Kam oA. c; aOEt OtKaOTLK c; anocj>aol']c; npoowptv c; Otamy c;.

4. ME anocj>ao11 TOU Ynoupyou OtKOVOiltKWV, KaTOITLV EtO YI101']<; TOU t0tKI1TTl1<; AA E, OUVaTat va pu811L ETat Ka8E avayKaia AEITTOilEPEta yta TI1V Ecj>apllOYTWV napanavw OtaTa EWV.

**p8po 7**

**EnEKtUOI'l tl'lc; j.I.ELWOI'lc; j.I.Lo8Wj.latoc; EnayyEAj.latLKWV j.lL08WoEWV, IJ.Lo8woEwv KupLac; KatoLK(ac;, .uaewaEwv E apt111J.Evwv IJ.EAwv- cJ>oLtl'ltwv K«Lj.lL08WOEWV VaUtlKWV**

1. ho OEUTEPO ap8po T11<; ana 20.03.2020 npa l1c; N0!108ETLKOU nEptEXOilEVOU (A' 68), 11 onoia KUpW81']KE

llE TO ap8po 1TOU v. 4683/2020 (A' 83), 6nwc; tOXUEL, npOOTL8Emt nap. 5 we; E c;:

«5. 0 llto8wT c; mayyEAilUTLK c; 11lo8wol']c; npoc; EYKaTaomol'] EITLXEiprJOI1c; yta TI1V onola E:xouv "-11ci>8El Kara muc; 11 vEc; Mapno, AnpiA.LO, MaLO 2020 A.a11 avovTm KaL TOv 11 va louvto 2020 EtOtKa Km EKmKm j.lETpa nEpl avaomMc; npoowptv c; anay6pEuo11c; AELToupylac; yta npoA.11nnKouc; KaraomA.nKouc; Myouc; nou oxni ovmtllE TOV Kopwvo'l6 COVID-19, anaAA.aoonm ana TI'JV unoxpE:wor] Kam oMc; TOU 40% TOU OUVOAtKOU llt08WilaTOc; Kal yta TO ll Va louvto 2020, KaLa napEKKALOI'] TWV KEillEvwv cStara Ewv nEpillto8woEwv, ou11c1>wva llE m opt 61-!Eva om OEUTEpo Km Tplm EOacj>to Tl1c; nap.

1. 0 llL08WT <; mayyEAilUTLK c; llL08Wor]c; npoc; EYKaTaOTaOI1 EITLXEipl10r]<;, 11 onoia E aKOAOU8Ei Va nMnnm OLKOVOiltKa Myw Tr]c; Ellcl>avtar]c; Kat 6Laooor]c; wu Kopwvo'lou COVID-19, anaA.Aaoonm an6

T11V UnoxpEWOI1 KaTa oA c; TOU 40% TOU OUVOALKOU llL08WilaTO<; yta TOU<; ll VE<; KaTa TOU<; onoiouc; nMHETat l<aL TO apyoTEpO ewe; KaL TOV ll Va AuyouoTO 2020, KaLa napEKKAt011 TWV KELilEVWV OtaTa EWV nEPLilto8woEwv, ou11cl>wva llE m opt OIJ.Eva oTO OEUTEpo Km TpiTO EOacj>Lo T11<; nap. 1. ME an6cj>ao11 mu Ynoupyou OtKovolltKwv, !lETa an6 Eta YI10I1 TOu LOLKr]TTr]c:; AvE aPTI1TI1<; Apx c:; '1110oiwv Eooowv (AA E), npooOtopi OVWL OL nA11YELOE<; EITLXELp OEL<; TOU npOr]YOUilEVOU EOacpiou ava KAaOo KaL ava

ll Va, Ka8wc; KaL Ka8E aAAI1 avayKaia AEITTOilEPELa yta Tr]V EcpapllOYTOU nap6vmc;. Ta opt OilEVa OTr]V napouoa toxuouv Km yta nc; ou11 aoEtc; 11io8wor]c; KUpLac; KaToLKiac;, one; onolEc; llto8wT c; Eivm Epya OilEVOc:; OU uyoc; TO ETEpO llEpoc; OUilcpWVOU 0Uil [WOI1<; Epya OilEVOU OE EITLXElpr]Or] TOU npwwu Km OEUTEpou Eoacplou,TOU onolou EXEL avaomAd npoowpLva 11 ou11 aor] Epyaoiac; i\6yw Twv llETpwv anocpuy c; T11c; OLaonopac; TOU Kopwvo'lou COVID-19, TI1POU!1EVWV TWV npouno8EOEWV Tl1<; nap.

2.»

-11--

2. ho ap8po 3 LOU V. 4684/2020 (A' 86) n:pOOTL8ETaL n:ap. 3 we; E c;:

«3. Ta OpL O Eva OH]V n:ap. 1LOXUOUV KaL VLa TO Va IOUVLO 2020, EcPOOOV EVac; TOUAaXLOTOV yov£ac; ELVaL Epya O Evoc; OE En:LXELPilOil TOU n:pwmu EBacl>iou Til<; n:ap. 5 LOU ap8pou 6EUTEpou Til<; an:o

20.03.2020 npa ll<; No o8ETLKOU nEpLEXO EVOU (A' 68), ll on:oia KUpW81lKE E TO ap8po 1 LOU V.

4683/2020 (A' 83), TO apyOTEpO EW<; KaL TOV va AuyouoTO 2020 EcPOOOV Evac; TOUAaXLOTOV yov£ac; ELVaL epya O Evoc; OE En:LXELPilOil TOU BEUTEpou EBacl>iou Til<; n:ap. 5 TOU we; avw ap8pou, on:wc; aUTE<; n:poo6LOpl OVTaL ava Ki\a6o KaL va E TllV an:ocl>aoll TOU i6LOU ap8pou.»

3. TO TEi\oc; Til<; n:ap. 4 TOU E llKOOTOU TPLTOU ap8pou Til<; an:o 30.03.2020 npa llc; No o8ETLKOU

nEpLEXO EVOU (A' 68),n:ou KUpW81lKE E TO ap8po 1TOU v. 4684/2020, on:wc; LOXUEL, n:pooTi8ETaL n:ap.

4.a we; E c;:

«4.a. NaunKOl TWV on:oiwv ll OU aOil vauTOi\6VIlOil<; TEi\Ei OE avaoTOM OU cPWVa E TllV n:ap. 2

ou uyoc; TO ETEpo E:poc; ou cl>wvou ou iwollc; an:ai\i\aooovmL an:6 TllV un:oxpE:woll Kma oMc; Tau

40% Tau ouvoi\LKou Lo8w aTOc; KUpLac; KaTOLKiac; yLa 6oo xp6vo ll ou aoll vauTOi\6yllollc; E aKoi\ou8Ei va TEi\EL OE avaoTOM KaL TO apyoTEpO EW<; KaL TOV va AuyouoTO 2020, KaTa n:apEKKi\LOil TWV KEL EVWV BLma Ewv n:Epi Lo8woEwv. ME TllV an:6cl>aoll TOu BEuu:pou EBacl>iou Tile; n:ap. 4 puS i ovTaL Km Ta SE: am Ecl>ap oy c; Tile; n:apouoac;.»

**p8po 8**

**<J>opoAoyLKaV't'lj.lETWnLOI'J TWV El0061'Jj.lCXtWV TWV KU EpVI'JTWV aEpOaKaci»wv**

**KalTWV LnTCtj.lEVWV nAI'JpWj.lCtTWV aEponopLKWV EtalpELWV j.lE £6pa OTI'JV EMcicSa Ka8wc; KalTile; anO I'Jj.lLWOI'Jc; TWV j.lEAWV TWV AVE CtPTilTWV Emtponwv npoaci»UVWV**

**TOU cip8pOU 5 TOU V. 4375/2016**

**1.** METa TllV n:Ep. *W* Til<; n:ap. 2 TOU ap8pou 15 TOU V. 4172/2013 (A' 167) n:pOOTl8EVTaL n:Ep. y' KaL 6' we; E c;:

«y) OL KU EpV TE<; aEpOaKacPWV aEpon:opLKWV ETaLpELWV E £6pa OTilV Ei\i\ciBa,n:ou ELVaL cl>opoi\oyLKOl KaTOLKOL *Ei\i\aBac;* yLa Til llvaia an:o ll iwoll n:ou i\a avouv KaL ll on:oia cl>opoi\oyEiTaL E cl>opoi\oyLKO OUVTEi\EOTOEKan:EVTE TOL<; EKaTO (15%), KaL

6) Ta Ei\ll TWV AVE cXPTilTWV EmTpon:wv npoocl>uywv TOU ap8pou 5 TOU V. 4375/2016 (A' 51) yLa Til llVLaia an:O Il lWOil n:ou i\a aVOUV KaL ll on:oia cl>opoi\oyELTaL E cl>opoi\oyLKO OUVTEi\EOT6EKaJ1EVTE TOLe; EKaTO (15%).».

**2.** H n:ap. 2 TOU ap8pou 60 TOU V. 4172/2013 avnKa8imaTaL we; E c;:

«2. ME TllV Emcl>ui\a ll Til<; n:ap. 1, TO ELOOOila an:o L08WTEpyaoia n:ou an:OKTOUV OL a LW anKOlKaL TO KaTWTEpO n:i\ pwa n:ou Ul11lPETEL OE n:i\oia TOU E n:OpLKOU vaunKOU, OL KU EpV TE<; aEpOoKacPWV aEpon:opLKWV ETaLpELWV E £6pa OTilV Ei\i\a6a, Ka8wc; KaL Ta Ei\ll TWV AvE apU]TWV EmTpon:wv npoaci>UYWV TOU ap8pou 5 TOU V. 4375/2016 UJ10KELTaL OE n:apaKpcXTilOil cl>opou OU cPWVa E TOU<; OUVTEi\EOTE<; Til<; n:ap. 2 TOU ap8pou 15.».

**3.** TO ap8po 72 LOU V. 4172/2013 n:pOOTL8ETaL n:ap. 43 *W<;* E c;:



«43. OL OLani ELc; Tile; nEp. *o'* Til<; nap. 2 l:OU ap8pou 15 Kat H)<; nap. 2 l:OU ap8pou 60 LOXUOUV yLa nc; aiJ.oL Ec; nou £xouv Kam A.Il8Ei am) Tf1 ouyKpOTI')Oil Twv AvE apTf1TWV EmTponwv npoocj>Uywv mu ap8pou 5 l:OU V. 4375/2016, TOL ano TO 2016.».

**p8po 9**

**wpEav 6La8Eoi"J aL8uALKaic; aAKo6A11c; npoc; to Ynoupydo Yydac; an6 VOIJ.L!J.ouc; Kat6xouc; KaL an6 ta a aiti"Jta ano8Ej.lata ti"Jc; A.A. .E. yLa XPiJOI"J an6 VOOOKOj.I.ELa, 8EpanEutiJpLa KalAoma L6puj.Lata**

**tOU 61"Jj.I.OOlOU yLa LatplKOUc; OKOnouc; ai yLa ti"JV napaaKEUiJ aVtLOI"JntlKWV**

1. Ecjlooov E aKoA.ou8Ei. va ucjli.ommL clj..lEOoc; Kivouvoc; Of11J.Omac; uyEi.ac; ano Til oLaonopa Tau Kopovo'Lou COVID-19, 11 EAAEL4Jf1 TOU onoi.ou E atWVETalj..lE anocjlaOil TOU Ynoupyou YyEi.ac; Kat navTwc; OXL nEpav Tl']c; 31'.12.2020, EmTpEnETalva BLaTi8HaL owpEclV npoc; TO YnoupyEi.o YyEi.ac;, at8UALKaA.KOOAI'), ano OlOIS nOTE cjlUOLKO VOj..llKO npoowno TI']V KaTEXEL VOj..lLj..lW<;,npoc; TOV OKano Til<; XP OI')<; aUT <;, we; EXEL, ano Ol']j..lOOLa VOOOKOj..lELa, 8EpanEUT pLa, KALVLKE<; Kal VOOI']AEUHKcl LOpUj..laTa yLa LaTpLKOU<; OKonouc; npoc; TOV OKano Tl')<; XP OI')<; auT <; ano LOIJ.I')XaVi.Ec;/ LOTEXVLE<; yLa TI')V napaaKEUavnOI')ffiLKWV, KaTcl napEKKALOI') TWV OXEHKWV 6LaTtl EWV TOU V. 2969/2001 (A'281), TOU V. 2960/2001 (A'265) KaL Kcl8E aVTL8EU)<; VEVLK c; ELOLK c; OLclTa l')c;.

H anoooxTl']c; owpEac; ano TOV Ynoupyo YyEi.ac; OLEVEPVELTalllETcl ano npOEAEVXO Tl']c; KaTaAAI')AOTilTa<; Tl']<; 0LaTE8Ei.aac; aA.KOOAI')<; OUilcjlWVa llE Ta npo AEITOilEVa OTI')V nap. 2. METa TI']V KaTcl Ta aVWTEpw anoBoxTau Ynoupyou YyEiac;, 11 BwpL OIJ.EVIl noooTI')Ta Til<; m8uA.LK c; aA.KooA.I"Jc; napaBi.Bnm KaL na­ paA.a -t avnm, OUilcjlwva llE m npo A.EITOilEVa OTI"JV nap. 2, ano muc; opL OilEVOU<; ano TO YnoupyEi.o YyEi.ac; we; TEALKm)c; anoOEKTE<; Tl')c;.

TI')V nEpi.mwall nou cjluaLKO VOillKO np6awno TO onoi.o KaTEXEL VOilLilW<; at8uA.LKaA.KOOAI'),EKOilAWVEL TllV npo8EOI') owpEac; Til<; npoc; TOV OKano Til<; XP al')c; Tl')c;, we; EXEL, ano KaTOVOf.la OilEVa OTI') O AWOfl OWpEac; TOU OllllOOla VOOOKOj..lELa, 8EpanEUT pLa, KALVLKE<; Kal VOOilAEUHKtl LOpUj..laTa yLa LaTplKOU<; OKonouc;, ll anoooxTil<; aVWTEpW BwpEac; BLEVEpyEi.mL llETcl ano npOEAEVXO Tl')<; KaTaAAflAOTI')Ta<; Til<; npoc; 0Lcl8EOil at8UALK c; aAKOOAI')<;, llE B A.wal') anooox c; TOU Ynoupyou YyEi.ac; npoc; TOV BwpllTTl')c; Kal TaUTOXPOVIl anOOOXTil<; clllEOI')<; 6ta8EO <; Til<; UnEp TWV we; clVW KaTOVOila OilEVWV npocrwnwv OTil B A.wol') BwpEac;.

Oc; «aL8UALKaA.KOOAfl» yLa TI')V Ecjlapj..loyTWV OLaTcl EWV TOU napovmc;, VOELTal I') at8UALKaAKOOAil VEWPVLK c; npOEAEUOI')<; (ouOETEpl')), I') auv8EnKat8UALKaA.KOOAI'), ll aL9UALKaA.KOOAI') Ill') yEwpyLK c; npOEAEUOil<;, onwc; aUTE<; Opl OVTal, KaTcl nEplmWal'), one; OXEHKE<; OLaTcl El<; TOU ap8pou 3 TOU V.

2969/2001(A'281), Ka8wc; Kal Ta apaLWj..lEVa, llE VEpO, OLaAU -tam TWV npoavacjlEpOilEVWV aAKOOAWV IJ.EXPL aA.KooA.LKou Ti.TA.ou KaT<iA.A.I')A.ou yLa nc; npo A.EITOIJ.EVE<; am npwm EoacjlLo XP OEL<;.

H KaTa m avwTEpw at8uA.LKaA.KooA.I') j..lnopEi. va OLmi.8EmL, owpEav npoc; TO YnoupyEi.o YyEiac;, Kat llETOUOlWilEVI'), onwc; opi. ETalOTI')V nap. 10 TOU ap9pou 3 TOU V. 2969/2001(A ' 281), anOKAElOnKa npoc; mv oKono H)c; XP Oil<; Tl')c; ano LOili')Xavi.Ec;/ LOTEXViEc; yta TllV napaaKEUavnol')nnKwv. H npoc; Bta9Eal') llETOUOlWilEVI') m8uA.LKaA.KooA.I') Sa np£nEL va EXEL llETOumw8EianoKA.ELanKa Kat -t6vo EiTE llE nc; llEToumwnKEc; uA.Ec; nou XPilOlllonoLouvmt yLa Tl') llETOuaiwal') Tl')c; at8uA.LK c; aA.KooA.I')c; nou npoopi ETaL yta TI')V napaaKEU apwllaTwv Kat KaA.A.uvnKwv, ELTE llE Tl') IJ.ETOUatwnK uA.11 nponuA.EvoyA.uKoA.Il, ou -tcjlwva llE nc; oxEnKE<; BLaTa EL<; Tl')c; A.Y.O. 3006682/1105/0029/2010 *(B'* 528) onwc; LOXUEL.



H BwpEav ota9EOil, 6nwc; auTnpo AtnEmL OTo npwm E5a¢LO Tile; napouoac; napaypa¢ou, anaA.MooETal an6 wxov ocpEIAo EvEc; cpopoA.oyLKEc; Kat A.omEc; Em apuvoEtc;. ELOLK6c; cD6poc; KamvaA.wo11c; Kat A.omoicp6poL, Eto¢opEc; TEAll nou Tuxov Exouv Kam A.Il9Eian6 cpumKa vo tKa np6owna,m onoia Ka-rExouv vo i wc; m avwTEpw npo'l6vm, oev emoTpEcpovmL

ME TI'JV EmcpuA.a I'J Tile; Ecpap oy c; TOU ap8pou 17 TOU V. 4675/2020 (A' 54) KalKaTa rtapEKKAlOI'J Ktl8E

avTi8ETI'Jc; yevLK c; ELOLK c; BtaTa I'Jc;, m8uA.tKaA.Ko6A.11, 11 onoia EXEL neptEA.8EL Ka8' otovo noTE Tp6n:o OTI'JV KUplOTI'JTa TOU lll..lOOLOU KaL plOKETaL uno Til BtaXElplOil TWV TEAWVElaKWV apxwv TI'Jc; AVE tlpTI'JTI'Jc; Apx c; I'JI..lOOLWV Eo6owv (A.A. .E.), 5LaTL8ETall..lE npa ll TOU lOlKilTTI'Jc; we; avw Apx c; Bwpeav, VLa xpovtK6 BtaoTila 6n:wc; auTo opi ETat oTo npwm eBacpto u1c; napouoac; napaypacpou, l..lE TrJV em¢uA.a ll Tile; 5taocpaA.tollc; Twv tBiwv n:6pwv TI'Jc; Eupwn:a'LK c; 'Evwoi'Jc;, EA.eu8Epi'J an:6 cpopoA.oytKEc; Kat A.omEc; Em apUVOELc;,rtpoc; TO Yn:oupyeio Yydac;,l..lETtl TI'JV UrtO oM OXETLKOU aLT I..laToc; an:o TO TEAEUTalO,rtpoc; Tov oKon:6 TI'Jc; xp ollc; auT c;, we; EXEL, an:6 Blll..lOOLa voooKOI..lEia, 8epan:EuT pta, KALVLKEc; Kat VOOI'JAEUTLKtl t5pu aTa yLa LaTplKOUc; OKOrtouc; n:poc; TOV OKOrtO Tile; XP OI'Jc; auT c; ana LOI..li'JXaviec;/ LOTEXviec; yta TllV n:apaoKEUavnoi'JrtTLKwv. To EKTO Kat E Boo eBacpto TI'Jc; n:apouoac; napaypacpou ecpap 6 ovmt avaMywc;.

2. H KaTa mn:apanavw BwpEav 5ta8Eoll at8uA.tK c; aA.Ko6A.Ilc; npay aTon:otdmt, ecp6oov auT9EwpdTat KaTMAilAI'J yta TI'J XP Oil yta TI'JV on:oia n:poopi ETal. H KaTaMI')AOTI'JTa, OTilV rtEplmWOI') TI'Jc; XP Oilc; TI'Jc; aL8UAlK c; aAKOOAI'Jc; ana Blll..lOOLa VOOOKOI..lELa, 8epanEUT pLa, KALVLKEc; KalVOOI')AEUTLKtl t5pu am yta LaTpLKouc; oKon:ouc;, EAEVXETaL an6 onOLov5 n:oTE ap 65to cpopEa momdac; TOU Ynoupyeiou Yyeiac;, o onoioc; avaA.a avet va opioEL Kat nc; EAtlXLOTEc; VOI..lLI..lEc; npo5taypa¢Ec; xp ollc; TI'Jc; an6 TO Ynoupydo Yyeiac;. KaTa mv i5to Tpano EAEVXETaL ll KaTaAAI'JAOTilTa TI'Jc; at8uA.tK c; aA.KoaA.Ilc;, ELTE auTBlaTi8ETat

511 l..lETOUOLWI..lEVIl ELTE axt, OTI'JV nEplTtTWOI'J TI'Jc; XP Oilc; auT c; ana lO I'Jxaviec;/ LOT£XVLEc; yta TllV

napaoKEUavnoi'JnTLKWV. To Ynoupyeio Yyeiac; Mvamt anwc; npo aivEL OTilV nEpatTEpw owpeav

5ta8Eoll Twv napaoKwa a evwv KaTa Ta avwTEpw avnollrtnKwv ELOwv npoc; KMUlVIl EKTaKTwv avayKwv Oll amac; uydac;.

