



Tax Forum - Ελληνογαλλικό Επιμελητήριο

Προβληματισμοί και ερμηνευτικά ζητήματα από την εφαρμογή του ΨΗ.ΤΕ.ΣΥ.

2 Απριλίου 2026

Προβληματισμοί και ερμηνευτικά ζητήματα από την εφαρμογή του ΨΗ.ΤΕ.ΣΥ.

Βασικά Ερμηνευτικά Ζητήματα



Δάνεια και απόδοση
του ΨΗΤΕΣΥ

Χρόνος απόδοσης του
Τέλους

Βάση επιβολής

Ανοιχτός δανεισμός

Εξόφληση δανείων



Τρεχούμενος
δοσοληπτικός
Λογαριασμός

Τήρηση χωριστών
λογαριασμών



Συμβιβασμός

Μη καταβολή ποσού

Υπόχρεος για την
υποβολή δήλωσης



Τόκοι

Τόκος υπερημερίας;



Μεταβατικές
διατάξεις

Υλική εκτέλεση
συμβάσεων μετά την
1/12/2024



Deloitte Business Solutions Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 000665201000 and its registered office at Marousi Attica, 3a Fragkokklisias & Granikou str., 151 25, Deloitte Certified Public Accountants Societe Anonyme, a Greek company, registered in Greece with registered number 0001223601000 and its registered office at Marousi, Attica, 3a Fragkokklisias & Granikou str., 151 25 and Deloitte Alexander Competence Center Single Member Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 144724504000 and its registered office at Thessaloniki, Municipality of Pylaia - Chortiatis of Thessaloniki, Vepe Technopolis Thessaloniki (5th and 3rd street), are one of the Deloitte Central Mediterranean S.r.l. ("DCM") countries. DCM, a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Tortona no. 25, 20144, Milan, Italy is one of the Deloitte NSE LLP geographies. Deloitte NSE LLP is a UK limited liability partnership and member firm of DTTL, a UK private company limited by guarantee.

This communication and any attachments to it is for internal distribution among personnel of the Deloitte organization. It may contain confidential information and is intended solely for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, please notify us immediately by replying to this email and then please delete this communication and all copies of it on your system. Please do not use this communication in any way. None of DTTL, its member firms, related entities, employees or agents shall be responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.