

????????????????? ?????????? C-338/08 ??? C-339/08

**P. Ferrero e C. SpA**

????

**Agenzia delle Entrate – Ufficio di Alba**

???

**General Beverage Europe BV**

????

**Agenzia delle Entrate – Ufficio di Torino 1**

(????????? ??? Commissione tributaria regionale di Torino ??? ??? ?????? ??????????????)

«?????? ??????? ?????????????? ?????????? – ?????? 90/435/??? – ?????? ???  
“????????????? ????” – ?????? ?????? 5 % ??? ?? ?????? ?????????? ??? ?? ???  
“????????? ??? ?????????????? ?????? ?????? ?????? ??????????????” ??? ??????  
????????????? ??? ?????????????? ?????? ?????? ?????? ?????????? ?????? ???’ ?????????? ??????  
?????????»

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

1. ?????????? ??? ?????????? – ?????? ?????????? ?????????? ?? ??? ?????? ?????? ??? ??  
????????? ??? ??? ?????????? ?????????? ?????????? ?????? ????? – ?????? 90/435 –  
?????????, ??? ??? ??? ?????? ?????? ??? ?????????? ??????????, ??? ?????????????? ???  
???? ??? ??? ?????? ??? ?????????? ??? ?????? ?????? – ?????????? ??? ?????????? ???  
(????? 90/435 ??? ??????????, ??? 5 § 1)

2. ?????????? ??? ?????????? – ?????? ?????????? ?????????? ?? ??? ?????? ?????? ??? ??  
????????? ??? ??? ?????????? ?????????? ?????????? ?????? ????? – ?????? 90/435 –  
?????????, ??? ??? ??? ?????? ?????? ??? ?????????? ??????????, ??? ?????????????? ???  
???? ??? ??? ?????? ??? ?????????? ??? ?????? ?????? – ?????????? ??? ?????????? ???  
????????????? ?????????? ??? ?????????? ??? ?????? ?????????? ? ??? ?????????? ??? ??????  
(????? 90/435 ??? ??????????, ??? 5 § 1 ??? 7 § 2)

1. ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??????????????  
????????? ??? ?? ??? 5, ?????????? 1, ??? ?????? 90/435, ?????? ?? ?? ??? ??????  
????????? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????  
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? «?????????»,  
??? ?????????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????  
???? ?????????? ??? ?????? ??????????, ??? «????????? ?????? ??? ?????? ?????? ??????  
?????????», ?????? ? ?????????? ??? ?????? ?????????? ?????? ?????????? ?????? ??? ??  
??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ?????? ???, ??????, ???, ?

? ?????????? ??? ??????? ??????? ??? ?????? ??? ?????????????? ??? ?????? ??????? ?? ??????????  
?????????? ??? ?????? ?????????????? ?????? ?????????????? ??? ??? ?????????? ??? ??????? ??  
????????????? ??? ?????? ?????? ?????? ?????????????? ?? ??? ?????? ??? ?????? ??? ?????? ???  
?????????, ?? ?????????????? ? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??  
????????? ? ?????????? ???.

?? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ??????? ?? ?????????? ??????????????  
????????? ??? ?????????? ?????????? ???, ??????????, ??? ?? ?????????? ??? ?????? ??? ??  
????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????? ??? ??  
????????? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ?????? ??? ??  
????????? ?????????? ??? ?????? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ??  
????????? ?????? ??? ?????????? ?????? ??????, ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??  
?? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ??  
????????? ??? ?????? ?????? ?? ?????? ??? ?????? ??????. ??? ?????? ?????? ??? ?????? ???, ??  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
?? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ????. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??????????  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 5,  
????????? 1, ??? ?????? 90/435.

(??, ??????? 26, 35-36, 38-39, 42, ??????. 1)

2. ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??????, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? 5, ?????????? 1, ??? ?????? 90/435, ?????? ?? ?? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? 7, ?????????? 2, ??? ?????? ???, ??????, ?? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ?,  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

(??, ?????? 47, ??????. 2)

?????? ??? ?????????? (?????? ????)