H KaTa Ta aVWTEpw OtaTE8Eioa at8UALKaAKOOAil, KaTa napEKKALOI'J TOU V. 2960/2001(A'265) Kat TOU

v. 2969/2001(A'281), BUvaTaL va ETacpep8EL uno TOV BLOlKI'JTLKO EAEVXO TWV ap ooiwv TEAWVELaKWV KaL Xll LKWV UTti'JpEOlWV Tile; A.A..E. Kat E TllV Ecpapl..lOVTOU LOXUOVToc; V0 08ETLKOU KalKaVOVLOTLKOU nA.atoiou, we; npoc; nc; BtaTunwoELc; Kat otaBtKaoiec; yta Til BtaKiVIlOil Kat TllV napaA.aTI'Jc; m8uA.tK c; aAKOOAI'Jc; OE Brwoma VOOOKOI..lELa, 8EpanEUT pla, KALVlKEc; KaL VOOilAEUTLKtl tBpul..laTa, npOKEl EVOU va XPilOl OrtOLil8Ei, we; EXEL, yta LaTplKouc; OKOrtouc;, Ka8wc; KaL OE lO I'JXaVLEc;/ LOTEXViEc; nou napaoKEua ouv avnollrtTLKa yta A.oyaptao6 mu Ynoupyeiou Yyeiac;, anou Kat Sa l..lETOuotwvEmL nptv Til XPilOL onoilloTile;, OTilV nepimwo11 nou oev eivat 51l ETOUOLWI..lEVIl, KaTomv xop vllollc; Tile; OXETLK c; EVKPLOI'Jc; l..lETOUOLWOilc; ana TllV ap 6Bta Xlll..llKYni'JpEoia, EKToc; EclV npoKElTal yta TI'JV nEpimwo11 l..lETa¢opac; at8uA.tK c; aA.KoaA.11c; an6 cpopoA.oytKano8 Kil E nopiac; xul..la m8uA.LK c; aAKOOAI'Jc; rtpoc; nc; npoava¢EpO EVEc; lO I')XaViEc;/ LOTEXViEc;, KaTa TllV Ortoia ll l..lETOUOLWOI'J BLEVEpyEimt ou .tcpwva E TO toxuov KavovtonKa nA.aimo.

LTI'JV rtEpimwo11 Tile; napaoKw c; avnollrtTLKWV, 11 BtaBLKaoia TI'Jc; ETouoiwollc; one; EyKammaoetc; Tile; napaoKEua ouoac; to flxaviac;/ LOTEXViac; yivEmL napouoia unaA.A. A.wv TWV KaTa Tonouc; ap .to6iwv TEAWVELaKwv Kat Xll LKWV UrtllPEOLWV Tile; A.A. .E. E nc; EmuotwnKEc; uA.ec; nou npo MnoVTaL om E Bo .to eBacpLO Tile; npWTilc; napaypacpou Tou nap6vmc;.

Ot ap .t6BtEc; Yni'JpEolec; Tile; A.A. .E. mu npOI'JVOUI..lEvou EBacpiou napaKoA.ou8ouv Kat eA.Evxouv TI'J VO ll..lll XPilOL onoLilOI'J TI'Jc; at8UALK c; aA.KoaA.r)c;, l..lETOUOLW EVIlc; 11, ou cpwva E TO LOXUOV KaVOVLOTLKanA.aloLO.



3. 0L epyacrtec; (¢>acr6v) rrapacrKEU c; avncri']TtTLKWV EL<Swv arro nc; LOili']XaVLKE<; KaL LOtEXVLKE<; EITLXELp creLc; yLa A.oyapLacr116 tau Yrroupyetou Yyetac; arraA.i\clcrcrovtaL arr6 cP.n.A., 1-LE OLKatwlla EKTttWcrl']c; tou cP.n.A. twv cSarravwv tl']c; emxetpl']crl']c;.

**p6po 10**

**PU61J.LOI') yLa tl') cSI')IJ.LOUpyia tOU TEXVOAOVLKOU ncipKOU 411 VEVLcic;**

1. MEta L a EtaL XWPl<; avtciA.A.awa Kata KUpLOtl']ta, VOI-LKaL KatOXrtpoc; ti']V aVWVUill'] EtaLpeta 1-LE ti']V

mwvu J,ta «Me avcSpeLa Zwv11 Kmvota J,tac; AE» («A.Z.K. AE»), rrou crucrt SI']KE IJ.E m apSpo 3 tou v.

3489/2006 (A' 205), to aKLVI'Jta u5LoKtl']crtac; tou EA.A.I']vLKou I'JIJ.Ocrtou, !-LEta twv err' aumu KnpLaKwv EyKatacrtacrewv, KEliJ.EVO Otl'] I']IJ.OTLKKOLVOtl']ta nepatac; taU MIJ.OU 0Ep J,a'LKOU tl']<; nepL¢>EpELaK <; Ev6tl']tac; eeaaaA.ovtKI']c;, EIJ. acSou 760.807 TIJ., IJ.E KAEK 190941901071/0/0, 6rrwc; auto EIJ.¢>atvetaL *am* Kti']IJ.atOA.oyLKO cPuA.A.o tOU Kti']IJ.ataA.oyLKOU rpa¢>etou KaA.a J,apLac;. Korr6c; tl']<; IJ.Eta t acrl']c; ElVaL 11 tcSpucrl'] KaL AEltOUpyta EVtO<; tOU W<; avw aKLV tOU LESvouc; TEXVOAOVLKOU napKOU 41']<; yEVLa<;, 0Uil¢>Wva 1-LE ta rrpo A.ETtOI-LEVa crnc; OLata EL<; tWV apSpwv 41 Err. tOU v. 3982/2011 (A' 143). rLa tl'] IJ.Etaypa¢>tOU OLKaLWIJ.atac; KUplOtl']ta<; ETtltaU we; avw aKLV taU crta apiJ.OOLO Kti']IJ.atOA.oyLKO rpa¢>eto, artaLtEltaL OXETLK arr6¢>acr11 tou LOLKI'JTLKOU Uil ouA.tou tl']<; A.Z.K. AE. To arr6crrracrlla tl']<; arr6¢>acrl']c; tau LOLKI'JTLKou UIJ. ouA.tou rrou rrpo A.E:rrEtm *am* rrpOI'JVOUI-LEVO e6a¢>Lo, *am* orroto Sa rrpE:rreL va rrepLypa¢>Etm to IJ.Eta L a OI-LEVO aKLVI']tO KaL to OLKatwiJ.a KUpLOtl']tac; tl']<; «A.Z.K. AE» mt tau aKLV tou, cruiJ.rreplA.a J, avollEVI']<; ava¢>opac; atl'] c5Lata ll tou rrap6vmc; apSpou, crull¢>wva IJ.E ti']V orrota EYLVE 11

IJ.Eta t acrl'], arroteA.et tov tttA.o yLa ti']V KataxwpLcri'J tau eyypamE:ou OLKaLWIJ.atac; *am* apll6c5LO Ktl']llataA.oyLKo rpa¢>eto, 11 eyypa¢>tou orrotou Sa rrpE:rrEL va A.a EL xwpa evt6c; cSUo (2) IJ.I'JVWV arr6 tl'] OI'JIJ.Ocrteucrl'] tau rrap6vtoc;. rLa ti']V KamxwpLcri'J mu eyypamE:ou OLKaLWIJ.atoc; apKet 11 arr6¢>acr11 tou LOLKI']TLKOU Uil OUAlOU tl']<; «A.Z.K. AE» KalOEV artaLtOUVtaL aMa E:yypa¢>a, OUIJ.TtEpLAaiJ. aVOIJ.EVOU toU TtLOtOTtOLI']TLKOU EVEpyetac; KaL tl']<; O AWOI']<; tOU TtOAltlKOU IJ.I']XaVLKOU, 0Uil¢lwva 1-LE ti']V rrap. 1tOU apSpou

83 tou v. 4495/2017 (A' 167) orrOLacrcS rrote aMI']<; LcrocSUvallll<; cS A.wcrl']c; rrou urroKaSLcrta tl'] 6 A.wcr11 aut .

2. rLa tl']v mtteu ll tou crKorrou tl']c; rrapoucrac; IJ.Eta t acrl']c;, 11 AA.e avcSpELa Zwv11 Kmvoto J,tac; AE urroxpeoutm evt6c; tecrcrapwv (4) IJ.I'JVWV arr6 ti']V KataxwpLcri'J mu axenKou eyypamE:ou OLKaLWIJ.atac; *am* Kti']IJ.atOA.oyLKO rpa¢>eto KaA.aiJ.apLa<;, va rrpo ElOtl'] cruatacrl'] OLKaLWIJ.atO<; em¢>avELa<; yLa EVEV Vta EVVEa (99) Etl'], urrE:p tl']<; EtaLpetac;, rrou rrpoKELtaL va crucrtaSet cru1J.¢>wva IJ.E nc; c5Lata EL<; tou v. 3982/2011, we; Etmpta Avarrtu l']c; EITLXELPI']IJ.aTLKOU napKOU (EANEn), rtpOKElllEVOU va A.a EL xwpa 11 avE:yepcrl'] tWV avayKatwv KTLOI-Latwv, urroOOIJ.WV KaL EyKatacrtacrewv crto aKLVI']to tl']<; AZK AE rrou 1-LEta L a EtaL IJ.E tO rrap6v, 0Uil¢>wva rravtotE IJ.E tOV OKOITO tl']<; rrapoucrac; IJ.Eta t acrl']c;. rLa tl'] crucrtacrl'], 1-LEta t acrl'], A. ll KaL arr6cr ea11 tou OLKaLWilatac; em¢>aveLac; mt tou cruv6A.ou tl']<; EKtacrl']c; tou aKLV tau, KaSwc; KaL yLa tl'] puSI-LLOI'J twv OLKaLWIJ.atwv Km urroxpewcrewv tou Kuptou Km tou em¢>avELouxou, e¢>ap116 ovtm oL OLata EL<; tWV apSpwv 18 E:wc; 26 tOU v. 3986/2011 (A' 152). Meta ti']V rrapocSo tl']<; OLapKELac; tOU OLKaLWilatac; em¢>avELac;, 11 xp cri'J KaL EKI-LEtclMEUcri'J tau aKLV tau tl']<; rrap. 1tau rrap6vtoc;, IJ.Eta twv err' autau KnpLaKwv eyKatacrtacrewv KaL urrocSollWV, rrou Sa E:xouv aveyepSet err' autou, rrepLEPXETaL autacSLKatwc; KaL xwptc; avtaMawa rrpoc; orroLOcS rrote tptto ¢>umK6 VOI-LLK6 rrp6crwrro rrou Katetxe OLKatwiJ.a em¢>avELac;, crtl'] OLOLKI'JOI'J, OLaxetpLcri'J Km EK1-LEtaMeucr11 tl']c; «A.Z.K. A.E.», 11 orrota urroxpeo(JtaL va cruvextaEL tl'] AEltOUpyta toU LESvouc; TexvoA.oyLKOU napKOU 41']<; VEVLac; atl']

0ecrcraA.OVlKI'], arrayopEUO!-LEVI']<; tl']<; tpOTtOTtOli']OI']<; tOU OKOTtOlJ tl']<; IJ.Eta L acrl']c; KaL tOU rrpoopLOI-LOU tOU

aKLV toU.

3. H IJ.Eta t acrl'] tou aKLV tou tl']c; rrap. 1, 11 crucrtacrl'] OLKaLWIJ.atac; em¢>aveLa<; KaL 11 eyypa¢>twv

-11.-

OLKaLWI.HltWV auni.JV OTO KOHtl 6no apiJ.OOLO KH]I.l.OTOAOVLKO rpacPELO unf:p Tl1<; A.Z.K. AE, Tl1<; EANEn AE KOL TPLTWV, AOIJ. clVOUV xwpa aTEAW<;, KaL anaA.M.aaoVTal an6 KelBE c!>6po, TEAO<; clAAI1 Em apUV011. Etc5LKcl yta TOV ct>nA EcPapjJ.O OVTalOl6tata EL<; TOU Kw6LKa ct>nA (v. 2859/2000), onw<; LCJ)(UOUV.

4. H iJ.ETa L 0011 Tl1<; KUplOTI1Ta<; TOU OKLV TOU Tl1<; nap. 1npo<; ti1V A.Z.K. AE avaKaAELTalIJ.E KOLVan6ct>aa11 tWV Ynoupywv 0LKOVOIJ.LKWV KaL EawtEpLKWV KaL TO aKLVI1TO EnOVEPXEtalOTI1V KUpLOtl1"ta TOU EAA11VLKOU

111J.Oaiou, Eav Evr6c; c5Uo Etwv, an6 TI1V 111J.EPOIJ.I1VLa OI11J.OOLEUOI1<; UJ<; an6ct>aa11c; EYKPLOI1<; yLa ti1V avamU 11 mu EnLXELPI11J.OtlKOU napKOU OUIJ.cPWVa i.J.E to ap8po 47 mu v. 3982/2011: *a)* 5tamOTw8EL ana n<; apiJ.OOLE<; Un11pEOLE<; mu V. 3982/2011 11 lll1 t p11011 tWV opwv KOL npo0no8EOEWV Tl1<; anoct>aa11<; EYKPLOI1<; ) 11 EANEn c5Ev anoc5EL EL tl1 LWOLIJ.OTI1ta TOu £pyou IJ.E TI1V npoaEAKU011 tc5twnKwv XDPI1YLWV

KaL KEcPaAaLWV yLa 111 OUVXP'liJ.OT000TI1<JTOU nou Sa npEnEL va KaAumouv TOUAclXLOTOV TO 5% mu npoOnoA.oytaiJ.OU 111<; A' ct>aa11c; TOU £pyou. ME OIJ.Ota an6ct>aa11, 11 nA PI1<; KUptOTI1ta, VOIJ.Kat KaTOXtou aKLV tou nEpLEPXEtaL aTO EAA11VtK6 Lli11J.Oato Kat OTI1V nEpLmWOI1 nou TO aKLVI1TO XPI10LIJ.01tot118EL yta aKon6 clAAOV ana TOV npo AEnOIJ.EVO OTO napov ap8po. IEnEpLmWOI1 avaKAI1011<; T11<; IJ.ETO L OOI1<;, OUIJ.cPWVa IJ.E m npOI1YOUIJ.Eva Ec5ac!>ta KaL IJ.Eta til c5tEVEPYELa auml(Jiac; an6 m apiJ.6c5ta 6pyava mu EA.A.flVLKou

111J.OOLOU, TO OKLVI1TO, ta En' OUTOU Epya, KTLpLa KaL EyKataOTclOEL<; napac5LOOVTat ana TOV Emci>aVELOUXO

wx6v tpLTO nou EAKEL c5LKaLWIJ.ata an6 aur6v, IJ.E npwT6KoA.A.o napac5oafl<; - napaA.a <;, ar11v apiJ.65La Unl1pEOLa TOU Ynoupy£lou 0LKOVOIJ.LKWV, OE KaM KaTclOTOOfl, yta Tfl XP Ofl yta ti1V enoLa npoopL OVTaL KaL yta avtLormxo aKon6, A.aiJ. avoiJ.EVI1<;, navrwc; un6t!J11 Tfl<; EUAOYI1<; ci>Sopac; an6 Tfl auv 811 XP Ofl. ME TriV EKcSoa11 UJ<; an6c1>aa11<; avaKAflOI1<; Tl1<; napouaac; napaypact>ou anoa f:vvurm auroc5LKata TO auara9£v c5tKaLwiJ.a Emc!>avELa<;.

5. IE n:EpLmWOI1 avaKAI1011<; A6yw auvc5pOIJ. <; TWV n:EplntWOEWV Tr)<; nap. *4,* OEV iJ.ITOpOUV va n:po Ar)80UV KaTa wu EAAI1VLKOu LlfliJ.OaLou a LwaEL<; tl1<; A.Z.K. AE, rou Emct>avELouxou onoLOuc5 noTE tpLTou yta c5anavE<; nou KaTE aA.av yta ano I11J.LWOI1 yta tflV EKTEA£011 Epyamwv av£yEpafl<;, ouvr p11a11<;, EAtLWOI1<;, EnLOKEU <;, cPUAa 'l<; Kat avanA.aa11<; TOU IJ.ETO L a OIJ.EVOU OKLV TOU KaL TWV En' OUTOU KnpLWV, Epywv KaL EyKataOTclOEWV, Ka8w<; KalKcl8E clAAr) CJ)(EHKa LW011 an:O fliJ.LWOI1<;, OE nEpLntWOfl apo11c; autoc5LKaLI1<; avaKAr)Oil<; Til<; iJ.ETa L OOil<; TOU OKtV TOU npoc; TI1V A.Z.K. AE EK iJ.Epou<; TDU EAAr)VLKOU I11J.OOLOU. 0

Emcl>avEtouxoc; c5Ev c5LKatourm va a LWOEL an6 to EAA.r)VLK6 lliJ.Oato ano lliJ.LWOI1 yta T11 M ll an6a EOI1

TOU OLKatWiJ.OTO<; EnLcPclVELa<;, OUtE Kat TI1V an6c500r) TUXOV nAOUTLOIJ.OU yta ta KtlO aTa KOL n<; KataOKEUE<; n:ou av yELpE 010 aKLVrJTO, ra on:oLa Sa nEpt£A.8ouv OTilV A.Z.K. AE Kata tr) M ll TOU c5tKaLWIJ.amc; Emct>avEtac;. To LOLO tOXUEL Kat OTI1V nEpLmwar) clPOil<; aumc5LKaL11<; avaKAr)OI1<; T11c; iJ.Eta L aOI1<; tOU aKLv rou npoc; TllV A.Z.K. AE EK iJ.Epouc; rou EAAr)VLKOu lliJ.OOLou. To EAA11VLK6 lliJ.OOLO anaAA.aaaEtaL nA pw<; ana Kcl8E UITOXPEWOfl yta KOTaOKEU , EnLOKEU , OUVT pi')OI11 EATLWOil cPUAO I') tQU iJ.ETa l O OIJ.EVOU aKLV TOU KaL TWV OUOTanKWV KaL napapTr)IJ.clTWV mu, aKOIJ.Il Kat av aUTEn:L clAAETal an6 A6youc; avwr£pac; Lac;. To EAA11VtK6 111J.6ato c5Ev EXEL anoA.UTw<; KaiJ.La w8uv11 yta -rux6v npayiJ.anKa VOIJ.LKa EAaTIWIJ.aTa rou aKLV rou, T11V KUpLOtr)ta TOU onoLou IJ.ETO L a EL auiJ.cl>wva IJ.E T11V nap. 1.

6. rta TI')V EnLTEU r) TOU OKon:ou Til<; IJ.ETa L aar)<; tr)c; n:ap. 1 KlEVTO<; TPLWV (3) IJ.r)VWV an:6 t111J.ETaypacl>tl1c; OXEHK c; an6c!>aa11<; iJ.ETa L OOr)<; OTO apiJ.OOtO KTI11J.OTOAOVLKO rpaci>£lo, OUOT VEtaL, OUIJ.cPWVa IJ.E n<; c5tata Et<; TOU V. 3982/2011(A' 143), ETatpELa ElOtKOU OKonou AvamU 11<; EmXELPr)iJ.OHKOU napKOU (EANEn),

11 anoia EXEl Tl') VOIJ.tKIJ.OPcPavwVUIJ.Il<; Etatpiac; KaL EXEL TllV n:pwTo ouA.ia avamu ll<; tOU TEXVOAOVLKOU napKOU, OUIJ.cPWVa IJ.E T11V nap. 2. ITO IJ.ETOXLKO KEcPcXAaLO T11<; w<; avw EANEn OUIJ.IJ.ETEXOUV Kata n:AELOl!JrJcPLa cl>op£lc; TOU tc5LwnKou TOIJ.Ea, Evw Kara iJ.ELOtVI1cl>ia 11 AA.E avc5pELa Zwv11 KmvomiJ.iac; A.E. Kat aA.A.ot cl>opELc; TOU OTEVOU Kat TOU EUpUtEpOU 0111J.OOLOU TOIJ.Ea.

