



## METADATA

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### Abstract

Tax Accounting is one of the main pillars of accounting. Knowledge of the tax framework is an important asset for any active citizen, and mainly for students, undergraduate and postgraduate, of economic schools. At the same time, it is a useful tool for professionals operating in the fields of accounting and financial management of business entities. This book deals with issues of tax accounting per the Income Tax Code (L.4172/2013), the Tax Procedure Code (L.4174/2013), the Value Added Tax Code (L.2859/2000) and the Greek Accounting Standards (L.4308/2014). The book is developed into 10 chapters, presenting a part of the tax legislative framework, accompanied by practical examples, which make it easier to understand tax legislation. Chapter 1 presents the basic concepts of the Income Tax Code and the Code of Tax Procedure. Chapter 2 presents income from paid employment and pensions,

as well as the method of taxation. Chapter 3 lists the income from the business activity of natural persons. Chapter 4 develops how business expenses are recognized as deductible and non-deductible and thus the distinction between accounting and taxable income. Chapter 5 deals with capital income and how it is taxed. At the same time, chapter 6 presents how to determine the income from capital gains. Chapter 7 develops alternative methods of calculating taxable income and minimum taxation, which aim to tackle the phenomena of tax evasion and avoidance. Chapter 8 presents how to determine and tax the income of Legal Persons and Legal Entities. In chapter 9 there is a brief presentation of indirect taxes and in particular, value-added tax, as determined by the Value Added Tax Code (L.2859/2000). Finally, chapter 10 presents the Unified Property Tax, as defined according to L.4223/2013.