??? 24?? ?????? 2010 (\*)

«?????? ??????? ?????????????? ?????????? – ?????? 90/435/??? – ?????? ???  
“????????????? ????” – ?????? ?????? 5 % ??? ?? ?????? ?????????? ??? ??  
“????????? ??? ?????????????? ?????? ?????? ?????? ??????????????” ??? ??????  
????????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ???’ ?????? ??????  
????????»

???? ?????????????? C?338/08 ??? C?339/08,

?? ?????????? ?????? ?????? ?????????????? ?????????? ?????? ??? ?????? 234 ??,  
?? ?????? ? Commissione tributaria regionale di Torino (?????), ?? ????????,  
??????????, ?? 17?? ?????????? ??? 17?? ?????????? 2007, ?? ?????? ??????????  
?? ?????????? ??? 22 ?????? 2008, ?? ?????? ??? ????

**P. Ferrero e C. SpA**

????

**Agenzia delle Entrate – Ufficio di Alba (C-338/08),**

???

**General Beverage Europe BV**

????

**Agenzia delle Entrate – Ufficio di Torino 1 (C-339/08),**

?? ?????? (?????? ????),

????????? ??? ??? J.?C. Bonichot (??????), ?????? ???????, C. Toader, K. Schiemann,  
P. K?ris ??? L. Bay Larsen, ???????

?????? ??????????: P. Cruz Villalón

?????????: L. Hewlett, ????? ?????????? ???????????,

?????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???  
17?? ?????????? 2009,

????????? ??? ??? ??????????? ??? ????????:

- ? P. Ferrero e C. SpA, ?????????? ??? M. Cerrato ??? G. Maisto, avvocati,
- ? General Beverage Europe BV, ?????????? ??? G. Maisto, avvocato,
- ? ?????? ???????, ?????????? ??? G. Palmieri, ?????????? ??? P. Gentili, avvocato dello Stato,
- ? ?????? ???????, ?????????? ??? A. Aresu ??? R. Lyal,

?????? ??? ??????? ??? ?????, ??? ?????? ??? ?????? ???????????, ?? ??????? ???  
?????? ??? ??????? ???????,

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

????????

1 ?? ?????????? ?????????? ?????????????? ?????????? ?????????? ??? ?????????? ??? ??????? 5, ?????????? 1, ??? 7, ?????????? 2, ??? ?????? 90/435/??? ??? ??????????, ??? 23?? ??????? 1990, ??????? ?? ?? ????? ?????????? ?????????? ?? ?????? ?????? ??? ??? ?????????? ??? ?????? ?????????? ??? ??? ?????????? ?????????? ?????????? ?????(EE L 225, ?. 6), ??? ?????? ??? ?????? ??? ?????? ?????? ?????? (??? ????: ??????).

2 ?? ?????????? ?????? ?????????????? ??? ??????? ??? ?????? ?????????? ?????????? ??? P. Ferrero e C. SpA (??? ????: Ferrero), ??????, ??? ??? General Beverage Europe BV (??? ????: GBE), ???????, ??? ??? ?????????? ?????????? ????, ??????? ?? ?????????????? ??? ?????? ?????? ?????? ?????? ? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????????? ?????????? ?????? ??? ?????????? ?????????? ?????????? . ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????????? ?????? ??? ?????? ??? ?????????? ??? «????????????? ?????? ?????? ?????? ??????????????» ??? ?????????? ? Ferrero ??? ??? ?????????? ?????? ??? ?????? Ferrero International BV (??? ????: Ferrero International). ? ?????? ?????? ?????? ?????? ?????? ?????? ?????????????? ?????? ??? ?????????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? «????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? » ??? GBE ?? ?????? ??? ?????? ?????????? ??? ?????? Martini e Rossi SpA (??? ????: Martini).

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

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

3 ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????:

«[?]?? ?? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? - ???, ?????? ??? ?????? ??? ?????? ?????? ??? ?????? , ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? »..