7. Kata n:apEKKAl011 Tl1<; nap. 3 TOU ap9pou 53 TOU V. 3982/2011, 11 avamU Il Kal AELTOupyia taU



EmXELpru.tanKOU napKOU 1-liTOpElva UAOITOLELTalOTaOLaKcX OE n:EplOOOTEpa TI-l -tam. UJV n:EpimWOI1 auT ,

11 Tl-ll11-lUTOITOLI101l, OL cf>aow;, Ta Tl-l l-lUTa KaL 0 n:poun:oA.oyLOI-!0<; TWV Epywv UITOOOI-l <; KcX8E cf>aollc; n:EpLypacf>ovmL avaA.unKa OTO En:LXELPill-lUUKO OXEOLO Tile; n:ap. 5 TOU ap8pou 46 TOU v. 3982/2011. Av ll avamu ll KaL AELTOupyla TOU En UAOITOLELTaL Tl-llll-lUTOITOllll-lEVa, 11 UAOITOLI101l Til<; n:pWTI1<; cf>aoll<; n:pay -taTOn:OLELTalEVTO<; TWV n:po8EOI-llWV Til<; n:ap. 4 TOU ap8pou 53 TOU V. 3982/2011. H UAOIT0Lil011 KcX8E En:OI-lEVIl<; cf>aoll<; n:pawaTOITOLELTalEVTO<; TWV n:po8EOI-llWV Til<; n:ap. 4 TOU ap8pou 53 TOU V. 3982/2011,1-lE lll-lEPOI-lllVia E:vap ll<; Til<; uA.on:oillOil<; TllV lll-lEPOI-li1Via EKOOOil<; Tile; an:oct>ao11c; 6Lan:loTwo11c; Tl1<;

OAOKMPWOI1<; TWV E:pywv Yn:o6o -t <; Til<; n:ap. 3 TOU ap8pou 53 TOU v. 3982/2011, yLa KcX8E ITPOilYOUI-lEVIl

cf>aoll. 0 avaAUUKO<; XPOVLKO<; n:poypUI-ll-lUTLOI-lO<; Ka8opi ETalOTO EYKEKPLI-lEVO En:LXELPill-lUTLKO OXEOLO Tl1<; n:ap. 5 TOU ap8pou 46 TOU V. 3982/2011. fLa TllV EyKpLOil, avamU Il KaL AELTOupyia TOU EnLXELPill-lUTLKOU napKOU OEV Ecf>apl-lO ETalll n:ap. 4 TOU ap8pou 45 TOU V. 3982/2011.

8. H avamU 11, OLOLKil011 KaL OLUXELplOil TOU EmXELPI11-lUTLKOU napKOU yiVETalan:OKAELOUKcX an:o TI1V EANEn, KaTcX n:apEKKALOil Til<; n:ap. 2 TOU ap8pou 58 TOU V. 3982/2011.

9. 'On:ou OTO V. 3982/2011YLVETalavacf>opa OTO OLKULWI-lU KUpLOTI1Ta<; Til<; EANEn TWV 1-lETOXWV Tl1<;, yLa TO En:LXELPill-lUUKO napKO TOU n:apOVTO<; ap8pou, VOELTal ll OUOTaOI1 TOU OLKaLWI-lUTO<; Emcf>aVELa<; un:E:p Til<; EANEn. KaTa Ta A.oma Ecf>ap -tO OVTaL OLOLaTcX EL<; TOU f' ME:pouc; TOU V. 3982/2011.

10. TilV EKTaOI1 TOU UKLV TOU Tile; n:ap. 1KampTi ETalELOLKO ITOAEOOOI-llKO OXEOLO, ou -tcf>wva 1-lE TO ap8po 8 TOU v. 4447/2016 (A' 241). H KLVIlOil Til<; 6LaOLKaolac; yLa Tl1 ouvm 11 Tau ELOLKou n:oA.EOOOI-lLKou oxEolou yivEmL an:o TI1V we; avw EANEn, ll on:ola EXEL Km TI1V an:oKAELOTLKw8uvll yLa T11 ouvm ll Twv avayKaiwv UITOOTI1PLKUKWV 1-lEAETWV, Ka8wc; En:LOil<; TWV 1-lEAETWV n:ou ELVaL an:apaLTilTE<; yLa Til OUVOALKa6EL056Til01l Km KamoKEuTwv KnpLaKwv EyKaTaoTaoEwv Km an:mTOu -tEvwv un:o5o -twv TOU LE8vouc; TExvoA.oyLKou napKOU 41l<; YEVLcX<; KaL avaA.a -t cXVEL En:LOilc; TI1V OAOKA pWOil TWV OXEUKWV OLUOLKUOLWV. To ELOLKO n:oA.Eo5o -tLK6 oxE:oLo EyKpivETm 1-lE n:poE5pLK6 5Lamwa n:ou EK5i5ETm 1-lE n:pomoll TOu Yn:oupyou nEpl cXAAOVTO<; KaL Evf:pyELac; KaL TWV ouvap -tOOLWV Yn:oupywv 0LKOVOI-lLKWV KaL Avamu 11<; KaL Ka8opi El nc; ELOLKOTEpE<; XP OELc; Yll<; Km TOuc; 6pouc; M -tllOil<;, A.a -t avovmc; un:oL!Jil nc; n:oA.E06o -tLKE<; pu8 -tloEL<; n:ou OpL OVTalOTOV V. 3982/2011yLa Ta En:LXELPill-lUnKa n:apKa. An:o TO Opl OI-lEVO 1-lE TllV n:ap. 2 TOU ap8pou 52

TOU V. 3982/2011 we; EA.ciXLOTO ITOOOOTO KOLVOXP OTWV KUL KOLVWcf>EAWV XWPWV Olll-lLOUpyELTal LKUVOU

l-lEYE8ouc; KOLVOXPilOTO<; xwpoc; 1-lE TllV EVVOLa Til<; LWOLI-!11<; AELTOUpylac; KaL avamu c; TOU, yLa TllV E UITilPETilOil avayKwv un:EpTOmK <; KA.i -taKa<; EVToc; Twv opiwv TOu M -tou 0Epl-la"LKou. fLa Til AELTOupyia KaL TI1V a LOITOLilOil TOU KOLVOXPI10TOU xwpou, MvavTm va un:oypacf>ovmL ELOLKE<; n:poypa -t -tanKE:c; OUI-l cXOEL<; 1-lE TllV we; cXVW EANEn KaL TO 1-lO 0Ep -ta"LKOU KaL TllV nEplcf>EpELa KEVTpLK <; MaKEOOViac;.

ME TO aVWTEpW n:pOEOplKO OlcXTaYI-lU Ka8opi OVTalKaL OlOpLoypal-ll-lE<; TWV ucf>LOTcXI-lEVWV UOUTOPEI-lcXTWV

EVTO<; TOU aKLV TOU T11<; n:ap. 1UOTEpa an:o un:o oM cf>aKEAOU opL08ETilOil<;, ou -tcf>wva 1-lE Ta avacf>EPOI-lEVa OTO ap8po 2 TOU V. 4258/2014 (A' 94). H ITOAE0561-ll101l TOU En:LXELPill-lUnKOU n:apKOU YLVETal 1-lE TO noA.Eo6o -tLK6 xE:oLo Ecf>ap -tov c;, TO on:olo MvamL va EyKpivEmL 1-lE TO n:poE6pLK6 6Lamv -ta n:ou EYKPLVEL TO ELc5LK6 ITOAEOOOI-lLKO OXEOLO Til<; n:apouoac;.

11. *Ta* KLVr]Tpa Tr]<; n:ap. 1TOU ap8pou 62 TOU *V.* 3982/2011ETtEKTELVOVTal KaL one; OUI-l cXOEL<; 1-lETa L UOil<; OLKaLWI-laTOc:; Emcf>cXVELac;, Ka8wc; KaL one; OUI-l OOEL<;OW pEa<; KLVIlTWV n:payl-lOTWV, un:o Tr]V n:po0n:68E01'] on n:pOKELTalYLa OWpEE<; ITOU acf>opouv OTI'JV UAOTl:OLI'JOI'J TOU OUYKEKPLI-lEVOU E:pyou U]<; 01']1-llOUpyiac; TOU TE­ XVOAOYLKOU n:apKOU. Ka8E OUI-l UOI'J 1-lETa i aol']c:; OLKaLWI-laTOc; Emcf>avELac;, ayopan:WAI']oiac; KaL owpEac; KLVI']TWV (XPI'JI-lOTWV) KaL aKLV TWV n:poc; TllV EANEn yLa Tl'] OLaocf>aALOI'J Tl']c:; avamU I']<; TOU En:LXELPI'JI-lUnKOU napKOU Kma Tr]V EVVOLa U]c:; n:ap. 1TOU ap8pou 46 TOU we:; avw VOI-lOU, Ka8wc; KUL EKTaOrJc; EVTOc; TOU Em­ XELPfll-lUTLKOU napKOU an:6 UJV EANEn an:6 En:LXELPI1011 n:ou EXEL EyKamom8El l-lETEyKamom8El EVT6c;



TOU ETHXELpi')J..laTLKOU napKOU, anaAA.<iOOETaL am) TOV <j>opo J..lEWf3if3aol')<; KaL TOV <j>opo 8wpEa<;, aVTLOTO­l XW<;. ME KOLVano<j>aorJ TOU Ynoupyou 0LKOVOJ..lLKWV Kat TOU i'1LOLKI'1TTJ')t; AVE aptr)TJ')t; ApX <; i'1J')J..lOOLWV Eo68wv MvavmL va Ka8opi ovmL ot A.emoJ..lEPELE<; Kat Ka8E illo 8£J,.ta yta TT)V e<j>apJ..lOVtl')<; napouoac;.

**p8po 11**

**AvacnoM cSLata Ewv yLa ti'JV 6La8Eai'J npoi6vtwv aE Katacn ata a<IJopoAoy twv ELcSwv**

**H** BtaW I'] TOU ap8pou 55 TOU v. 4447/2016 (A' 241) avnKa8iommt w<; E <;:

«H E<j>apJ..lOVU]<; unonap. 2 Tl')<; nap. 13 TOU ap8pou 85 TOU V. 3842/2010 (A' 58)

avaotEAAETalJ..lEXPt nc; 31.12.2022.»

**p8po 12**

**'EKtaKtEc; pu8 iaELc; yLa ti"JV napaxwpi'JOI'J anA c; xp a11c; alylaAou KaL napaAiac;**

**anoKAElcrtLKa yla to hoc; 2020, Myw navcS11 iac;**

**1.** MEXPL n<; 31.10.2020, om OJ..lopa npo<; mv atytaM Kat ti')V napaA.ia, AtJ..lvo8aA.aooa, ALJ..lVI1 nA.EuotJ..lo notaJ..lO, EVOtKta OJ..lEVa EmnAWJ..lEVa ISWJ..lclTla- IStaJ..lEpLOJ..laW Tl']<; unonEp. yy. tl']<; nEp. fl. Tl']t; nap. 2 tou ap8pou 1mu v. 4276/2014 (A'155), *w* onoia AEttoupyouv v6J,.ttJ..la, J..lnopEi va napaxwpEitat J..lE

avtaA.A.awa 11 anAxp or} atytaA.ou, napaA.iac;, 6x8t'lc; nap6x8tac; wvr}c;, xwpic; ISr}J..lonpaoia, tr}pOUJ..lEVWV tWV nEptoptOIJ.WV Kat npouno8EOEWV tWV nap. 3, 4, 5 nEp. a, 6, 7, 8, 9, 10, 11 Kat 12 tOU ap8pou 13 tOU v. 2971/2001 (A' 285). **H** IJ.EVtOTI'] napaxwpOUJ..lEVI'] EKWOr}, tr]pOUIJ.EVWV Kat twv nEptoptOJ..lWV tou npor]VOUIJ.Evou EISa<j>iou, Bev J..lnopEiva unEp aivEt m 100 tiJ..

**2.** E atpEnKa yta m £toe; 2020 m avtclMayJ..la yta nc; napaxwp oELC; twv ap8pwv 13 Kat 13A tou v.

2971/2001(A' 285), 6nw<; auto pu8J,.ti Etat oti']V nap. 7 mu ap8pou 15 tou tBiou v6J,.tou, anoBiBEtat

Katcl E ISOJ..l VW TOt<; EKatO (70%} OtoV OtKELO O.T.A. Kat Kata tptclVta tOLe; EKatO (30%) Oto i'1r]J..lOOLO.

**3.** rta m £toe; 2020 m ulfJoc; tou Kataf3aM6J,.tEvou avtaAAayiJ.ato<; Ka8opi Etat oE noooot6 oapavm tote; EKato (40%) tou unoA.oyto8£vm<; avtaMayiJ.atoc;, OUJ..lcpwva J..lE n<; npouno8£oEt<; mu ap8pou 7 tl']c; un' ap. 47458E 2020/15-5-2020 Kotv c; unoupytK c; anocpaor]c; (B' 1864).

**A8 va, 27 Ma'Lou 2020**

**01 vnovPrOI**

**OIKONOMIKClN ANAnTY:=HIKAI EnEN YIEClN**

CIJRISTOS STAIKOURAS ·'HIU l'OS STAIKOURAS

- ' 27,05.2020 20:[5



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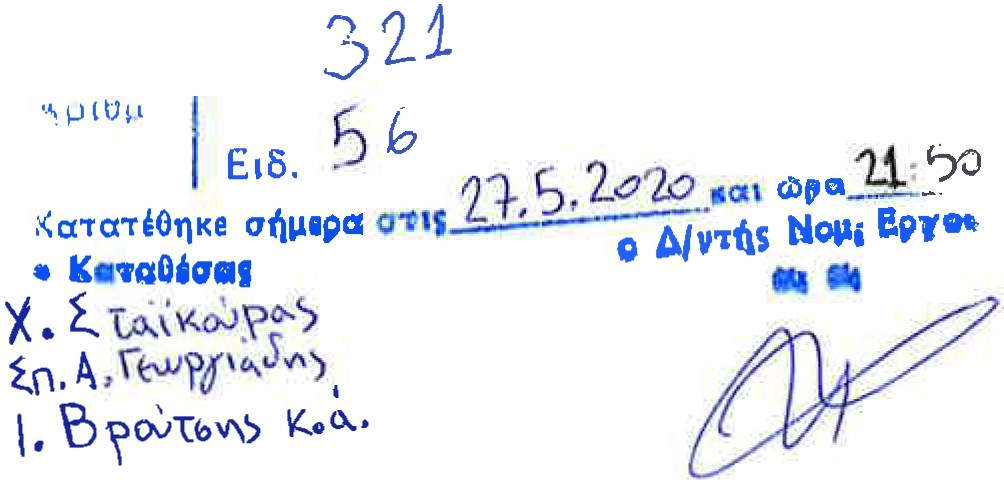
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Apt9J1. 128/ 14/ 2020

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rEvtKOi> AoyuJT1)fll01.> TO'U KpaTO'U (apepo 75 *nap.* 2 Tou l:'UvTayJlaTo )

EniTponoJ..oyiaCJTO a:xtoto VOJlO'U T01.> Yno'UpyEiou YyEim; «Ki>proa1J a) T1] *an6* 13.4.2020 II.N.II. «METpa *yta* T1JV avTtJ1ETID7ttCJ1) Trov G'UVE:XtSOJlEVrov G'UVE1tEt<i>v T1) navOt]JliaTO'U Koprovoioi> COVID-19 Kat

aJ..J..EKaTEnEiyouaEotaTa Et» (A' 84) Kat p) T1J*an6* 1.5.2020 II.N.II.

«IIEpatTEpro JlETpa *yta* Tt)V avTtJ1ETID7ttCJ1] TffiV CJ'UVE:XtSOJlEVffiV CJ'UVE1tEtiDV T1]<; nav01]JliaTO'U Koprovoioi> COVID-19 *Kat* Tt)V Enavooo CJT1)V KotvrovtKl} Kat otKOVOJltKl} KavovtKOT1JTa» (A'90) *Kat* aJ..J..EotaTa Et »

A. Ms TTJV un:6'1'TJ Tpon:oA-oyia pu9Jli ovTat 8ui<popa 9£JlaTa Tou

Yn:oupyciou OtKOYOJltKroY. Et8tK6Tspa:

1. AusavovTat m mcrTfficrst<; crTov IIpoun:oA-oytcrJl6 TJJlocrirov En:sy()ucrsrov *twur;* 2020 wu Yn:oupysiou Avan:rusTJ<; Kat En:cv8ucrsrov, Kani 8taK6ma rrsvflvTa sKaTOJlJlUpta rupro (250.000.000 supro) crTo s9vtK6 crK£A-o<; Kat KaT<i EVa btcrf:KUTOJlJlUplO supffi (1.000.000.000 supro) O"TO O"UYXPTJJlUTObOTOUJlf:VO crK£A-o<; yta TTJV avnJlsTffimcrTJ 8pacrsrov n:ou cr:xsTi ovTat JlE TTJV uJ..on:oi11crTJ JlETprov n:pocrTacria<; TTJ<; bTJJl6ma<; uycia<; an:6 TOY Koprovoi:6. (ap9po 1)

2. 0 Yn:oupy6<; OtKOVOJltKffiv n:ap£:xst, KaT<i n:ap£KdtcrTJ 8taTassrov TTJ<; Kf:tJlEYTJc; VOJl09scriar;, TTJV syyu11crTJ Tou EAAllVtKou llJlOcriou n:poc; Opyava Kat OpyaYlO"JlOU<; TTJ<; Eupron:ai:Kfl<; 'EvrocrTJ<; (EE) yta TTJ XPTJJlUTo86LTJO"TJ nov

Kpanov Jlf:Affiv auLil<;, crTo n:A-aimo KavovtcrJlffiV TTJ<; EE 11 8taKpanKroY

O"UJl<provtrov. (apepo 2)

3. Tpon:on:otshat-crDJl1l:AllPIDVETat TO IIap<ipLTJJlU III Tou Kro8tKa <l>6pou f1pocrn9EJlEVTJ<; Asia<; (<l>.II.A.) (v.2859/2000), ava<poptK<i JlE TOY Ka9optcrJl6

Jlf:lffiJlEVffiV O"UVTEAEO"TIDV <l>.IJ.A. yta cruyKsKplJlEVU aya9a Kat U11:llPEO"tS<;. uyKEKptJlEVa, yta TO xpovtK6 8t<icrLTJJlU an:6 TTJV Ill Iouviou 2020 £ro<; TTJV 3111

0KTro piou 2020 opi ETat O"UVTSAEO"Trl<; <I>.IJ.A.:

13% an:6 24% 11:01) tcr:xust, yta TU llll UAKOOAouxa 1l:OTU, xropi<; n:pocr9f1K11 aA-Ko6A-T]c; *as* on:ota8fln:oTE avaA-oyia (E EX 2202) Kat yta Ta Etcrnflpta KlVllJlUTOypa<proV Kat

13% an:6 24% n:ou tcrxust yta nc; un:11pscris<; JlETa<popac; n:pocrromoY Kat rrov an:ocrKEurov Touc; Ka9ffi<; Kat yta n<; U11:11PEcris<; 8t<i9Ecr11<; 1111 aA-KooJ..ouxrov

ITO"[(OY, XDJliDY Kat pO<J>llllUT(J)V. (apepo 3)

l

8e ara YnOIK · KT



**4.** Tipo !-btErat 11 Afl\j/11, llE K.u.a., !lSrpcoY otKOYO!ltKfl<; EYicrxucr11<; Kat yta *w;* KotYCOYtE<;, acrnKOU i1 KA11POYO!ltKOU btKaiou, KEpbocrK01ttKOU xapaKrf1pa, ot orroiE<; bEY arracrxoA-ouY Epyasollsvouc; i1 arracrxoA-ouY llEXPt Kat ciKom (20)

EpyasO!lEYOU<;.

To aYcorspco llEtpo tcrXUEt avabpO!ltK<i yta touc; llflYE<; Mapno, ArrpiA.to

Kat Mato TOU 2020. **(ap9po 4)**

*5.a.* EY crUYtcrra Etcr0b11!la Kat bEY U1tOKEttat crE q>6po EtcrObfl!latO<; Kat EtblKfl Etmpopa aAA11AEYYU11<; tOU apepou 43A tOU K<I>E tO rrocr6 tOU lltcr9ffi!laroc; rrou bcv Etcrrrpax911KE 11 bEY stcrrrp<ittEtat Kat' Emrayf1 v611ou crto n:A.aimo aYnllstffirrtcr11<; tcoY ErrtrrtfficrECOY tou KopcoYoYou COVID-19, yta 6A.ouc; WU<; !lflYE<; 1tOU icrxucrE fl 9a tcrxucrEt !0 !lEtpo !lf:lCO!lEY11<; KU!a OAfl<; E1tt !OU ll11Vtaiou lltcr9ffi!lato<; crE rrocrocrt6 crap6.Yta tot<; EKat6 (40%).