4 ?? ?????? 1, ?????????? 1, ??? ?????? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ?? ????:

«????? ?????? ?????? ?????? ?????????? ??? ?????? ?????? :

- ??? ?????? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? »..

5 ?? ?????? 3, ?????????? 1, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ??? ?????? ?????? ??? ???:

«???? ??? ???????? ??? ??????? ??????:

? ) ? ??????? ??????? ??????? ?????????? ?????????? ?????? ?? ??? ????? ??????? ???  
?????? ?????? ? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? 2 ??? ???????  
???? 25 % ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????? ???  
????????????? ??? ?????? ????????????

? ) ?? ?????????? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?  
????? ?? ??????? ?) ??????????»

6 ?? ????? 5, ?????????? 1, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????????? ??? ?????? ?? ??? ?????? ??? ?????????? :

«?? ??? ? ? ?????? ? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ? ??????  
????????? ?????????? ??? 25 % ?????????? ??? ?????? ??? ?????????? ??? ??????????..»

7 ?? ????? 7, ?????????? 2, ??? ?????? ?????????? ?????? ???:

«? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? ?????????? ?????????? ??? ??????  
????? ?? ?????????? ? ?? ?????????? ?? ?????? ?????? ??? ?????? ?????????? ??? ??????????, ??? ?????? ???  
????????? ?????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ???  
?????????..»

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

8 ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ???  
????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ??????????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? 9/16 ??? ?????????? ??????????.  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? 36 %, ? ?????????? ??????????  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ???.

9 ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????? «????????? ??? ?????? ?????? ?????? ?????? ??????» (??? ????: ??????????  
?????????) ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??????????  
?????????. ?? ?????? 105, ?????????? 1, ??? ?????? ?????? ?????? ??? ?????? ??? ??????  
?????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 917, ??? 22??  
????????? 1986 (GURI ????. 302, ??? 31?? ?????? 1986), ?? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
64 % ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 9/16  
??? ??????.

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

10 ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???  
????? 1990 (??? ????: ?????? ???), ?????? ??? ?????? ??? 10, ?????????? 1, ???  
????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

11 ??? ?????? ??? ??? ?????? ???, ?? ?????? 10, ?????????? 2, ?????? a, ?????? i,

??? ?????????? ?????????? ?????????? ?? ?????????? ??? ?????????? ?????? ??? ?????????? ???  
????????????? ?????????? ??? ??? ?????????? ??????????????:

«??????, ?? ?????????? ??? ?????????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?  
????????? ?? ?????????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ?? ?? ?????????? ??? ??  
???? ???????, ??? ?? ? ?????????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ??????, ?  
?? ??? ?????????? ?????? ??? ?????? ?? ??????????:

a) (i) ?? 5 % ??? ?????????? ??? ?????? ??? ?????????? ?? ? ?????????? ??? ??????????  
????? ?????? ??? ?????? ?????? ?????????? ??? 50 % ??? ?????? ?? ?????? ??? ?????? ???  
????? ??? ?????? ?????? ?????? ?? ?????????? ??? ?? ?????? ??? ?????? ?????? 12 ??? ?? ??? ??  
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ??????????..»

12 ?? ????? 10, ?????????? 3, ??? ?????? ?????????? ?????????? ?? ?????????? ?? ?????????? ???  
????? ?????????? ?????? ?? ??? ?????????? ?? ?????????? ??????????, ??? ?????????? ???  
????? 9 ??? ?????????? ??????????, ??? ??? ?? ???:

«?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? ???  
????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ???  
[????????? ??????] ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???,  
??? ??? ?? ??? ?????? ???, ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?  
????????? 2. ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?  
????????? ??????????, ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??  
????????? ??? ??? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???.

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

? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?? ?????? ??? ??????  
????? ?????????? ?? ?? ?????????? ??? ??? ?????????? ??? ?? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??????. [...]»