**p.** Ta opts6w:Ya rrp6crcorra, Eq>6croY stcrsrrpa aY llEtcollsvo !licrecolla Kata wuA-axtcr!OY 40%, txouy btKaico11a tKrrtcocr11<; rrocrou icrou llE rrocrocrt6 20% Erri

wu 60% !COY !ltcr9CO!lCttCOY tCOY ll11Yc0Y autffiv AOYtsO!lEYCOY rrptY LllY co<; clYCO

!lctCOcr11, arr6 O<j>EtAE<; !lE KatUA11KTlKfl 11!1EPO!l11Yia Kara OAfl<; rrpo<; 1"11 q>opoA\_oytKfl apxfl arr6 31-7-2020 Kat !lEta, 1tA11Y tCOV Oq>EtAcOY arr6 pu8!licrEt<;/btEUKOAUYcrEt<; tll11!lU!tKfl<; Kata OAfl<;, O<j>EtAcOY urrsp aAAObarrou

811110criou Kat arr6 aY<iKt11cr11 KpanKffiY cvtcrxt>crEcoY. **(ap9po 5)**

***6.a.*** TiapatEiYOVtat ot rrpo8Ecr!ltE<; Kara OAfl<; !COYE atCO!lEVCOY O<j>f:lAcOY Kat tCOV o6crECOY pU9!licrECOV/otEUKOAUVcrECOV t!l11!lU'ttKfl<; KUtU OAfl<; cr!11 cpopoA.oytKf1 btOtKll Kat aYacr!SAAETat 11 cicrrrpa 11 !COY A11 t7tp69Ecr!lCOY oq>EtAffiY yta ra q>UcrtK<i rrp6crcorra rrou EK!ltcr9ffiyouy aKiY11ta m: rrp6crcorra, ta orroia crto rrA.aicrw tcoY llEtpcoY aYn!lETm7ttcr11<; tcoY E7tt7t!cOcrECOY tou KopcoYo'iou COVID-19 arraA.A.acrcroYtat arr6 T11Y Kata oA.f1rrocrocrtou crapaY!a tot<; EKat6 (40%) tOU crD!l<j>COY119EYtO<; !ltcr8ffi!la!Oc;.

**p.** fta !O bt<icrt1111a t11<; aYacr!OAfl<; bEv urroA.oyisoYrat ot t6Kot Kat ot

n:pocrau f1crEt<; EKrrp69Ecr!l11<; Kata oA-f1<;.

*y,* Tiocrocrt6 EtKOcrt 1tEYTE !ot<; EKat6 (25%) E1tt tCOY avaq>EpO!lf:YCOY O<j>ElAcOV

1tOU ruxov Kata Afl911KUY Kat E O<j>Afl911KaY arr6 11-3-2020 !lEXPt tllV EYap ll tcrxuoc; mu urr6 \j/flq>lcr11 YO!lOU i1 ea Kata A1190UY E!11tp69Ecr!la, crD!l\j/11<J>tsETat llE UAAE<;E atCO!lEYc<; O<j>ElAE<; i1 o6crEt<; puellicrECOY!btEUKOAUYcrECOY tll111la'ttKfl<;

Kara oA-il<; crt11 <l>opoA.oytKfl wiK11cr11, ot orroiE<; txouy KataAllKttKE<; rJ!lEPO!l11YtE<; Kata OAfl<; arr6 !11Y 31-7-2020 Kat !lE!cl.E 1tEpt1ttCOcr11 O<j>EtAcOY n:ou tEAOUY crE Ka9Ecr!cO<; pu8!ltcr11<;/btf:UKOAUYcr11<; t!l11!1UtlKfl<; Kata OAfl<;, EKrrirrtst rrocrocrr6 dKom rrtvtE tot<; EKat6 (25%) tou rrocrou tll<; b6cr11<; t11<; pu8!ltcr11<;. Arr6 to *sv* A.6yco suEpytr1111a s atpouYtat ot oq>EtAE<; arr6 <I>TIA Kat n:apaKpU!OU!lEVOU<; <j>OpOU<; 1tOU bf:V EXOUY U1tUX9Ei ()f: Ka8scrrffi<; pu9!ltcr11<;/otEUKOAUY <; t!lll!lUttKfl<; Kara OAfl<;, Ka9ffi<; Kat O<j>f:tAE<; rrou rrpotpxoYtat arr6 aY<iKr11cr11 KpanKffiY cvtcrxucrscoY Kat XPEll urrsp aA.A.ooarrou

111-lOcrtOU. (**ap9po 6)**

2

et11am YnOIK - KT



7. Err£KT£iY£Tat xpoYtKa 11 arraA.A.ayit arr6 TllY urroxptwcr11 KaTa oA.it<; rou

40% TOU ).ltcr8ffi).laTo<;:

Kat yta TOY ).litYa IouYto yta £rrayy£A).lattKE<; ).ltcr9rocr£t<; £rrtX£tpitcr£wY, yta nc; orroi£<; cA.itcp811craY KaTa Touc; ).litY£<; Mapno, ArrpiA.to, Mato 2020 *it* A.a).l aYoYrat Kat KaTa LOY ).litYa IouYto £tOtKa Kat EKTaKTa ).lETpa rr£pi

aYacrToA.it<; *it* rrpocrwptYit<; array6pwcr11<; A£tLOupyia<; yta rrpoA.11rrnKouc; *it*

KaracrraA.nKouc; A.6youc;, rrou crxcTisoYTat ).l£ TOY KopwYot6 COVID-19.

- yta £rrayy£A).laTtKE<; ).ltcr9wcr£t<;, yta 6cro XPOYO £ aKOAOU80UY 0t £Y A.6yw

£rrtX£tpitcr£t<; Ya rrA.itnoYTat Kat To apy6Tcpo *tw<;* Kat TOY ).litYa Auyoucrro 2020. yta nc; ).ltcr9wcr£t<; K'Uptac; KaTOtKiac; cpyaso).lEYWY crnc; *we;* ayw

£rrtX£tpitcr£t<; Ka9wc; Kat yta nc; ).lLa9wcr£t<; aKtYitTmY yta T11Y KaA.mvll crT£yacrnKWY ayayKWY q>OtTllTWY rrou dYat TEKVa - £ aPT11).lEYa ).lEAll TWY £Y A.6yw cpyasO).lEYWY.

K'Uptac; KaTOtKiac; YaunKWY TWY orroiwy 11 aU).l acr11 YaUTOAOYllO"ll<; T£A£i

*a£* ayacrToA.it *twc;* Kat TOY ).litYa AuyoucrTo 2020. **(ap9po** 7)

8. E atpchat 11 ).l11Ytaia arros11).llWO"'fl i) TWY KU £PY11TWY a£pOcrKU<pWY acporroptKWY £Tatp£tWY ).l£ topa TllY EA.A.aoa rrou EiYat cpopoA.oytKoiKaTOtKot EA.A.aoac; Kat ii) noY ).lEAWY TWY AY£ <iPT11TWY ErrtTporrroY TipocrcpuywY Tou ap9pou 5 TOU Y. 4375/2016, arr6 TO y£VtK6 KaY6Ya cpopoA.6y11cr11<; LOU

£tcroOit).laTo<; arr6 ).ltcrSwTit cpyacria Kat auYTa £t<;, rrou rrpo A.trr£Tat arr6 nc; OtaT<i £t<; Tll<; rrapaypacpou 1 TOU apSpou 15 TOU y. 4172/2013 ( acr£t KAt)..taKa<; aYaA.oya ).l£ TO U\j!O<; TOU £tcroOit).laToc;). Ot £Y A.6yw rrapoxtc; cpopoA.oyoUYTat

*£<pE it<;* ).l£ cpopoA,oytKO a'UYT£A£crTft 15%. (**ap9po 8)**

9.a. TiapEX£Tat 11 8uYaT6TllTa *twc;* nc; 31.12.2020, Kat £<p6croY £ aKoA.ou9£i va ucpicrTaTat *a).lEaoc;* KtYOuYo<; Oll).l6crta<; uydac; arr6 T11 8tacrrropa LOU KoproYo"iou, 8wp£aY 8ta9£all<; rrpoc; TO Yrroupydo Yydac;, atSuA.tKit<; aA.Ko6A.11c;, arr6 mo8itrroT£ cpuatK6 *it* YO).ltK6 rrp6crwrro TllY KaTEX£t YO).lt).lffi<; Ka9wc; Kat arr6

tllY AY£ <iPTllT11 Apxit 11).lOcriwY Ecr68roY (A.A. .E.), rrpoc; TOY crKorr6 Tll<;

xpitcr11<; auTftc;, roc; EX£t, arr6 YocroKo).lda, 9£parrwTitpta, KAtYtKE<;, vocr11A.cunKa LOpU).laTa 011).lOcriou yta taTptKouc; crKorrouc; *it* rrpoc; TOY crKorr6 T'fl<; XPitcrll<; auTit<; arr6 to).l11XaYi£c;/ toT£XVt£<; yta T'flY rrapacrK£uit aYTtall7tTtKWY, KaT<i

n:apEKKAtcrTl K<i9£ aYTiSETll<; y£YtKft<; *it* £t8tKft<; 8t6.Ta 11<;·

H KaTa T!l aYWTEpw owpc<iY Ota9Ecrll arraA.A.acrcr£Tat arr6 TUXOY

ocp£tA6).l£Y£<; cpopoA.oytKE<; Kat A.mrrtc; £m apuYcr£t<;.

**p.** ArraA.A.acrcroYTat arr6 TO <I>.TI.A. ot Epyacri£<; rrapacrK£Uit<; aYncr11rrnK<DY

£tOffiY arr6 tt<; to).l11XaYtKE<; Kat ton XYtKE<; £rrtxctpitcr£t<; yta A.oyaptacr).l6 Tou

Yrroupyciou Yyda<; KaTa Ta aYWTEpw. **(ap9po 9)**

**10.** TipoBA.trrETat 11 i8pua11 t£9Youc; ErrtcrTll).lOYtKou Kat TcxvoA.oytKou llapKOU 411<; y£Yta<;, £9YtKft<; £).l EA£ta<;, yta T'flY aYU7tW 11 Tll<; KatYOLO).ltU<;,

)..tEam ).l£Ta i acr11<; aY£u aYTaA.A.ay).laTo<; Kat KaTa KUpt6T11Ta, YO).lit Kat KaLOxit aKtvitTou Tou EA.A.11YtKou 11).lOcriou crTllY £UpUT£P11 rr£ptoxit T11<; 8£crcraA.oYiK11<;, aTllY aYWYU).l11 £Tatp£ia ).l£ T11Y £rrrovo).lia "AA.£ aYOp£ta ZffiYll KatYOTO).lia<;

AE" (A.Z.K. A.E.). Et8tK6Tcpa:

3

E>t11unx YnOIK- KT

----r...o*0-*



*a.* PuSJ.Lisov-rat ot A.ErrtoJ.LtpEtc<; Ka1:axffiP11<Hl<; tou 8tKatffiJ.La1:o<; KUpt61:11ta<;

!11<; A.Z.K. A.E. (HO rrpo<; 8ta8E0'11 aKtY111:0 Kat 7tpocr8topis£1:at 0 O'K07t6<; 1:11<;

aYuntpco JlE1:a i acr11<;·

**p.** Tipo AS7t£1:at 11 O'U0'1:acr11 btKatcOJ.!ato<; £7tt<j>UY£ta<; yta EYEYllV'ta EVYSa

(99) £1:11, urrtp t11<; £1:atp£ia<;, rrou rrp6K£ttat Ya crucr1:a8Ei crUJl<pCOYa JlE n<;

8tm:a Et<; 1:ou Y. 3982/2011, co<; E1:atpia AYarrru 11<; Emx£tP11JlattKou TiapKou

(EANETI).

y. Opis£1:at on, J.LE1:a tllY rrapo8o t11<; 8tapKEta<; tou 8tKatffiJ.Lam<;

£7tt<pUY£ta<;, 11 XPTlO'll Kat EKJlE1:aA.A.cuO'll tou aKtYlll:OU, JlE1:a tCOY Err' au1:ou Kt11ptaKcOY £yKa1:aO'tUO'ECOY Kat U7tObOJlcOY, 7tOU Sa SXOUY aYEycp8Et E7t' autou, ITEpt£pX£Tat aU1:0btKatCO<; Kat XCOpt<; aYtaA.A.ayJla 7tpO<; 07tOtobll1tOT£ tptto (j>UO'tKO Tl YOJllKO 7tp00'C07t0 7tOU KatEtXE btKatCOJla E7tt<j>UY£ta<;, O'T11 8totK110'11,

8taxEiptcr11 Kat EKJ.!EtaA.A.cucr11 TTJ<; "A.Z.K. A.E.", 11 orroia urroxpcoutat Ya auY£Xicr£t t11 A.crroupyia tou t£8You<; TcxvoA.oytKou TiapKou 411<; ycvta<; crt11

8£crcraA.oYtK11, xropi<; Ya E7tttpS7t£Tat 11 tp07t07t0l110'11 tOU O'K07tOU T11<; JlETa i a0'11<; Kat tOU 7tpooptO'JlOU tOU OXtVTltOU.

(). H J.!Eta i aO'll 1:ou aKtYiltou, 11 al>crtaO'll 8tKatffiJla1:o<; £7tt<paY£ta<; Kat 11

Eyypa<pil 1:(J)Y 8tKatffiJ.!UTffiY autcOY O'tO Kat *a* t67to Kt11Jla1:oA.oytK6 rpa<pEtO,

AaJl UYOUY xmpa atEAcO<; Kat arraA.A.acrcrOYtat arr6 KU8E <p6po, ttA.o<; il UAA11

£rrt apuYcr11. Et8tKa yta to <I>TIA E<papJ.!6soYtat m 8tata £t<; Y.2859/2000.

E. Tipo A.trroYtat ot 7t£pmtfficr£t<; aY<iKA110'11<; t11<; JlE1:a i acr11<; tou

UKlYTlTOU.

**o---r.** PuSJ.LisoYtat £t8tK6t£pa s11tilJ.!ata *£ytpa£w<;* a tfficr£roY Kata tou

EAA11YlKOU b11JlOO'tOU.

· . Tipo A.trr£1:at 11 O'UJlJ.!Etoxil t11<; AA.E av8p£ta<; ZffiVTJ<; KatYotoJ.Lia<; A.E. Kat aA.A.ffiY <poptffiY tou crt£You Kat tou £uput£pou b11Jl6crtou TOJ.!Sa crto JlETOXlKO KE<j>UAatO t11<; EtatpEia<; EtbtKOU O'K07tOU.

**11·** E7t£KtEtYOYTat ta KtY11tpa t11<; rrap. 1 TOU ap8pou 62 1:0U Y. 3982/2011

Kat crtt<; O'UJl U<JEt<; J.!Eta i acr11<; btKalcOJlato<; £7tl<j>UY£ta<;, Ka8ffi<; Kat an<; O'UJl UO'Et<; 8rop£a<; KtY11tcOY 7tpayJ.!UtffiY, U7t0 t11Y 7tpOU7t08£0'11 Ott 7tpOK£ltat yta

8rop££<; rrou a<popouy crt11Y uA.orroi11cr11 tou auyK£KptJ.!SYOU tpyou t11<; b11JltoUpyia<; tOU tEX\'OAOytKOU 7tUpKOU (arraA.A.ayil a1t6 tO <p6po J.!Eta { aO'll<;, OffipE<i<; Kat auyKtvtpfficr11<; KE<paA.aiou).

Ka8£ al>Jl acr11 J.!Eta i aO'T)<; 8tKatcOJ.!ato<; £7tt<p<iYEta<;, ayoparrffiA.11cria<; Kat 8ffipE<i<; KtY11tffiY Kat aKtvil'rroY rrpo<; t11Y EANETI yta t11 8tacr<paA.tcr11 t11<; aYarrru 11<; tou Emx£tP11JlanKou TiapKou, Ka8ffi<; Kat £Ktacr11<; £Yt6<; tou Emx£tP11JlattKou TiapKou arr6 t11Y EANETI il arr6 £mx£ip11cr11 rrou txct

£yKatacrta8£i il J.!Et£yKatacrta8£i cvt6<; tou Emx£tP11JlattKou TiapKou,

arraA.A.acrcr£tat a1t6 tOY <p6po J.!Eta i acr11<; Kat tOY <p6po bffipEa<;, aYttcrtOtXffi<;.

**(ap9po 10)**

**11.** AYacr1:£A.A.£tat £K Ytou JlSXPt 31.12.2022 arr6 31.12.2020 rrou tcrXUEt, 11

E<papJ.!OYTl t11<; U7t07tap. 2 t11<; rrap. 13 1:0U ap8pou 85 tOU Y. 3842/2010 O"XELtKU JlE T11Y arraA.A.ayil arr6 T11Y Kata OAll 'LOU EtbtKOU <p6pou Ka1:aYUAffi0"11<; yta ta urroKEiJ.!EYa cr£ Et8tK6 <p6po KataYaA.fficr11<; rrpot6Yta, ta orroia otati8£Ytat arr6

KatacrtilJ.!ata a<popoA.oyiltwY £t8ffiy rrou EiYat EyKat£crt11JlSYa £Kt6<; aEpoA.tJ.!SYa

4

ElEIJUTa YfiOlK- KT



At!J.8Ya Kat ta orroia !J.Etaq>tpoYtat *am;* rrpoaomtKt arrocrK ::ut tcoY

ra totcon.oy rrou !J.cta a{youy *ae* tpito toaq>o1) *a ::* tpttll x;ropa ota 11pa . (ap9po **11)**

12.a. Ilaptx;etat 11 ouYat6tllta rrapax;ffipllall, !J.8x;pt 31.10.2020, tllarrA.l) XPllO"llatytaA.ou, rrapaA.ia, 6x;S111) rrap6x;9ta ffiYll, x;copiOll!J.Orrpaaia, ata

6!J.opa rrpotOY atytaA-6 Kat tllY rrapaA.ia, At!J.Y09aA.aaaa, At!J.Yll 1) rrA.euat!J.O

rrota!J.6, cvotKta 6J.lcYa ::rrtrrACOJ1tva OCOJ1ana-ota!J.cpia!J.ata ta orroia

A. ::ttoupyouy Y6J1tJ1a.

Ilpo A.trretat 6n, :: mp ::nKa yta to 2020, to aYtaA.A.ay!J.a yta n rrapaxcop a ::to.rrA.l)XPllO"lla.tyt<xlvou, rro.po.lvia, 6x;e11, napoxeta ffiYll

K.A1t. 'CCOY ap9proY 13 KO.l 13A TOU Y.2971/2001 U7tOO{OEtat KO.tU B OO!J.l)Yt<l

roteKat6 (70%) atoY otKeio O.T.A. Kat Kata tptaYta toteKo.t6 (30%) ato Llll!J.6ato, arr6 e l)Yta tot ::Kat6 (60%) Ka.t aapaYta toteKat6 (40%) aYtiatotx;a rrou tax;uet al)!J.cpa.

y. EtotKa yta to t-ro2020, to U\jfOmu Kata aA.A.6!J.cYou aYtaA.Ivay!J.ato

Ka9opi ::tat *a ::* rrocrocrt6 crapaYta totEKat6 (40%) tou urrolvoyta98Ytoc;.

(ap9po 12)

B. An6 nc; rrpotetV6J1cvec; otata ::Lc;e1ttpxoYtat ta aK6A.ouea otKOYO!J.tKa

U1tOtcA8cr!J.Uta:

I. Eni -ro'U Kpo: nKoi> npounoA.orwJJ.ov

1. U1tUY11 rroaou 1,25()t 1mpro, U1t0 Tll 9cO"!J.098t110"11 O"U!J.1tAllPCO!J.U'ttKOU Opou1toA.oytcr!J.OU ll!J.OaicoY E1tcYouaecoY (Il E), yta tllY aYn!J.Etffimall opaa£COY rrou ax;eti OYtat !J.E TllY UA01t0lllO"ll !J.8tpCOY 1tpoataaiac; TTl<; Oll!J.Oat<l<; oytia<; an6 toY KopcoYot6. (ap9po **1)**

2. arraYll yta to otKOYO!J.tK6 tto<; 2020, arr6 tll lvil'l'll !J.8tpcoY otKOYO!J.tKl)<; EYiax;uall<; Kat yta nc; KotYCOYic , aanKou 1) KAllPOYOJ.ltKou otKaiou, KBpOOO"K01ttKOU X<lPUKtl)pa, ot 01t0lc<; OcY U1tUO"XOAOUY cpya O!J.tvOU<; 1) a1taax;oA.ouy J.txpt Kat EiKom (20)::pya OJ1BYouc;.(ap9po 4). H oarr<iYll EK tll<; attia<; autl)<; OEY OUY<ltat YU 1tpoaotopta9ei Ot6n c aptatat arr6 tllY 8KOOO"ll TTl<; crx; ::nKl)<; K.U.U.

3. EYo ::x6!J.EYll oa1taY11 *ae* 1tcpi1ttCOO"ll Kata1ttWO"ll<; eyyul)crecoy tou EAAllYtKou ll!J.Oaiou 1tpoc; Opyaya Kat OpyaYtO"!J.OU Ll')<; EE yta Ll'J XPll!J.UTOOOtllO"ll tCOY KpatffiY - J1EAOOY autl)<;. (ap9po 2)

4. Etl)ma a1troA.eta ea6ocoy U\jfouc; 8 tKa-r. t'Upro a1t6 tll !J.cta oA.l) tou rp6rrou <j>OpOAOYllO"ll tll<; !J.llYtaia<; U1tO ll!J.lCOO"ll<; tCOV KU EPYlltiDY

5

8€11ara YnOIK- KT



aepoaKa<pffiv aEporroptKffiv £-ratpEtffiv Jle *t8pa* UJV EA.A.<i8a Kat nov JleAffiv nov

Av£ Up't11'tffiV Errnporrffiv IIpoa<puyffiv 'tOU apepou 5 'tOU v. 4375/2016. (ap9po

8)

5. ArrffiA.eta ea68ruv, yta -ro -rptxov OtKOVOJltK6 t-ro, U\jfOU131 tKaT. tupro,11 orroia avaA.ue-rat a£:

124 tKaT. tupro arr6 -r11v JlE-r<i aa11 *a£* XUJl11A6-repo auv-reAea-r<D.II.A.

aya9ffiv Kat U1t11pEcrtcOV, (ap9po 3)

7 tKaT. wpro arr6 -rov £rravurroA.oytaJ16 -rou cp6pou etcroO Jla-ro, -rou

TEAOUxap-roa JlOU Kat <D.II.A. erri't(J)V JlelffiJlEV(J)V JltcrSWJlU'tffiV. (ap9po 7)

6. ArrffiA.eta ea68ruv -rou Ll11JlOaiou arr6:

T11 8eaJloet-r11a11 JlE-rpruv a-r pt 11<; (<popoarraA.A.ayta-roueKJltcr9ru-rt , A..6yru Eiarrpa 11JlelffiJlEvffiV Jlta9ruJl<i-rruv Ka-r' errt-rayij VOJlOU *a-ro* rrA.aicrto UV'ttJle'tcOrrtaTJ't(J)V errtrrrffiae(J)V 'tOU Kopruvo'iou COVID-19). (ap9pa 5 Kat 6)

T11 Jl11 Kata OATJ av-raAAUYJlUtO<; KU'tU 'tTJ Jleta i aaTJ UKtV 'tOU 'tOU EAATJVtKou LlTJJlOaiou, a-r11v avffiVUJlTJ £-ratpeia Jle t11V errWVUJltU "AA.e <iv8peta Zffiv11 KatvotOJltU<; AE" (A.Z.K. A.E.). (ap9po 10)

Ttc; q>opoA.oytKE<; arraA.A.aytc; rrou ea 8ttrrouv 'tO Ka9eatffi<; Jleta Waa11 rou avruttpru aKtvij-rou. (ap9po 10)

T11v arraA.A.ay arr6 rux6v o<petAOJleVe<; <popoA.oytKE<; Kat A.mrrtc; Errt apuvaet<; 'tTJ<; 8rupe<iv 8tatt9EJleV11at9UAt <; UAKOOATJ<;.(ap9po 9)

TTJV arraA.A.ayij arr6 to <DTIA -rruv epyacrtffiv rrapaaKEuijc; aVttcrTJrrttKffiv

et8ffiv arr6 n<; lOJlTJXUVtKi:<; Kat tOLEXVtKi:<; £1ttX£tpija£t<; yta AOyaptaaJ16 tOU

Yrroupyeiou Yyeia<;. (ap9po 9)

7. Au 11a11 sa68ruv arr6 tYJV sK vi:ou avaatoA. Ka-r<i 8uo i:t11 (JlEXPt

31.12.2022 arr6 31.12.2020 rrou taxuet) t11<; arraA.A.ay c; arr6 t11V Kata oA.-rou StOtKOU <p6pou KUtUVUAffia11<; yta ta U1tOKelJlSVa *as* £t0tK6 <p6po KataVUAffia11 rrpo'i6v-ra, ta orroia 8tati8£v-rat arr6 Kataat Jla-ra a<popoA.oy truv £t8ffiv rrou Eivat £yKat£a-rTJJli:Va £K-r6c; aepoAtJli:va AtJlEVa Kat ta orroia Jle-ra<pi:pov-rat anc; rrpoarurrtKi:c; arroaKsui:c; -rruv ta t8trutffiv rrou Jleta aivouv *as* tpho i:8aq>o *a£* tpit11 xropa 8ta TJp<ic;. (ap9po 11)

8. Au 11a11 sa68ruv arr6 t11V rrapaxffip11a11, JlEXPt 31.10.2020, -r11c; arrA. c;

xpiJa11<; atytaA.ou, rrapaA.iac;, oxe11c; rrap6x9tac; c0V11<;, xrupic; 011Jl01tpaaia, ata

6Jlopa rrpoc; tov atytaA-6 Kat t11V rrapaA.ia, AtJlvoeaA.aaaa, AtJlVTJ iJ rrA.sucrtJlO rroraJ16, £VOtKta 6JlSVa £rrtrrA.ru -ti:va OWJ1<itta-8taJ1epiaJla-ra ta orroia AetLOupyouv VOJllJlU. (ap9po 12)

9. Ev8£XOJlEVTJ au 11a11 tYJ<; rreptouaiac; -rou LlTJJlOaiou *as* nspintfficrTJ

av<iKA11crTJ<; t11<; JlS-ra i acrTJ<; tou avruti:pro aKt tou. (ap9po 10)

10. Meirua11 t11<; rrsptouaiac; -rou LlTJJlOaiou arr6 -r11 JlS-ra i aa11 Ka-r<i

KUpt6t11-ra, VOJlTJ Kat Ka-roxaKtv tou tou £AA11VtKou OTJJlOaiou atTJV avffivu1111

6

ElEJlara YnOlK- KT



Etatpda E tTJV Enffivu ia "AA.E avopEta ZffiVTJ Katvoto iw; AE" (A.Z.K. A.E.). **(ap9po 10)**

**11.** E otKov6 TJcrTJ oanaVYJan6 tTJ OffipEav otaSEcrTJ *npo* to Ynoupydo YyEia, atSuA.tKaAKOOATJ, to U\j/OtTJ *onoia* OEV nopd va unoA.oytcrSd Ka8ffiE aptatat an6 npay anKa yEyov6ta (nocr6tYJta atSuA.tKaA.Ko6A.TJ *KA.n)* **(ap9po 9).**

**12.** XpovtKucrt£pTJcrTJ Eicrnpa TJEcr6offiv an6 tTJV napatacrYJ npo8Ecr tffiv Kata OA E atffi EVffiV O<j>ElAOOV Kat o6crEffiV puSJ.ticrEffiV/OtEUKOAUVcrEffiV t TJ anKKata oA.Ka8roKat tTJV avacrtoA.dcrnpa TJATJ mp68Ecr ffiv

O<j>ElAOOV yta tOUEK tcr8ffitEUKlV tffiV 7tOU EtcrnpattOUV tcr8cOJ!Uta J!Elffi EVU

Kata 40%. (**ap9po 6)**

**II. *Eni.* Tou KpaTtKm) npounoJ...oytauoi> Kat Trov npounoJ...oytaurov Trov o.T.a. ((J)OpEiC: rtvtKTIS KuBipV!JO'!)C:)**

AnffiAEta Ecr6offiv yta to tp£xov otKovo tK6 £toan6 tTJV Kata oA. Elffi EVOU Kata crapavta tot EKat6 (40%) tOU avtaAAUYJ!UtO yta tTJV napaxffipTJcrTJ tTJ *anA.* XP crTJatytaA.ou, napaA.ia, oxSTJ, napoxStasffiVTJ , K.A1t. (**ap9po 12)**



7

8t11am YnOIK- KT

-)z ---

EIAIKH EK0EI:H

(ap9po 75 *1tap.* 3 'TOU !:UV'Tfl"/J.lU'TO )

E1ri Tpo1roJ...oyiaa'To axtbto v6J.Lou «Kupma11 a) Tflc:; *a1t6* 13.4.2020 ll.N.ll. «Mt-rpa "flU TfiV UV'T1JU:'T001tl<Jfl 'TffiV <J'l>VEXlO J1EVffiV (J1)VE1tE100V Tflc:; 1tUVbTJJ1lU'TOU Kopmvo1ou COVID-19 KUl *aJ...J..Ec:;* KU'TE1tEl"fOU<JE

*bta-ra Etc:;>>* (A' 84) *Kat* p) TTJ*an6* 1.5.2020 ll.N.II. «IIEpat-rtpm J1E-tpa

"flU 'TT)V UV'T1J1E'T001tl<Jfl 'TffiV <JUVEXl OJ1EVffiV <JUVE1tE100V TT)c:; 1tUVb1]J1tac:;

-rou Kopmvoiou COVID-19 *Kat* TfiV E1tavo()o <J'TfiV KotvmvtKft *Kat*

01KOVOJ11Kft KUVOVlKO'TT)'TU « (A'90) KUl flAAEc:; blU'Tfl Etc:;»

An6 n<; 8ta1<i Et<; 111<; npon tVOj.!EVTJ<; 1ponoA.oyia<; npoKaA.ouv-rat 10. O.K6Aou8a otKOVOj.!tK<i 0.7tO'tEAE<Jj.!0.10.:

1. 0.7tUVTJ nocrou 1,25 ()Eupro, an6 111 8c<Jj..t08E1Tj<JTj <JUj..l7tATJpCOj.!O.HKOU IIpounoA.oytcrj..tOU TJj.!Ocrirov Encv8ucrcrov (II E), yta 'tTJV avnj.!EnimtcrTJ

8p<icr£ffiV 1tOU crxc-rii;ov1at j..t£ 1TJV UA01tOlTjCJTj j.!Etprov npocrtacria<; 'tTJ<; OTJj.!Ocrta<;

uy£ia<; an6 -rov Koprovo't6. (ap9po 1)

2. an<iVTJ yta to otKOVOj..ltK6 Eta<; 2020, an6 111 ATJ'I'TJ j.!Etprov otKOVOj..ltKTJ<; EvicrxucrTJ<; Kat yta nc; KotvroviEc;, acrnKou i] KATJpovoj..ttKou 8tKaiou, Kcp8ocrK07ttKOU XO.PO.K'tTJpO., ot 07t0t£<; 0£V 0.7tO.<JXOAOUV cpya/;Oj.!EVOU<; TJ mracrxoA.ouv !lEXPt Kat EtKOcrt (20)::pya/;oj..tEVOU<;.(ap9po 4). H 8an<iVTj £K 'tTJ<;

at-ria<; au'ti]<; 8cv 8uva-rat va npocr8wptcr8Ei 8t6n £ ap1<itat an6 111v EKOOcrTJ 'tTJ<; CJX£'t1KTJ<; K.U.O..

3. Ev8 ::x6!lcVTJ 8anav11 cr£ n ::pin1rocrTJ Kat<i7t1fficrTJc; cyyui]crErov -rou

EAATJVtKOU TJj.!Ocriou npo<; Opyava Kat Opyavtcrj..tOU<; 111<; EE yta 111

XPTJ!lO.'t0001TjCJTj 'tffiV Kpanl:Jv - j..t£AcOV O.U1TJ<;. (ap9po 2)

Ot £V A.6yro 8anav£c; ea KO.AU1t'tOV'tat 0.1t0 nc; 1tt<J'tc0<J£t<; 'tOU KpanKOU



npounoA.oytcrj..toU.

4. E'ti]ma anri>A.cta Ecr68rov U\(/OU<; 8 EKa'T. Eupro an6 tTJ j..t£ta oA.i] 1ou tp6nou <popoA.6yTJcrTJ<; 1TJ<; !lTJVtaiac; anoi;TJ!llffi<JTJ<; 1rov KU £PVTJ'tcOV acpocrKa<pmv acponoptKffiv £tatp£tri>v !l£ £8pa 'TI\V EA.A.a8a Kat -rrov j..tEA.mv -rrov AvE aptTJ'tffiV Enttp01tcOV IIpocr<puyrov 10U ap8pou 5 'tOU v. 4375/2016. (apOpo 8)

5. AnroA.cta ccr6orov, yta 10 -rpExov otKovoj..ttK6 E-roc;, u'l'ouc; 131 EKa'T. Ell pro,

11 orroia avaA.UE'tat crE:

124 EKa'T. Ellpro arr6 tTJV j..t£ta acrTJ crE XO.!lTJA6tcpo cruvtEAEcr1i] <I>.II.A. aya8rov Kat U7tTJpEmmv, to U\(/oc; 1TJ<; *anoia<;* £ apta1at an6 npayj..tanKa ycyov61a (j..t£yc8oc; KO.'tO.VUAffi<JTJ<;, K.A1t.). (apOpo 3)

:IVdXO)IXV.L:I 'X

*Ls:o;;* oc:oc:-,o-a

SV}[DQ)!I VlS SOJ.SI}!IIJ SV<!DQ)IJYJ.S SOI.Sn!H.)

NU)IIWONO)IIO

:IOJdXOIIX 0

OZOZ aO.JPW *LZ* 'nA 9V

·LtnroJJL}d3JL

'9HDl ''X>'l'O i\(l)l AC}>riDlAO OlLQ,OdlL A(l)l lX>)l <),OriDlAO OlLQ,OdlL <),O)lUX>d)l ClOl

Arog9D3 S?A.ltJL 53 '9 9lLX> 1X>l3AqJdlt JLX>AX> ne Arog9D3 X>13 l)JlLX> rod?l(l)AX> H

(O1 odad) ·u ·)l

'SltAcpJ SmeX9duu 'SlteX9 'Snnndnu '<,to mA.m Sltn dX Sl,t un Slt1 LtnltdcpXndnu

Altl mA. S01nriA.'9 X>lAX> ao1 (%Of?) 91X>)l3 S101 X>lA'9dX>n '91X>)l aoA?rirot3ri ognlX>)l Altl 9lLX> Sol? 9)ltrioAO)l10 AOX?dl 01 mA. Arog9n3 m3 cpuy

(SliDliAd;J{J<t)l Sl})ltA3J Spdo(f)) ·n·1:o

MOl. MprlDtXO"{Olt{!Odlt MOl. lD)l <)OliDtXO"{Olt{!Odlt <)0)l11Dd)l C\Ol. Jlt:i[ 'II

'<),OriDlAO OlLQ,OdlL <),O)lUX>d)l ClOl

Arog9D3 S?A.ltJL 53 '9 9lLX> 1X>l3Acpdlt JLX>AX> ne Arog9D3 X>13 l)JlLD rod?l(l)i\X) H

(6 odad) ·Sn}3A.\_A Cl0}3A.daoJL\_A

ao1 9rinmdnA.omA. St3n dt3Xm3 S?)lti\X3lotg lX>)l S?)llAX>Xltriotg Su 9lLX> Acpgt3

Al)J)l11JLltD11AX> Sl,tCl3)lDX>dX>JL Al)J1DX>Ad3 A(l)l VII<!> 01 9lLX> AX> X>lLX> Altl

(6 odod )·Slt 90)l X> S )ll aem SltA3ri?811Dlg A'93drog Slt1St3DA<,tdngm3

S?JL10 lX>)l S?)ltA.o odo<b S3A3ri9 13<bo A9Xro 9lLX> A.n X>JLX> Altl

*(L* od9d) ·aol Al)lX> rod?lroAX>

<101SltnX>g}gX>l3ri ScplD38X>)l 01AClOJL;ng ne (lOlL S?A.X> X>lLX> S?)llAO odo<b Su

*(L* odod) '("g:·y ')I'Z'V) ,av SX>}riOlOAlX>)l ltAcpz

X>13dgA'9 3 V, X>}riClA(l)lL3 Altl 3ri X>}3d1X>l3 ltriClAl)JAD AltlD 'ClO}DOriltV <),0)l1Alt t[

ao1 aol Al)lX> Ltnng}gX>l3ri lt1 '91X>)l So1nriA.'9 X>2AX> ogX>lX>)l Ltri lt1

(9 tn)l s ndod) ·(6 I -aiAO:J <,to oArodo)l ao1Aro3Dl)J2lL1lL3 Aro2 Sltnmcpl3ri11AX>

otD}X> JL o2n aori9A A.n2m3 ,2X>)l Aro2'9riroemri AroA?rirot3ri Slt udunp roA.9

'S?2roemri)l3 Sao1 S?A.X> X>JLX>odo<b) Slt tdl,t2n Arod2?ri Ltnlt2?80riD38 lt2

:9lLX> ClO}DOriltV Cl02 Arog9n3 X>13 l)JlLV '9

*(L* odad )

·u29AoA.3A. '9)l12X>riA.ndu 9lLX> m2'92dn3 Scpen)l }32mdmgnodu X>A m2X>A<,tg A32

Srori9 X>}OJLo Lt 'Aro2'9riroemri AroA?riro13ri Aro2 }lL3 ·v'II'<I> lX>)l aori no2dnX *Sao ?2 ao2* 'So2nri gon13 aod9<b *ao2* 9rintA.o ouaAX>lL3 AOl 9lLX> cyda3 'J.D)l3 *L*

--f



EK0EIH A=:IO/\OfHIHIIYNEnEION PY0MIIEON VnOYPfEIO OIKONOMIKON- fPACI>EIO YnOYPfOY -fPACI>EIA YCDYnOYPfON fENIKH fPAMMATEIA dHMOIIONOMIKHnI O/\ITIKHI

rENIKH rPAMMATEIA OIKONOMIKHnI O/\ITIKHI

fENIKH rPAMMATEIA CI>OPO/\OriKHnI O/\ITIKHKI AI dHMOIIAnI EPIOYIIAI

ANEAPTHTH APXH dHMOIION EIOdON fENIKH d/NIH CI>OPO/\OriKHdI iOIKHIHI rENIKH d/NIH TE/\ONEION KAI E.CD.K.

fENIKH d/NIH OIKONOMIKON YnHPEIION

rENIKH d/NIH dHMOIIAnI EPIOYIIAKI AI KOINOCI>E/\ON nEPIOYIION

TH/\ECI>ONO: 210- 3332000

[E-MAIL: ministeroffice@minfin.gr](mailto:ministeroffice@minfin.gr)

TIT/\OnI POTEINOMENOY IXEdiOY NOMOY:

TponoAoy(a- npoaB Kil TOU VnoupyELOU 0LKOVOI.lLKWV OTO IxtcSLo N61.1ou TOU Ynoupydou YyE(ac;

«KupWOil a) Til<; *ano* 13.4.2020 n.N.n. "METpa yLa TllV aVTLI.lETWnLOil TWV OUVEXL OI.lEVWV OUVEnELWV Til<; nav61ll.lL«c; TOU KOpwvo"(ou CQVI0-19 K«L illEc; KaTEnELyouaEc; 6LaTcl ELc;" (A' 84) Kal p) Tile; *ano* 1.5.2020 n.N.n. *II* nEpaLTEPW llETpa yLa TllV aVTLI.lETWnLOil TWV

OUVEXL OI.lEVWV OUVE1tELWV Til<; naV6111.lL«c; TOU KOpWVO.LOU COVID-19 KalTllV Enavo6o OTI"'V KOLVWVLKK«L OLKOVOI.llKKaVOVLKOTilT« *11* (A'90) KalaAAEc; 6LaTcX ELc;»

nEPI/\HnTIKH ANACI>OPA ITO nEPIEXOMENO TON A/\1\0N A=:IO/\OrOYMENON PY0MIIEON:

- UiliTAilPWI.lOTLKO<; KpanK6<; npourroA.oyLOI.lO<; OLKOVOI.llKOU ETOU<; 2020 - npourroA.oyLOI.lO<;

dlll.lOatwv ErrEvOUaEwv.

- npoa8 Kil ap8pou 91A cn:o v. 4549/2018 yLa napoxEyyu OEWV "COU EM11VLKOU dlll.lOOLOU.

- MELWO'l OUVTEAEcn:wv <])6pou npocn:L8E1.1EV'l<; A ia<; yLa auyKEKPLI.lEVO aya8a KOL U1lllPEOLE<;.

- En:EKTaOil TWV l.lE"CpWV OLKOVOI.llK <; EVLOXUOI1<; KOL m:L<; KOLVWVLE<;, acn:LKOU KAI1POVOI.llKOU OLKaiou*I* KEpOOOKOITLKOU xapaKT pa.