13 ?? ????? 10, ?????????? 5, ??????? a ?? b, ??? ?????? ?????????? ?????????? ??????????  
?????:

«a) ? ??? “?????????” ??? ?????????????? ??? ?????? ???, ?????????????? ??  
????????? ??? ?????? [...].

b) ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????? ??? [????????? ?????? ??????????], ?? ?????? ?????????? ??  
????????? ??? ?????????? ??? ??? ?????? ???.

14 ?? ????? 24, ?????????? 3, ??? ?????? ?????????? ?????????? ?????????? ??? ??????:

«??????, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?? ??????  
????????? ??? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??  
??? ?????? 10, ?????????? 2, [...] ??? ?????? ?????? ???, ??? ??? ?????????? ??? ??  
????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

???? ?????????? ??? ??????????? ??? ?????????????? ??? ??? ?????????? ??? ?????????? ???  
??? ?????????? ??? ?????????? ?????????? ??? ????? ?????? ??? ?????? ?????? ??????????»

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

15 ?? Ferrero ??? Martini, ??????? ??? ?????? ?? ?????? ?? ?????????? ??????? ??? 100 % ?  
?????????? ??????? ??? ???????, ??? ? Ferrero International ??? ? GBE, ??????????, ? ???  
????? ?? 1997, ? ?? ?????? ?? 1998, ?????????? ??? «?????????» ?? ??????????  
????????? ??? ??? ?????? 10, ?????????? 3, ??? ?????? ?????????.

16 ? ??????? ?????????? ??? ??????? ??? ?????? ?????? ?????? ??????????????  
????????? 5 % ??????? ?? ?? ?????? 10, ?????????? 2, ??????? a, ?????? i, ??? ??????  
?????????.. ? Ferrero International ??? ? GBE ??????, ?????? ???, ??????, ???  
????????? ??? ??? ?? ?????? ?????????????????? ??????????????. ??? ??? ??????????  
????????? ??? ??? ?????????? ?? ??? ????? ?????????? ???, ?? ?????????? ??? ??????  
????????? ???, ??????????, ?????? ??? Commissione tributaria regionale di Cuneo  
??? ??? Commissione tributaria regionale di Torino. ?????, ?????? ?????? ?????????? ??????????  
????????? ??? ?????? ?????? ??? ?????? ??????, ?? Corte suprema di cassazione ??????,  
?????, ??? ? ?? ??? ?????????? ?????? ??? ?????? ?????, ?? ?????????? ?????????? ?????? ???  
????? ???, ???????, ??? ??? ????? ?????????? ?? ??? ????? ??? ?????? ??? ?????????? ??? ??  
???? ?????????????? ??? ??? ????? ?????????? ??? ?????? ?????????? ?????????? ??? Commissione tributaria  
regionale di Torino.

17 ??? ??????? ???, ? Commissione tributaria regionale di Torino ??????????, ??? ??????  
C-338/08, ?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ?? ??????????  
????????????? ??????:

– «1) ?????? ? ?????????? ??? ?? [????????? ??????????] ?????????? ???  
????? ??? ?? ?????? ?????????? ??? ?? ?????? 5, ?????????? 1, ??? ?????? [...] (??  
?????????, ? ?????????? ??? ?????? ?????? ?? ?????????? ??????????);

– 2) ??????????, ?? ?????????? ?????????? ?????????? ??? ?????? ??? ??????, ???  
????????? ? ??? ?????????? ??? ?????? 7, ?????????? 2, ??? ?? ??? ??????;»

18 ? Commissione tributaria regionale di Torino ?????????? ??????, ??? ?????? C-339/08,  
?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ?? ?????????? ??????????  
?????????:

«1) ?????? ? ?????????? ??? ?? [????????? ??????????] ?????????? ???  
??? ?? ?????? ?????????? ??? ?? ?????? 5 ??? ?????? [...];  
2) ?????? ?????????? ??? ?????? ?????????? ??? ?????? 7, ?????????? 2, ??? [...]  
????????? ??????????, ?????? ?? ?????? 7, ?????????? 2, ??? ?????? [...] ?? ?????????? ???  
??? ?????? ??? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ???  
?? ?????? 5, ?????????? 1, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????;»

19 ?? ??????? ??? ??????? ??? ?????????? ??? 16? ?????????? 2008, ?? ??????????  
C-338/08 ??? C-339/08 ??????? ??? ?? ?????????? ??? ?????????? ??? ??????????  
??????????, ?????? ??? ??? ??? ?????? ?????? ?????????? ??????????.