- M£-rpa cn: pl l1<; TWV EKI.ll08W"CWV arr6 1T} 1111 Eianpa ll l.ll08WI.lU1:WV KaT' EnnayVOI.lOU cn:o

n:A.aimo OVTlllETWITLOil<; TWV EITLITTWOEWV TOU KOpWVO.LOU COVID-19.

napama11 rrpo8Eal.llWV Kam oM<; E OLWI.lEVWV

pu81.lLOEWV/OlEUKOAUVOEWV 1:1.lllllOTLK <; KOTO oM<;,

ocpEIAwv Kat MaEwv avaamM ELarrpa ll<;

OlD)D'iJl 9>11T10/\ /\OC)XD1 01 31D '8!0l/6t?St? "/\ 0 "9>1113XD )39(Y)dU'{11r1no D/\ 1311?d11 D8

' mod11113 >IJ.D11(Y)dn3 /\U13r1 l.Jol.J C)At\3 D)/\(Y)cf>r1no l.J rjm/\C)D U/\3r1C)OAI.Jod11 /\U1131?9011f)Od11

D)0110 1.J ' l.J 1d 1D OD?r1 A?9d3cf>D/\DOd11 OlD Dr1 DdX U1 X013r1r1no 1.J 1DM9 )31DD1D>I

*Dl\* ClO/\?r113>tOd111D>I 'n01C)01 >13 )U · l.JDLIC)AA3 l.Jongr1C)D >1113Xo )Dli\0111"9MD 'n01 Dl.JC)At\3

/\U113XD"9dD11 D/\ 01D9T11.J9>111\U'{'l3 01pdo11T1 3)0110 11 0d11 ' 3)dOALI1D>I (Y)d?1(Y)/\D 11 911D D)r1D>t 3D 13111)11T13 /\39 ' 11od11113 >IJ\_D11(Y)dn3 H ·noJD>119 nOJDor1LI9 C)or1mAnt\do m>t /\ 1nn

3) Dd110/\l0>1 C)Or1D1/\DAdo 'D1Dr1C)d91 "9>111(Y)lD11101Dr11.JdX "911D90'l'{D "911D93r11.J 0d11 noJDOr1l.JC)O>Ili\U'l'l3 no1l.Jol.JC)AA3 /\U1no1 oncp911n 3r1 nX?dD11 D/\ /\ >t1r10/\0>tlQ 9Adno11A

/\OlD 1311?d11113 '13C)XD1 (Y)119 (SOt • V) 8Wl/6t?St? *"I\* n01 16 od9d"9 01DA?r11d>t3>tAno lD>I

'nOJDOr1l.JC)O>Ili\U'l'{3 n01 l.JDLIC)AA3 l.J1 Xodn11 01D)D'{11 9>11T10/\ 0/\3r1"91D1cf>n 01 **:z OdQd'f.**

"D)311(Y)DOdl111/\D >11/\83 1\UlD C)Or1D1A0'{011f)Od11 C)O>I11Dr1(Y)dU'{11r1no

'{ogo11n l.J U1U1)DdD11D 1D1DlD)9D>I 91nn 0A9'{ 01DlJ *"t>Wl/OLZV "1\* no1*1L* od9d"9 01"91D>I

?r10/\DlD>ID/\D ?dOcf>D13r1 3r1 001 *9'{01\C)D* OlD 1D1/\0 )11(Y)13r111/\D /\39 3/\"911D9 313909d11

?>111/\nnuo 3/\3r1Qo'ln>tod11 10 *·owl* Qor1mAo'lo11oodu QO>t11nd>1 n01 uo11d"91D>I /\U1 "91D>I /\C)08cf>3'l£l0d11 D/\ /\91DM9 1\Dl/\39 ')Dr1 DdX U 13 9r1dDcf>3 D)0110 /\U1/\(Y)d1?r1 l.Jr1D?9

3r1 61-GI/\0) D)r1U9/\D11/\U1911D 1Dl/\C)O'{D>IOd11 0011 31311?MD ?>111U/\dD 10 /\C)OlD111(Y)13r111/\D

*Dl\* ClO/\?r113>10d11 ' D)g l.Jd31 /\D nd 1>1DdDX 3r1 13D"91DD1D>I 31>1Dl>l? 10 **:t OdQd'f.**

**norl91\ 019 XD Ol\3rl91\131odu *ow* 1"D131\Ji)fjrlDYid3u nou «li D1J?19 LIW)) DJrl 3QJ?>I**

**13DJ1L(I)13rl111\D Dl\ 1D1J3VD>I nou Drlll'lfJ9dlL 01 J?>IUOVI>I\D lD>I J?1Dld(Y)X 31rflJ?dAld3U t"H**

**l.lol.IAc;,. olV >tli\3J 'H**

**NU3:=V1VIV NUVVV HIHJOVOI:=V :g**

· n]r1LI9/\D11 (Y),\9'l*'OWl* 01? 01mA "9>111Dl3'{>1011D D}'{DdD11 lD>I C)OymAm l.Jo dX 'iJlD l.Jol.Jd Xndn11 /\U1 mA 13DJT1end 31>1Dl>l3,

/\ 913 /\(Y)1 AO'{Odocf>n D1Dr1 1DD1D>I 3D /\(Y)li\9).0d11l.JD39"919 1\Uml A /\(Y)3 "91D19 '{OlDD/\V "91/\3A V no>1d"9U C)O>t1AO'{O/\X31no1D)Adnmr1l.J

"/\ >11111UD11/\D (13>1DDdD11 /\U1 mA C)0110>1D Q0>11d1Dl mA OO)DOT1l.J9 001 D1Dr1C)d91 "91110'{ lD>I md ln311Dd38 'npr1o>toDo/\ 911n l.Jo dX mA T "V'"V' l.J1mnr1?8011D ml.J1n m 911n m>t

noX91n>1 noT11T19/\ 911n npAA opAdn011A 01 od11 LI'l90>t'{D >ll'lnem l.JD38"919 /\"93d(Y)

*·gwlf.;L£v "I\* no1s nodad"9 no1/\ Ancpoodu /\ 11od11113 /\(Y)1l.Jld"9 3/\V /\(Y)1

/\ '{3r1 /\(Y)1 UD(I))r1LI 011D l.J1lD>I 9D>I D9"9'l'l3 /\U1D Dd9? 3r1 /\ 13d1Dl3 /\ >lld0110d3D

/\ <f>n> ood3D /\ ll.J/\d3£ln>t /\(Y)1 /\(Y)1"9r1LI90D13 /\(Y)1 Lloll1 13r111/\D >tlAO'{odo<D " /\ >111C1D/\ /\(Y)3D 9Dlr11D>I /\ lU110cf> -/\ '{3r1/\(Y)/\?r11.J1dD3 /\(Y)3D 8Dlr1' D)>Il01D>I

mdQ>t /\(Y)3o amr1 '/\(Y)3o emr1 /\ >tunr1'{3AAD113 own emn l.Jo(Y)pr1 L11 uom>t?113 "D1Dr1 9Dlr1 D/\?r1(Y)l3r1M0/\"9f1r1D'{ (1011/\(Y)1 /\l>ID ?1M9Dlr1>13 001mA 001

/\ '{13cf>o )113 %SlC)Or1mcf>l.Jfjlr1no omr1 13Ad3n3 Xodn11 m>t /\ '{13cf>o A(Y)r1D389d1113LI'l

\_..-- \_s *y*

(Y)/\l)nLDdnu /\(Y)l I.JDl.J>tD I.J 119 'J<,>/\o/oaA 01 'nod?l3cpD 'n»t /\(Y)3D?90lln /\(Y)/\?r13911'0/\XJ

/\(Y)l )I.JD(Y))'Od3U>t319 )I.JlD1QXD1ll>tA1;>/\XJ /\Ul')<,>/\3cpn ')XJli\02Jr19DlD 910l/SL£17 *"I\* no1S ·dnu S

od9d01 3r1 XJ/\(Y)cf>r1QD /\I!>AncpDodu /\<!luod11u3 /\(Y)l ll'{?r1 *mD* odlll/\}>t 13909 XJ/\ m1pd13X1u3

')I.JD}ll3 "Q0>111n'ON QO>t1dOUr13 nol )Q0>111Dr1(Y)13'0 'Jn01 3r1 /\<!lcf>'O>IDOd3'0 )31 /\d3gn>t

10 >11Ao'{odocp /\Q09(Y)10r1o33 D/\ ml3>t<!l191ll3 'J133 1m9 'J3/\3r1<,>/\13lodu 'J11 311\J **:s odedv.**

"(Y)l >tndnu v·n opr11.JD *OlD* 1Dl/\OU?'{godu nou

1nn 3r1 'O/\CTlcf>r1QD 01/\QOI D/\ r1 01 '01A 1'0>1 )01XJr1<!>9Dlr1 no1 )nOd?r1 ) '{OgDl'O>I All'{'{'Oll'O I.J J39cf>3'{godu D/\ 3U3dll? *'OlOl* 01 11\J m>t 01'{1dll'v' 'o11d II\J )3/\n 'Jno/\3r1QoAI.Jodu 'Jn01

/\'ODQOdocpn 61:-GI/\OJ QO).O/\(Y)dO>t n01 )UD1ll<!l13r111/\'0 Ddl?r1 Dl 119 nO/\?r1093'i7 :£ **0d9dV,**

"/\<!ll(Y)8Dlr1>13 /\(Y)l/\<!l'{l3cp0 Jll3 (%Sl) 91'0>13 )101311\?ll1DO>I}3 QOlDODOll

QOr1mcpi.Jrflr1no no1 nr1lll?Ad303 01 mBX?dnu 'Jomr1 '{godu (Y)d?l(Y)/\XJ no1 I.Jmu<!ll3T1n/\n

'Jodu m>t n'{I.JW dnu ·nu(Y)D<,>du XJ/\3T1<,>nll'lu 3D 61 - GI/\OJ 'JnJT1li9/\'0U 'JI.J1 /\(Y)3D<!llll1U3

/\(Y)l UDM'{gr1 /\Ul oX<,>lD 3T1 )01XJT1<!>8Dlr1 QOlDODOU ) '{Og'Ol'O>I UD(Y)?dXoun /\Ul <,>U'O

1'011\0DD WXJU'O nou Dll(Y)D<,>du *3D* 'OlU/\}>ID l\00/\<!l9Dlr1>t3 )nOD<,> mA /\<!l'{13cp0 /\(Y)T1D389dll131.J'{

'Jll3nduDp '{OlDXJ/\'0 m>t 'J<!l9ll>t I.Joll>tJ019 >t1Ao'{odocp l11o ) '{ogmn>t 'J >t11nni.Jrh

/\(Y)3D1r19nd /\(Y)3D99 m>t /\<!l'{13cpo /\(Y)/\?f1(Y)mg3g ) '{ogmn>t l.tom dnu 1'013U?'{godu )1!>8'0>1

')3'{liW lll>t m>t )3Jn>tAn/\n 1'013/\)d>t **g noded**no1 'J133 1m9 )3/\3T1<,>/\13lodu 10 :g **odedv.**

"(%017)

91'0>13 )101'01/\ d'OO *<,>lDODOU* 3D )Ol'Of1<!>9Dlr1 nO}'Oli\Ur1 n01Jll3 ) '{OgDlD>I )I.J/\?r1(Y)13r1 Odl?r1

0113DQXD1 '083DnXD} nou )3/\ Ti n01 )nO'{<,> mA '61-GI/\OJ QO).O/\(Y)dO>t nol /\CTl3D<!llll1ll3

/\(Y)l 'Jl.tmu<!ll3T1111\n mD}D'{ll o10 non<,>/\ Am1u3,m>t /\XJ>tl.t9X dum3 nou /\(Y)l r1(Y)8Dlr1

/\<!loou 1\(Y)/\?n(Y)nn /\(Y)l m>t 'J<!l8ll>t /\(Y)l r1(Y)9mn /\<!>DOll 1\(Y)l>tnduop/\n /\(Y)l 'JI.JoltA<,>'{odocp

'JI.J1 nT11.J12 01 mB21r19nd **s noded**nm )133 1'019 )3/\3r1<,>/\1310dll 'J11 311\J :s **odedv.**

·)I.JonXD}/\3 ) >11/\(Y)/\10>1 ndl?r1 'OlD 138cf>ll'{ld3llr1no /\nXp

/\39 nd l>t'OdDX Q0>11UO>ID09d3>t 'nOJ'0>119 QO>t1T10/\0di.J'{>tQO>t11D'O )31/\(Y)/\10>1 10 :17 **0d9dV,**

·)I.JD'O)l03 )I.Jl 'OlD}D'{ll DlD 1\CTll ni.Jcpod 1'0>1/\<!lrinX '1\<!llOll/\CTlXQO'{OO>I'{'O l.tr11.JD38 19 l.t -

')n01/\<!ln3>1DOllXJ /\CTll m>t /\(Y)ll<!>DOdll )?docpn13T11o -

'1\CTlcf> dAomni.J/\l>t md 11m3 m­

'n1AO'{XJ/\D 310ll 9'010UO 30 '{90>1'{'0 l.t>t 900dll )JdCTlX lOll nXQO'{OO>t'{'O l.tr1 'Ol-

:)3}03dl.tlln

1'0>1 9nAn ll9nO'{(,>>t'O Dl %£1 OlD *%17l* 01 <,>un 1'01/\0DD l'Ol3T1 /\(Y)33 1'019 1\(Y)?/\ /\CTll )OQXDl

Lt3dn/\? 1\l..tl <,>un m>t nd319>11913 ·)31D3dltun m>t 9nAn D/\?r11d>t3>tAno 3D 'v'U<l> ) 103'{31/\no

'JO?lDOT1dncp3 o mB/\<!l13T1 **E noded** nm 'J133 1m9 )3/\3r1<,>/\13lodll 'J11 311\J =E **odedv.**

·)I.JD(Y)/\3, ) >t).'Oll(Y)dn3 )l.tl )QOT1Dl/\DAdo

1'0>1 '0/\XJAd<,> 3r1 1'0>1 )I.JDI..tQAA3 )l.tongr1QD )l.trfln/\QD Dlltl<,>lll/\09 Ul 13/\}9 '0/\ /\(Y)3D nAA3

-/·



Ol")l.lOVHKWV np6a8ETWV K081')KOVTWV TWV bLKOOTLKWV AELTOUpywv bEV EVTaOOHOL OTI')V KUpla anaaxoAI')Omuc;.

**j\p9po** 9: BaaEL TWV UQHOTa EVWV bLOTa EWV bEV npo AEITETOL I') bUVOTOTI')TO anaAA.ay c; an6 mv E.<D.K. Tl')c; m8uA.LK c; aA.Ko6A.I')c; 11 onota napacStcSHaL cSwpEav mo Ynoupydo Yydac; KaL npoopl HaL VLO nc; lO I')XOVlEc;/ LOTEXVLEc; VLO TI')V napaywyOVHOI')ITHKWV, Ecpoaov OEV ELVOL 01') HOUOLW EVI') Ka8wc; KaL I') bUVOTOTI')TO anaAA.ay c; an6 TOV <D.n.A., yLa Tl') bWpEaV napabOOI') OTO YnoupyElO YyEtac; Tl')c; aL8UALK c; aAKOOAI')c; ITOU npoopL ETaL yLa VOOOKO ELa, 8Ep01lEUT pla, KALVLKEc; VOOI')AEUHKa LbpU OTO bi') OOlOU bLKOlOU KOL yLa nc; LO I')XOVlEc;/ LOTEXVLEc; VLa TI')V napaywyOVHOI')ITHKWV.

EmrrAE:ov, E aall nc; cSLaTa nc; Tile; Laxuouaac; vo o8mtac; (v.2969/2001), uct>tmavTOL nEpLOpLa ol,· OOOV acf>opa acf>Ev6c; Til bLa8EOil, EV VEVEL, Tile; aL8UALK c; aAKOOAI')c; OTa VOOOKO ELa, TO 8Ep01lEUT pla KOL TO VOOI')AEUHKa Lbpu aTO TOU MWOOLOU, yLa lOTplKOUc; aKonouc;, Kal acf>n£pou TO rrp6awna an6 TO onota EmTpEnETm 11 6La8ml') Tile; K08ap c; m8uA.LK c; aA.Ko6A.Ilc; yEwpyLK c; npo£A.wal')c; npoc; cSLacf>opEc; xp anc;.

ME nc; cSLma ELc; Tile; napaypacf>ou 1Tile; npoTnv6 Evllc; pu8 Lallc; napEXETOL ll ouvaTOTI')TO aE 6A.a m cf>uaLKa KaL vo LKa np6awna TO anoia Km£xouv vo i wc; m8uA.LKaA.KOOAI'), va nopouv va au MAOUV OTilV avn ETW1ll01l Tile; cSLaOOOilc; Tl')c; v6aou COVID 19 E Tl') owpEav cSLa8EOil auT c; anaA.A.ay Evllc; an6 wx6v ocf>ELA.6 EvEc; cf>opoA.oyLKEc; KOL A.om£c; Em apuvanc; npoc; TO unoupyEio Yydac; E aKon6 acf>Ev6c; TllV LaTpLKXP OI1 auT c; we; EXEL ana 1"0 VOOOKO Eia, 8Ep01lEUT pla, KALVLKEc; KAJt KOL acpHEpOU TI')V napaOKEU OVHOI')ITHKWV an6 nc; LO I')XOVlEc;/ LOTEXVLEc; ITOU TO napayouv. H anobOXTile; OWpEac; an6 mv Ynoupy6 YyEiac; cSLEVEpyEimL ETa an6 npoEAEVXO Tile; KaTOAAilADTilTOc; Tile; cSLaTE8daac; m8uA.LK c; aA.Ko6A.I']c;.

0 Ynoupy6c; YyEtac; MvaTm va anocS£xnaL Kat Ka8E cSwpEa m8uA.LK c; aAKo6A.11c; npoc; aKon6

Tl')c; XP Oilc; Tile;, we; EXEl, an6 KOTOVO a O EVO OTI') cS AWOil cSwpEac; VOOOKO Eia, Oll OOla

8EpanwT pLa, KALVLKEc;, voallA.EUnKa LOpu aTO Oll oaiou yLa LaTpLKouc; aKorrouc;. H anocSoxTile; OVWTEpW cSwpEac; bLEVEpyELTOL Ha an6 npOEAEVXO Tl')c; KOTOAAI')AOTI')Tac; Tile; npoc; cSLa8EOil m8uA.LK c; aA.Ko6A.11c; E cS A.wa11 anocSox c; Tou Ynoupyou Yydac; npoc; Tov bWPilT Tile; KOL lOUTOXPOVIl anobOX Tl')c; a Eallc; 0La8Ea c; Tl')c; UITEp TWV we; avw KOTOVO a O EVWV npoawnwv OTil b AWOil cSwpEac;.

EmrrAEOV E TI')V npOTELVO EVIl pu8 L01l Tile; napaypacpou 1, E TllV EmcpUAO Il Tile; Ecf>ap oy c; TWV bLOTa EWV TOU ap8poU 17 TOU V. 4675/2020 KaL KOTa napEKKALOI') Ka8E OVTL8Hilc; VEVlK c; ElblK c; OLalO I')c;, napEXETOL ll bUVOTOTI')TO, E npa ll TOU LOLKI')TTile;



AvE aPTilTilc; Apx c; ll oaiwv EaOcSwv (A.A. .E.), cSwpEav cSLa8mllc; Tl')c; aL8uA.LK c;

aA.Ko6A.Ilc;, ll onoia EXEL nEpLEA8EL Ka8' movcS noTE Tp6no OTilV KUpLOTI')m mu ll oatou KaL piOKETaL UJtO Tl') bLaXEipLOil TWV TEAWVELOKWV ApXWV Tile; we; UVW apx c;,npoc; TO Ynoupydo YyEiac; ETa TI')V uno oM axEnKou an amc; ano m TEA.wmto KaL yLa xpovLK6 OLaOTil a onwc; aUTO opi ETOL OTO npWTO Ebacf>LO Tile; napaypacf>ou 1Tile; npoTElVO EVIlc; Olala l')c;. H OAKOOAil, E TI')V Emcf>uA.a l') Tile; cSLaacpaAlOilc; TWV LcSiwv nopwv Tile; Eupwna'(K c; 'Evwallc;, bLmi8HaL EAEU8Epl') ano cpopoA.oyLKEc; KaL A.om£c; Em apuvanc;, npoc; TOV OKOJtO Tl')c; XP OI')c;

-38-

auT c;, we; EXEl, an:o voaoKOilEi.a, 8Epan:EUT pla, KALVLKEc;, VOCJilAEUnKa uSpu11am OllllOai.ou yLa LaTplKouc; CJKOn:ouc; n:poc; TOV CJKOITO Tile; XP CJilc; auT c; an:o lOilllXaVi.Ec;/ LOTEXVLEc; yta TllV n:apaCJKEUavnCJiliTnKWV EVW KaL CJTilV n:EpLmWCJil aUT EQ>apllO OVTaL avaA6ywc; TO EKm Km £ oo11o EoaQ>Lo Tile; n:apaypaQ>ou 1Tile; n:poTELVOilEVIlc; otam llc;.

**p8po 10:** ME nc; n:poTElVOilEvEc; OLUTa Elc; **tou cip8pou 10** n:EptypaQ>ETaL **ll** OLaOLKaai.a i.opuallc; CJTil Xwpa 11ac;, E8vtK c; Ell EAELac;, LE8vouc; EmCJTilllOVLKou Kat TExvoA.oytKou napKOU 41lc; YEVLac; yLa TllV avamU Il Tile; KaLVOTOilLac;, llE Til OLU8ECJil, KaTa KUplOTilTa, CJTilV avwvu111l ETaLpEi.a llE TllV mwvu11i.a «AA.E avopELa zwvll Kmvom11i.ac; AE» (A.Z.K. A.E.), ll on:oi.a CJUCJTU81lKE llE TO ap8po 3 TOU v. 3489/2006, av KEl EOAOKMpou CJTO EAAilVlKO llllOCJLO KaL EmOLWKEL aKon:ouc; KotvwQ>EA.Ei.c; KaL OllllOai.ou au11Q>£povmc;, £xovmc; we; Kupta an:omoM Til 6LaxEi.pLCJil KaL TllV avamU Il Tile; ZWVIlc; KaLVOTOiliac; 8EOCJaAOVLKilc;, aKLV TOU CJTilV wpuTEPil n:EpLOXTile; 8waaA.oviKilc;, m on:oi.o auyKEVTpwvEL oA.a m EXEyyua yLa TllV OllllLoupyi.a Evoc; OLE9vouc; Ell EA.Elac; KaL avayvwpLCJLilOTilmc; TExvoA.oytKou n:apKou.

**p8po 12:**

A.- ME TllV n:poTElVOilEVIl OLaTa ll Tile; n:ap. 1 mu **cip8pou 12** CJTilV £vvota Twv Ollopwv EITLXElp CJEWV Tile; n:ap. S.a TOU ap8pou 13 TOU V. 2971/2001, one; on:oi.Ec; lliTOpEL va n:apaxwpEhm llE avTaMawa ll an:M xp all mytaA.ou, n:pomi.8Evmt E aLpEnKa £we; nc;

31.10.2020 KaL Ta EVOLKLa ollEva mmAWilEVa ow11ana - OLallEPLCJilam, n:pOKElllEvou va avaOELX8EL CJE llEVaAUTEpo a8110 TO TOUplCJTlKO n:po"(ov KaL va un:apXEl llEyaAUTEpo TOUplCJTlKO oQ>EA.oc;.

B.- ME TllV n:pOTElVOilEVIl OLUTU Il Tile; n:ap. 2 TOU **cip8pou 12** an:OKAELCJTLKU yLa TO £me; 2020, A6yw Tile; n:aVOilllLac; KaL TWV OLKOVOillKWV EITLITTWCJEWV Tile; CJE OAouc; muc; En:ayyEAilaTLKOUc; KAaoouc;, 8EOn:i. ETal aU IlCJil TOU n:oaomou un:Ep TWV O.T.A. mi. TOU avmA.A.ay11aTDc; n:apaxwpllallc; an:Mc; xp allc; myLaA.ou n:apaA.i.ac; an:o 60 % aE 70 % llE n:apaAAilAil 11Eiwall TOU ITOCJOCJTOU TOU llllOCJLOU an:o 40% CJE 30 %.

r.- ME TllV n:pOTElVOilEVIl OLUTU Il Tile; n:ap. 3 TOU **cip8pou 12** n:po AEITETalon TO ulj.Joc; TOU

Kam aAADilEVOU avmAA.ayllaToc; an:OKAELCJTLKa yta TO £me; 2020 8a aVEPXETalCJE n:oaomo

40% En:lTOU apXLKWc; UITOAOVLCJ9EVTOc; aVTaAAaVIlaTOc;. ME aUTOV TOV Tpon:o OlEUKOAUVOVTaL OlEITLXELPilllaTi.Ec; n:ou OpaCJTilPLOITOlOUVTalmoue; KAaOouc; TOU TOUplCJilOU, Tile; avalj.Jux c; KaL Tile; ECJTi.aallc; va avmn:E EA8ouv CJTLc; OLKOVOilLKEc; OUCJXEPELEc; n:ou n:pOKMECJE ll n:aVOilllla llE CJKOITO Til CJT pl ll Tile; uyLOuc; EITLXELPilllanK c; OpaCJTilPLOTilTac;.

**11.2 nEpLypci tE xwpurrci KaL avaAutLKci touc; A6youc; yLa touc; ono(ouc; Kci8E «ciMrt**

**6Lcita rt» ELVaL avayKa(a KaL KatciMrtArt va avtLilETWnLOEL TO avtLatOLXO npo!JArtl..la**

**p8po 1:** EOOilEVOU on, CJUilQ>Wva llE TO n:poaQ>am EyKEKPlllEVO ana Tr]V Eupwna'LK EmTpon: EAAilVlKO npoypallllO ha8EpOTilTac; 2020 - 2021, TO npoypalllla rwoai.wv En:EVOUCJEWV aa XPilllaTOOOT CJEl TO ETOc; 2020 EKTQKTQ llETpa Emn:AEOV TOU



OU TlAI)pw atLKOU npounoA.oyto OU TlOU VO OSET SI)KE we; apSpo 7 TOU V. 4682/2020 *(A'*

76), anatTELTat Kat I) aU I)OI) TOU opi.ou OanaVWV TOU npoypclllJ.laTO<; t.I) OOLWV EnEVOUOEWV tTOuc; 2020 KaTa OtaKOOLa TlEV VTa EKaTO Upta EUpW {250.000.000 €) OTO ESVtKO OKtA.oc; Kat KaTU tva OtOEKaTO UplO EUpW {1.000.000.000 €) OTO ouvxP'l aTOOOTOU Evo oKtA.oc;. H Ha oM auTEivat avayKaia Kat KaTUAAI)AI), KaSwc; m OUVOAtKcl 6pta Oanavwv TOU npoypall aTOc; t.r] Ooiwv EnEVOUOEWV tTOuc; 2020, Ota opQ>wvovrat OTO tva OtOEKaTO upto EUpW {1.000.000.000 €) OTO ESVtKO OKtA.oc; Kat om Ema cStoEKaTo upta Eupw {7.000.000.000 €) mo ouvxP'l aToOoTOu Evo oKtA.oc;, TOt oE oKTw 6toEKaTo upta wpw {8.ooo.ooo.ooo €) ouvoA.tKa.

**p8po 2:** H cStam 'l Kpivnat Em E A'l EVI') KaSwc;, ntpav TOu ouyKEKpt tvou npoowptvou tTpou m pt l)c; mo onoio Mvamt 11 Xwpa ac; va ou naoxEt, EvcStxnat va npoKu4Jouv EAAOVHKU aMEc; avayKE<; tvEKa TWV onoiwv m KpclTI') tAl) Sa npo ouv OTI) XP OI) TOU oxEnKou EpyaA.Eiou.

**p8po** 3: ME TI)V a LOAOVOU EVI) puS tOI) Kat OEOO tvl)c; Tl)<; KU tV'l<; Tl)<; OLKOVO tK <; OpaOTI)ptOTI)Ta<; Kat Tl)<; ELWOI)<; Tl')<; KaTaVUAWOI')<; A6yw Tl)<; navOI') iac; ETllOtWKETat I) EVLOXUOI1 Tl)<; AEtTOupyiac; Tl)<; ayopac; EOW Tl)<; ELWOI)<; TWV H WV OE ayaSa Kat UTll')pEOLE<; EUpEiac; KaTaVUAWOI)<;, Ota toou Tl)<; ELWOI)<; TWV EQ>ap O O EVWV OUVTEAEOTWV Cl>nA ( '1 aA.KooA.ouxa nma, EOTiaol'), naQ>optc; npoownwv, EtotT pta KtVI)IlaTOypaQ>wv). H Eiwo11

TWV Tl WV ava tVHat va EVtOXUOEL TI)V OtKOVO tKOpaOTI')ptOTI')Ta Kat va OU aMEt OTI)V ELWOfl TWV ETllnTWOEWV Tl)<; UQ>EOI")<; Kat OTflV maVEKKLVflOI') Tfl<; OtKOVO iac;.

**pepo 4:** ME TflV npoTnv6 EVfl puS tofl mEKTEivETat TO nE6io EQ>ap oy c; yta Tfl Mlllrt tTpWV OtKOVO tK <; EVLOXUOI")<; Kat OTt<; TlEptmWOEL<; KOLVWVtWV aOTtKOU OtKaLOU TOU apSpou 785 TOU AOTtKOU KwOtKa Kat KOtVWVtWV KAI)pOVO lKOU OtKaiou TWV apSpwv 1884

Kat m6 Eva TOU AOTtKOU KwcStKa, E KEpOOOKOTllKO xapaKT pa. ME Tfl OtclTa fl ETllXELPELTat va mEKmSEi avacSpo tKa 11 npoomoia Twv o aowv Twv onoiwv avmpanrtKE atQ>vi.6ta 11 otKovo tKKaTamaort Myw Tflc; 6ta6oortc; TOU Kopwvo·(ou COVID-19.

**p8po 5:** H npOTEtVO EVI) puS tOI) ETllOtWKEt TflV OT pt l") TWV ET£LXELP OEWV Kat Q>uotKWV npoownwv nou EK toSwvouv aKivl)m, KaSwc; anaMaooovmt TOU Q>6pou Etooo aTOc; Kat Tl')<; EtOtK c; EtoQ>opac; aAAflAEVVUfl<; TOU ap8pou 43 A TOU v.4172/2013, yta TO 40% TOU lltoSw aTOc; nou OEv Etotnpa av OEV Etonpanouv, yta 6A.o TO xpovtK6 cStaOTI')Ila nou LOXUOE Sa tOXUOEt TO tTpO ELWOI")<; TOU toSw aToc; OTO T£Aaioto avn HWTllOI")<; TWV ET£LT£TWOEWV Tl")<; ETllOI") iac; TOU Kopwvo'(ou COVID-19. napaMI')Aa, ETllXEtp oEtc; Kat Q>uotKa np6owna txouv Tfl ouvaTOTflTa, EQ>6oov Etotnpa av Etw tvo 11io8w a, va EKntoouv an6 oQ>ElA.tc; T£000 i.oo E TlOOOOTO 20% mi. TOU 60% TWV tOSW UTWV TWV flVWV TlOU LOXUOE

8a tOXUOEL TO tTpO Tl')<; Kam oMc; mi. TOU I")Vtaiou toSw aTO<; OE TlOOOOTO 40% A.oyt o tvwv nptv TflV we; avw Eiwort, E m6xo TflV EA.axtmonoii)Ofl Tile; 'l tac; nou Sa UTlOOTOUV an6 TflV anwAEta EtOOO aTOc;.



**p8po** 6: H n:pOTELVOilEV11 pu811La11 OTOXEUEL aU)V llEPLKavan:Mpwal") T11 llllLUEn:L TOU OLa8EalllOU ELaOO IlUTOTWV <j>UOLKWV n:poawn:wv - EK11La8WTWV UKLV TWV an:o TI1V OLa VOilOU llELWal1 rwv n:poEtan:pa 1111La8w11<hwv.

**p8po 7:** ME nn:pOTELVOilEVEOLUT<X ELEn:LXELPELTaL va En:EKTa8EL 11 n:poamaia TWV KOLVWVLKWV OllOOWV TWV 0110LWV 11 OLKOVOillKKaTOaTaal") E UKOAOU8EL va n:MnETal AOVW Til<; 6L6.6oa11<; TOu Kopwvo'iou COVID-19 KaL ym TOUEn:OilEvoull VE .

ELOLKOTEpa En:EKTEivEmL xpovLKa KaL yLa TOV 11 va tot:JVLo 11 an:a.A.Aayan:o 111v un:oxpE:wa11

Kam oMllEPOUTOU llLa8WilUTOyLa mayyEAilanKEllLa8waELEn:LXELp aEWV VLa n on:oiEEM<!>811aav Kma roull VEMapno, An:plA.Lo, Maw 2020A.a11 6.vovrm KaL Kara TOV 11 va louvw 2020 ELOLKa KaL EKTaKTa llETpa n:EpiavaaTOMn:poawpLvan:ay6pwa11

AELTOupyiayLa n:poA.I")n:nK<;>uKamamA.nKou<; A.Oyoun:ou axETi ovrm llE TOV Kopwvo·io

COVID-19.

En:ia11<;, oaov a<j>opa n<; En:LXELp aEL<; OL 0110LEE UKOAOU8ouv va n:MnovmL OLKOVOilLKO, 11 an:aA.A.ayan:o TI1V un:oxp£wa11 Kam oM llEPOUTOU llLa8wllaTOVLa mayyEAilanKE llLa8waELEn:EKTELVETal VLa *oao* XPOVO E aKoA.ou8ouv OlEn:LXELp aELaUTEva n:MnoVTal

KaL TO apyorEpo E:wKaL TOv 11 va AuyouaTO 2020, Evw n:apE:xETm E ouaw66r11a11 aTOv

Yn:oupyo 0LKOVOillKWV llE *an:o<j>aa*TOU, llETO an:o ELa y11a11 TOU l1LOLKI1TTl")AVE OPTI1TI1

Apxt111110aLWV Ea66wv (AAl1E), va n:poa6LOpl EL nrrAI1TIOilEVEWavw En:LXELp aELava

KA.6.6o KaL 11 va.

Emn:AEOV, llE n<; n:pOTELVOilEVEpU81lLaEL<; TWV n:ap. 1 KQL 2 n:apEXETUL aVTLOTOLXI"), KUTO n:EpLmWal"), XPOVLKEn:EKTaal") 111an:aA.A.ayan:o TI1V U110XPEWal") Kam oMllEPOUTOU llLa8wllaTOKalyLa nllLa8waELKUplaKUTOLKLaEpya OilEVWV anwavw En:LXELp aEL

KaL yLa nllLa8waELaKLV Twv ym TI1V KaA.uljJI") aTEyaanKwv avayKwv <j>oLTI1TWV n:ou Eivm

TEKVa- E UPTI11lEVa IlEAl") Epya OilEVWV anWavw En:LXELp aEL .

En:ia11, En:EKTELVETaL xpovLKa E:wKaL TOV 11 va AuyouaTO 2020, 11 an:a.AA.ayan:o 111v un:oxp£wa11 Kam oMllEPOUTOU llLa8WilUTOKUpLaKaTOLKLavaunKWV, TWV on:oiwv 11 au11 aa11 vauTOMy11a11TEAEL aE avaaroM.

**p8po 8:** H wvo·iKauT<j>opoMy11a11 yLa TOUKU Epv TEaEpoaKa<j>wv KpivETm avayKaia KaL Kar6.A.A.11A.11, n:poKELilEvou va E OilOLw8ouv <j>opoA.oyLKa llE TOUa LwllanKoun:ou U1111PETOUV aE n:A.oia TOU Ell110plKOU vaunKOU. Emn:A.Eov, KplVETaL avayKaia 11 pu811La11 yLa nUllOL ETWV Emrpon:wv npoa<j>uywv ma811L OVTa111 an:ouOaLOTI1Ta TOU En:LTEAOUilEVOU f:pyou an:o UUTE, KaL TI")V UVOVKI1 TaXUTaTI10LEK11EpaiWal1TWV avan8EilEVWV un:o8£aEWV,

llE 6EOOilEV11 TI")V E: apa11 TOu n:poa<j>uyLKou - llEmvaarwnKou 11T IlaTOan:o TO 2015 KaL

llETO. nEpaLTEpw, AUil OVETaL un:64JI1 on11 aaKI")al") TWV n:apan:avw n:p6a8ETWV Ka811KOVTWV rwv OLKaOTLKWV AELTOupywv [ A.. 6.p8po 5 n:ap. 2 TOU iowu avwrE:pw v611ou], OEV EvraaaEmL ar11v KupLa an:aax6A.11aTOu .

--Y·i-

**p8po 9:** ME nc; oLanx ELc; tr)c; npotELVOj..lEVI')c; puSilLOI1c; nap£xnaL 11 ouvat6TI1Ta oE 6A.a m

<t>umKa Kat VOj..lLKa np6owna m anoia Kat£xouv voj..lij..lwc; atSuALKaAKOOAI') apaLWj..lEVI') atSuALKaA.KoOAI'), va 11nopouv va ouj..l aA.A.ouv OTI')V avnj..lw.imLOI') tr)c; 6Laooo11c; Tl')c; v6oou COVID 19 llE T11 owpEav OLaScal') aut c;, anaA.A.aw£v11c; an6 tux6v o<t>ELADilEVEc; <t>opoA.oyLKEc; Kat A.om£c; Em apuvoELc;, npoc; TO unoupyEi.o YyEi.ac;, llE oKon6 a<t>Ev6c; TI')V LatpLKXP OI1 aut c;, we; EXEL, an6 m voooKOj..lEia, SEpancuT pLa, KALVLKEc; KAn, Kat a<t>n£pou TI1V napaoKEu avno11nnKwv an6 nc; LOili')XaviEc;/ LOTEXViEc; nou m napayouv, Kma napEKKALOI1 TWV LOXUOUOWV OLOTU EWV TOU V. 2969/2.001(A'281) Kat TOU V. 2960/2.001 (A'265).

H EV ADVW pUSj..lLOI') KpiVETal avayKaia Kat npOTElVETal OTO nAaioto TWV anapaiTI')TWV

j..lETpwv nou A.a11 avovTat yLa TI')V avnj..lETW1IlOI1 Tl')c; OLaooo11c; Tl1c; v6oou TOU COVID 19

A.aj..l avoj..l£vwv un64J11 twv LOLahEpwv ouvS11Kwv nou EmKpatouv yLa TI1V KMUtPI') twv aU I11lEVWV avayKWV TWV VOOOKOj..lElWV, SEpanEUTI')piwv, KALVLKWV Kat VOOI1AEUUKWV LOPUilUTWV TOU l')llOOiou oE npwtEc; uA.Ec; 6nwc; 11 atSUALK aAKOOAI') 11 anoia XPI1otllonoLEiTat yLa LatpLKouc; oKonouc; Kat yEVLKOTEpa yLa TI')V KaA.utfJil twv EKTaKTwv

avayKwv yLa T11 OLao<t>aA.Lol') Tl1c; Ol11lOOLac; uyEiac;.



**p8po 10:** ME ti1V a LoA.oyouj..lEVI') puSj..lLOI') EmOLWKHat 11 Ol')j..lLoupyia Ev6c; np6tunou

LESvouc; EmOTI11lOVLKou Kat TExvoA.oyLKou napKou 411c; yEvLac;, nou Sa ava aSj..lioEL, OUAA 011V 1"11V nEplOXtl1c; B6pELac; EMaoac;. fLa ti1V E Un11pEt110I')a aUTOU TOU OKOnou npo A.£nHat nEpaLtf:pw 11 oumao11 OLKatWilaTOc; Em<t>avELac; yLa EvEv vm EvvEa (99} Etl'), un£p tl')c; natpEiac;, nou np6KELTaL va ouomSEi ou11<t>wva llE nc; OLata ELc; tau v. 3982/2011, we; Etatpia Avamu l')c; EmXELP111laTLKOU napKOU (EANEn), npOKElj..lEVOU va AU El xwpa 11 aVEVEP011 TWV avayKaiwv KHOj..lUTWV, UnOOOj..lWV Kat EyKataOtUOEWV OTO aKLVI')TO Kat opi ETat, 6n, j..lElU 1"11V napooo tl')c; OLUpKELac; lOU OLKatWilatoc; Em<t>avELac;, 11 XP 011 Kat EKj..lHUAAEU011lOU aKLV TOU, j..lElU TWV En' autou KTI')plaKWV EVKOTaOtUOEWV Kat unoOOj..lWV, nou Sa £xouv avEyEpSEi *m'* aumu, nEpLEPXHat autoOlKaiwc; Kat xwpic; avta.Mav11a npoc; onOLoo notE tpito <t>uoLK6 VOj..lLK6 np6owno nou KatEiXE OLKaiwj..la Em<t>avELac;, otl') OlDiKI')OI'), OLaXEiplOI') Kat EKilEtaMEUol') tl1c; «A.Z.K. A.E.»,11 anoia unoxpEoutat va ouvExioEl

1"11 AELtoupyia TOU LESvouc; TEXVOAOVlKOU napKOU 411c; VEVLac; OTI') 0EooaA.oviK11, anayopEUOj..lEVI1c; tl1c; tpononoii10I1c; TOU OKOnou tl1c; j..lETa i ao11c; Kat lOU npoOplOj..lOU TOU aKLV TOU.



Pl')twc; tunonOlOUvtat E UAAOU, OLnEpmtWOELc; avaKA110I1c; tl1c; j..lHa i ao11c; lOU aKLV TOU. ElOLKOtEpa, to aKiVI')to mav£pxnat ot11v KupL6ti1Ta tou EM11VlKOU 11110oiou, llE KDLV an6<t>aol1 tWV Ynoupywv OLKOVOj..llKWV Kat EowtEplKWV, EUV EVtoc; Mo HWV, an6 1"11V

111lEPOili')Vla Ol1j..lOOlEUOI1c; Tl')c; an6<t>aol1c; EVKPLOI1c; yLa ti')V avantU I') lOU E1IlXELPI11laHKOU napKOU OUiltPWVa llE TO apSpo 47 TOU v. 3982/2011: a) OLammwSEi an6 nc; apj..lOOLEc; Unl1pEOiEc; lOU V. 3982/2011 11 Ill') t p11011 tWV opwv Kat npoi.inoSEOEWV tl1c; ano<t>aol')c; EVKPlOI')c; ) 11 EANEn OEV anooEi EL 1"11 lWOlj..lOTI')Ta TOU £pyou llE 1"11V npOOEAKU011

J-1? \_

uSLwnKwv XOPI1YLWV Km Kecl>aA.aiwv yLa T11 ouyxp11 aToOOTI10TOU rrou Sa rrpf:rrn va KaAUmouv TOUAUXLOTOV TO 5% TOU rrpourroA.oyLo ou T11<; A' cJ>ao11<; TOU f:pyou. Errio11<;, llE OI!Ola arr6cJ>ao11, 11 rrMPI1<; KUplOTI1Ta, VOilKal KaTOXTOU aKLV TOU 7tEplEPXETUl OTO EAAI1VLK6 8111lOOLo Km m11v rrepimwo11 rrou To aKiVI1TO XPI10Lil07tOL118EiyLa aA.A.o oKorr6.

ME n<; rrpOTElVO EVE<; OlaTQ El<; TOU **ap9pou 12** arrOKAElOTlKQ Kal 6vo yLa TO ETO<; 2020, A6yw Tl1<; rraVOI11lLa<; Kal TWV OlKOVOillKWV E7tl7tTWOEWV Tl1<;, 8E07tl OVTal ELOLKE<; OLEUKOAUVOEL<; TOOO rrpo<; TOU<; O.T.A. 000 Kal rrpo<; TOU<; mayyEAilaTLE<; rrou

6paOTI1PL07tOLOUVTal OTOV XWPO TOU TOUpLOilOU, Tl1<; EOTLaOI1<; Kal tl1<; avatlJUX <;, OUtW<; WOTE va ll7tOpEoouv va avmrrE EA.8ouv OTL<; EKTaKTE<; cruv8 KE<;, rrou rrpo£Ku4Jav A.Oyw Tl1<; uyELOVOilLK <; Kpiol1<; KaL TWV ouv6EollEvwv llE auTrrEpLopLonKwv llETpwv. E mpEnKa, yLa TO ETO<; 2020 Km £w<; n<; 31.12.2020 rrpo A.Errnm 11 6uvm6TI1Ta rrapaxwp11011<; xp o11<; aLyLaAOU Kal rrapaAia<;, llEYLOTI1<; EKTaOI1<; EW<; 100Til., Kal OE E7tlXELp OEL<; EVOLKLa O EVWV E7tl7tAW EVWV OW aTLWV rrpo<; TO OKOITO OLKOVOilLK <; OT pl <; TOU<;.

**11.3 Avact»tpaTE xwpLata yLa Ka9E** IlL« **«c:illl'l 6La-ra 11» -roue; AOyouc; yLa -roue; ono(ouc; EXEL OUilnEplAI']ci»9EL atO OUVKEKPLilEVO OXE6LO VOilOU**

**p9pa 1-7 KaL 9 KQL 12:** 0L OLaTa EL<; TWV ap8pwv aUTWV acJ>opOUV Tl1 pU81.LL011 8EilcltWV 7tOU OUVOEOVTUl CtllEOa *llE* TL<; OUVEITELE<; OTOU<; OLKOVOilLKOU<; Kal KOLVWVlKOU<; ETaipou<; AOyW Tl1<; OLaorropa<; "£OU Kopwvo"(ou COVID-19. Iuvmw<;, oL rrpocr8 KE<; KaL oL avayKaiE<; OLop8wcrEL<; rrcpi.A.a avovmL mo ouyKEKPLilEVo ox£ow v611ou llE m orroio KupwvovmL OL arr6 13.4.2020

KaL arr6 1.5.2020 npa n<; No11o8EnKou ·*llE* oKorr6 TI1V allEOI1 8£cr11 Tou<; *oE* Loxu. ELOLKa yLa

TO **ap9po 3 EnlOI']IlULVETQL on** acJ>opa OTI1V llETUTa l1 OUYKEKPLilEVWV aya8wv KaL U1li1PEOLWV arr6 TOV KaVOVLKO 24% crtOV llElWilEVO OUVtEAEOt <DnA 13% Kal

rrEpLAall avovmL m11v rrapouoa tporroA.oyia rrpoKELilEvou va cru11 aMouv crti1V

maVEKKLVI1011 Tl1<; E8VLK <; OLKOVOilLa<;. EmrrAEOV, OL 7tpOtElVOilEVE<; OLaTCt El<; TOU **ap9pou 12**

£xouv oulliTEPLAI1ci>8Ei crto rrapov EVOlVEL tl1<; f:vap 11<; tl1<; 8cplv <; mupLOTLK <; rrEpL60ou, Ka8w<; avallEVETaL va urrom11pi ouv cJ>uoLKa rrp6crwrra KaL ETtLXElp OEL<; rrou

6paOTI1PL07tOLOUVTalOTOU<; aVWTEpW KAUOOU<; OLKOVOillK <; Opaoti1PLOTI1Ta<;.

**p9po 8:** OL OlaTCt El<; TOU ap8pou autou KPLVOVTalW<; ErrEiyouoE<; rrpOKELilEVOU va UITUPXEL

11 ioLa cJ>opoA.oyLKllETaxEipLcrl'] yLa Tau<; KU Epv TE<; Twv aEpocrKacJ>wv A.a11 avovm<; urr64J11

T11V arrWAELa TWV El000111lclTWV TOU<; EVTO<; TOU 2020. EmrrAEOV, KplVOVTalW<; EITELYOUOE<; KaL yLa va EmorrEUcrtEi 11 E ETaOI1 Twv rrpocrcJ>uywv arr6 n<; ErrnporrE<; npooct>uywv KaL va KaTacrtEL OUVaT11 TaXUTaTI1 OLEK1tcpaiwcr11 TWV avan8EilEVWV urro8EOEWV, 7t0U ELVUl OE EKKPEilOTilTa llE OEOOilEVIl TllV £ apcr11 Tau rrpocrcJ>uyLKou - llETavamEUnKou llT am<; arr6

TO 2015 KalllETCt.

**p9po 10:** OL OLaTa El<; TOU rrapOVTO<; ap8pou acJ>opouv OTO E8VLK <; Ell EAELa<;, 8LE8VE<; EmmrwovLKO Kal TEXVOAOYLKO napKO 411<; YEVLU<; yLa TI1V avamu ll Til<; KaLVOTO ia<; OTI1V

"61

-OI/\OJ QO).OI\(T)dO>I no1 lloog1;ng l11(T)A9Y. l.Jomo'91D>I >llrl0/\0>110 lJ Dl91A<f>m 3>1Ul1'9d1DI\D I\(T)10110 I\(T)1 'Dd 1>1DdDX 9>11110>1DOgd3>1 3r1 'n01D>I19 Q0>11r101\0dl.Jy\_>l Cl01D>I19 QO>IUOD

311\(T)/\10>1 uo n1onwodu ll '9>11r1odgnAn 139"01>13113 Dl\ m1pd13X1113 ll m'919 L11311\J **:tJ oded'i.**



"D1r1llgi\Dl11\U1'913r1 XHU191dU10Ddg

>11r101\0>110 l11 llolli\1>1>131\Dll3 1\UlD l\nOY.Y.'99r1no Dl\ lD>I LID3<f>Q lll 13D<yl1111113

U l\(l00<yl13r1 Dl\ lD1'9>109DOdl1 {T}I\'911DdD11 Dl· l.JO(T)Y.'91\D1D>I U1 llol.I QD UI\3r191\3r1DI\D U1 (T)O?r1 130 d13X1113 30 U 1d 1D U03r1'9 DI\OdX91ClXH "011\0X?dDll ' ?1(T)Y.DI\XHD>I n01 DlA OY.3<f>9 003r1'9 3r1 ?rill ?>IU3Xo 10 I\Q09(T)13r1 Dl\ lD131\?r1DI\D I\(T}<f>'9dAomr1l.ll\1>1 md 11D13 lD>I 1\(T}ll<ylOOdu ?docpm3r1 'l.lon1103 ''91011 DXQOY.OO>IY.D llr1 3D VU<D l\<yl1D3Y.311\no I\(T}1UO(T)13r1 l11mA E nod9d'9 no1l.JmT19Qd Ul\3rlQoAoy\_mD I\U1311\1 **:E oded'i.**

"l\<ylli\(T)<f>r1no l\<yl>111Dd>1Dlg UO(T)/\3,

>I).Dll(T)dn3 l.l1 l\<ylr1011\0I\D)I 01D1DY.l1 OlD *1nD* l\<ylY.3r1 1\<yllDd>l I\(T)1 UOU19901Dr1lldX UlDlA UO(T)/\3, >I).Dll(T)dCl3 l.l1 QOr1Dli\DAdo lD>I DI\DAd9 Odll n01DOr1LIV Q0>111\LIY.Y.3 n01l.IOl.IQAA3 I\U113X?dD11 Dl\ l\<yl>l1r101\0>11Q 9Adn011A 1\010 ml.I191DI\(lg lJ lD13X?dDU **:z oded'i.**

" '9>11Y.OI\nO (J ooo·ooo·ooo·s) <y dn3 mdQr1r1o1D>I3mg <y l> o 3o 101 ' ov.?> o ol\3rlQo1ogomrludXAno o10 (J ooo·ooo·ooo·L) <y dn3 mdQr1r101D>I3mg '91113 n10 m>1 OY.?> o 9>111\93 010 (J ooo·ooo·ooo·-r) <y dn3 mdQr1r101D>I3mg Dl\? o10 m11\0I\<yJ<f>dor1mg *'ozoz* no1? I\(T}3DQgl\3113

A(T)1Dor1LIV omr1r1'9dAodu n011\<yli\Dl1Dg md9 '9>11Y.OAno m ' 1nn y\_ognBr1 l.l1311\J **:t oded'i.**

"I\OY.Y.'991d311 9>1110U1Y.Ol11D>I 9>110ncp OlD 31311?1\nO

/\(lOX? l\3'i] · n1r1llgi\Dl1 l11 13D<yl1111113 11 911D I\DOLIA Y.l13 nou 39'9r10 ?>111\(T)/\10>1 11 lD>I 130 d13X1113 11 3Y.9 (D03r1r1?D03r1'9) '9>11139 l\nOD'93dU113 Dl\ 1Dl31\?r1DI\D 1301T19nd 1Q

**I\O'{'ll;)£jld3U 9>111D111Y.OU lD>I 9>110nc1> 010 lD>I 31JY.OU nOllD>I D)I\(T)I\10>1 l\l.ll'DJT101\0>110 1\lJlD l\<yl13U31\nO I\{T}li\{T}I\ r101\D£jrlDY.ld3Ur1no '« l.J Dl"J?19 l.l'{'lli))) DJrl 39"J?>I 313U I\n0 31\3rl91\3rlDI\D 11 "J?>IllnY.J>I\D lD>I "J?lDld(Y)X 31Dd ci>DI\V 'tJ'tt**

"(U3N'v'3) no>1d'9U Q0>111Dr1l.ld13X1113 l.J n111'9/\V D1dlD13 (T) 'HOZ/Z86E "/\ n01 13 '91Dlg 11 3r1 DI\(T)<f>r1QO

139DlDnO D/\ lD113>19dl1 noll 'D13dlD13 30 lD>I U>I1/\0Y.DD030 D1r1010/\lD)I UI\<ylZ l.ll ll ml1'9/\D I\U1lD>I l.lmd13Xmg l11 Y.OlDOllD DldQ>I (T) D11\0X? ' 011\0d?<f>r1no no1oonl.lg lD>I

13Y.3<f>(T)/\10>1 Q0110>10 13>1<yll911131D>I 0109T1LIV 9>111\LIY.Y.3 OlD nod Y.>IOY.O 313>1 1\D '900Z/68VE *"1\* n01 E od9d'9 01 3r1 3>1U9'91Dno D10110 lJ '(·3·v ")I"Z"'v') «3'v' D1r1010/\1D)I U/\<ylZ D13d91\'9 3Y.V» D1r1nA(T)l13 Alll 3r1 D13dlD13 l.lr1nA<yJ/\D AulD '9docpn l.lmT19Qd l.JA?r11d>I3>1Ano H · o9'9Y.Y.3 nopdos l.J1 X01d311 l.Jd31Qdn3 1\l.llD 31311?1\(10 ?>IU3Ad3n3 3r1 ' li>111\0Y.DOD30 l.J1 X01d311

-@-,-



**p0pa 5 KOl 6:** ME n<; n:potElVO -tEVEpu8 -tLaElava -tEVHal va atrJpl)(tOUV OL En:LXELp aEL Km ta <f>uaLK6. rrp6awrra rrou EK -tLa8wvouv aKLVflta yLa tf]V arrwAELa ELao6 -tatarrou UITEati']OaV KalHJV 1-!EPLKavarrMpwall til lllllcl1lOU u<f>tataVtalA6yw tf]rraVOil -tLa .

**pOpo 7:** OL pu8 -ttaELava -t€vnm va Errf]pE6.aouv 8EnK6.

.. n<; E1llXELp aEL<; ITOU ELVal -tLa8wtplE mayyEA -tanKlt>V !.J.La8waEWV 1lOU ava<f>E:povtm anrrapaypa<f>ou1Km 3 tau 6.p8pou OEthEpou tf]<; arr6 20.03.2020 npa ll<; No -to8EnKou nEpLEXo -tE:vou,

,.\_ tauEpya 6 -tEvou<; twv w6.vw En:LXELp aEwv yLa -tLa8waw; KUpLa<; KatoLKLa ,

"" tau<f>oLtlltEyLa tllV K6.A.ut1Jil twv atEyaatLKWV tauavayKwv 6tav dvm t€Kva - E aptll -tEVa IlEAl') Epya O -!EVWV anWclVW En:LXELp aEL, yLa -tLa8wanaKLV tWV, Ka8wKaL

""" tau<; vaunKoutwv orrotwv 11 au -t aal') vautoADylla'ltEAEL aE avamoM yLa

-tLa8WaELaKLV tWV.

**p0po 8:** 0L aUVE1lELEELVal8EnKEVLa tOUKU EpV tEtWV aEpOaKa<f>wv Kall-!clALata aE

!..lla n:EplOOO 01lOU al') -tELWVEtaL an:WAELa ata ELa06 -tat6. tOU<;, Ka8wKal yLa tOU OLKaatLKOUAEltOupyoun:ou ELVOL Em<f>opna -tEVOL -tE tO €pya tWV Emtpon:wv npoa<f>uywv.

**pOpo 9:** ME tl')v n:potElVO -tEVIl 6L6.ta l') Em6LwKnaL 11 avn -tnwmal') tl')OL6.6oallt'l v6aou COVID 19 1-!E moxa ti')V 1-!ELWaf] E CI.ITAWal')autKal tf]V n:poataata tf]01')1-!00La<; uyEta<;. ELOLKOtEpa 11 EV A6yw pu8 -tLal') atOXEUEl atl')v K6.A.ultJ'l twv au ll -tf:vwv avayKwv twv VOaOKO -tELWV, 8Epan:EUtl')plWV, KALVLKWV Kal VOai')AEUnKWV LOpU -tcltWV taU 111-!0aLOU aE m8uALKaAKOOAI') 11 on:ota XPilOL -torroLELtm aE autO. yLa LatpLKOUaKon:ou<; A6yw tl') avnal')rrnK6p6.al')<; tl'), Ka8wKm ati')V K<iAultJ'l twv avayKwv, aE m8uALKaAKOOAI'), twv

LDil'lXaVLwv *I* LotEXVLwv n:ou ti')V XPilaL -torrowuv wn:pwtl') uAI') yLa tl')v n:apaaKEU

avnal')rrnKWV.

**pOpo 10:** ME til oruuoupyia LE8vouEmatl') -tOVLKOU KalTEXVDAOVLKOU napKOU 4f]<; YEVlcl yLa ti')V avamu l') tl') KaLVDto -tLa atllV n:EpLOX tl') 0EaaaAOVLKI') , ava -tEVEtaL va n:poKu!tJouv ama o<f>EAil yLa ti')V E8VLKOLKOVD -tLa, Ka8wEmOLWKEtal I') rrpoaEAKUal') EYXWPLWv Km E:vwv mEvOUaEwv, yEyov6<; to on:oto ea EXEL w<; auatDLX'l auvE:n:na, ti')V au l')al') twv KpanKWV EOOOWV KaL til 01')1-!LOUpyta VEWV 8EaEWV Epyaata .



**pOpo 12:** OL a wA.oyou -tEVEpu8 -tiaEL, A6yw twv ElOLKWV auv81')KWV rrou n:pof:KultJav arr6 tov Covid-19, KpivovtaL avayKaiEwEKtaKta jlEtpa yLa ti')V DLKOVOjlLKat PL 'l twv KA6.6wv toupLa -tou, Eattaaf]KaL avattJux <; KaL ava -t€VEtaL va E:xouv 8HLKEauvf:n:ELEyLa nEmxnp aEL<; DL on:otE<; OpaatllPLon:owuvtaL atouto -tEiautou KaL an:otEA.ouv E:vav arr6 tOU aaLKOtEpoun:apayovtEavamu l')Tl')<; xwpa .



**11.5. AV«cPEP«TE avaAUTLKCt TLc; Un11PEOLEc; nou 8a ELV«L ap o6LEc; yLa T'lV EcP«P OVKCt8E**

**«ciU11c; 6LCtT« Ilc;».**

**p8po 1:** fEVLKfpUI-ll-laTELU IWOOLOVOI-llKnoA.mKYnoupyEiou 0LKOVOI-llKWV

**p8po 2:** LEu8uvOil KpanKwv Eyyu oEwv KUL KLVIlOil KEQ>aA.atwv tau YnoupyEiou

0LKOVOI-llKWV.

**pOpo 3-8:** YnoupyEio 0LKOVOI-lLKWV - AAE KUL ouvap -tOOLa YnoupyEia AvamU IlKUL Em:vcSUoEwv KUL EpyaoiaKUL KoLvwvLKwv Yno8£oEwv KaL A.oma YnoupyEia Kata Myo ap -tOOLOtllta .

**p0po 9:** Ap -tOOLEyLa tllV EQ>ap -tOYtWV EV A6yw OLata EWV ELVUL OlY1lllPEO'LEtilfEVLK <;

6/VO'IlTEAWVELWV & E<l>K KUL Ol Xll -tLKEY7lllPEO'l£tilfEVLK LEU8UVO'Il<; tOU fEVLKOU Xll -tEiou tau Kpatau<;.

**pOpo 10:** YnoupyEio 0LKOVOI-lLKWV, YnoupyELO EowtEplKWV, YnoupyEio AvamU IlKUL En£vc5UoEwv, YnoupyEio nEpL aMovtaKUL Evf:pyna<;, AvE OPtlltll Apx lll-lOO'LWV Eooowv. **p0po 12:** ll fEVLK LEU8UVO''l 111-lOOLU nEplOUO'LU & KOLVWQ>EAWV nEpLOUOLWV Ynoupydou 0LKOVO!-tlKWV, OlKtlll-lUUKEY1lllPEO'LEKaL Ol 1-lOL.

**12. lhacPCtVELa KaL lhaj3ouAEUO'l**

**12.1. AV«cPEpaTE EnLypa -t«TLKCt TOUc; KOLVWVLKOUc; ETa(pouc; KaL EV VEVEL Ta EV6LacPEPO Eva EP'l nou EKM011aav va Acij3ouv tpoc; OT'l 6Laj3ouAEUOil yLa Ka8E ia npOTELVO EVIl «ciUil 6LCtT« Il», TOV Tono, TOV XPOVO K«L Til 6LapKELa Tile; 6Laj3ouAEUOilc;, Touc; OU I-lETEXOVTEc; OE aUT V, K«L Til 6La6LKaa(a 6Laj3ouAEUO'lc; nou EnEAEVIl, amoAoywVTac; TLc; EnLAoytc; aUTEc;.**

**pOpa 1-9 K«L 11-12:** Ev EXEL EQ>ap -tovonOLata EL<; til<; napouoa .

**pOpo 9:** H npotELVOI-lEVIl OLata 'l anotEA.Ei vo -to8EnK pu8 -tLOil Kat6mv aLtll -t6.twv Q>opf:wv OL onoiOL E f:Q>paoav tllV Em8u -tia va ou -t O.Mouv OtllV avn -tEtwmoll til OLOOOO'IltilVOO'OU COVID 19 1-lE til owpEaV OL08EO'Il npotO Ynoupydo YyEia<; til m8uA.LKaA.Ko6A.IltllV anoia Katf:xouv vo -ti -tw .

**pOpo 10:** To nap6v £yypaQ>o EnEXEL 8£o11 Oll -t6maOLa ouA.EUO'l<;, OEOO -tf:vou 6n 11 oxEnKOLaOLKaoia OEV -tnopEi va OLE ax8Ei 1-lE 1lA'lPOt'lta 1-lEXPL to xpovLK6 0'111-lELO til Em aM6 -tEVIl<;, an6 UnapoUOEouv8 KE, lll-lEPOXPOVOAOyia4J Q>LO'Il ·

**12.2. AV«cPEP«TE EnLypa aTLKCt TLc; KUpLOTEpEc; anoliJELc; nou EKcPPCtOTilK«V UnEp K«L K«TCt Tile; npOTELVO EVIlc; pu8 LOilc; EnL Epouc; 8E CtTWV Tile; KaL npoaapTfJOTE OTO napov**

**nc; anoliJELc; Twv ct>optwv nou tAaj3av tpoc; OTil 6Laj3ouAEUOil yLa Ka0E ia «ciUil**

**6LaTa rp> xwpLmci.**