??

20 ????????????????, ?? ??????????, ??? ?? ?????????????? ??????????, ??? ??????????  
????? ?? ???? ??????? ???, ??????? ?????????????? ?? ?????????????? ?? ??????? ?? ??????? ??  
????? ?? ?????????????? ?? 5 % ?? ?????????? ? ??????? ?????????? ???, ??????? ??  
????????? ????????, ??? ?????????? ?? ?????????????? ?????????????? ???, ??????? ??  
????????? ????????, ?????????? ?????????? ?? ?????????????? ?????????? ???

21     ?? ?????????? ?? ?????? ??????? ?? ??????????? ?? ??????? ?? ?????? ?? ?????? ?? ?????? ??  
????????????? ?? ????? ?? ?????????? ?? ??????? ?? ?????????? ?? ??????? ?? ?????????? ?? ???????  
????????????? ?? ????? ?? ?????? ?? ????? ?? ?????????? ?? ?????????? ?? ?????, ???, ?? ?????? ??, ??  
????????????? ?? ????? ?? ?????? ?? ????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ??  
????????? ?? ????? ?? ?????? ?? ??????? ?? ????? ?? ?????? ?? ?????? ?? ?????? ?? ??????.

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

22 ?? ?? ?????? ?? ????????, ?? ?????? ??????????? ??????, ???' ??????, ??? ??  
?????????? ?? ?????????????? ?? ? ?????????????? ?? 5 % ??? ?????? ?? ??????  
?????????? ???, ????, ??? ???? 10, ?????????? 2, ??????? a, ?????? i, ??? ??????  
?????????, ???? ??????? ?? ???? ?????????? ?????????? ?????????? ?? ?????????? ??????????  
????????? ??, ??? ?????????? ?????????? ????? ???????, ??????? ?? 10,  
????????? 3, ??? ?????????? ???, ??????? ?????????? ????? ?? ?????????? ??, ?? ?????? 5, ?????????? 1, ??? ??????.

23 ???????, ????????, ?? ??????????? ??? ? ?????? ???, ??? ???????????, ?????? ????????, ?????? ????????,  
??? ??? ?????? ??????????? ???, ?????????? ???, ?????????? ??? ?????? ????????, ?? ???? ??????? ??????  
?????? ???????????, ??? ???????????, ??? ?????????? ??????????? ??? ??????????? ?????? ?????????? ??????  
????????? ???????????, ??? ?????? ???, ?? ?????? ??? ???? ??????????? ?????? ?????????? ???  
????? ???????, ???, ?? ??? ?????? ???, ??? ??????????? ??? ??????????? ??? ??????????? ??????????  
?? ???????, ???, ?? ?????? 5, ??????????? 1, ??? ??????? ???????????,  
?????????? ?? ??????????? ???? ?????? ???????????, ??? ??????????? ??? ??????????? ?????? ???  
????? ?????? ??? ??????? ??????????? ??? ??????????? ??? ?????? ??? ??????? ?????? ??? ??  
????????? ???????, ??? ?????? ??????????? ??? 25 % ??????????? ??? ?????????? ???  
?????????? (??., ??? ???? ??? ?????? ???, ??????? ??? 25?? ??????????? 2003, C?58/01, Océ  
van der Grinten, ??????? 2003, ?. I?9809, ????? 45 ??? ????? ??????????? ???????????).

24      ????? ?????????? ??? ?????? ??????, ??? ?????????????? ??? ???? ???? ?????? ??????????  
?????????, ? Ferrero International ??? ? GBE, ????? ??? ?????????? ??? ?????????? ??????????  
???? ??? ?????? ??? ?????? 3, ?????????? 1, ??? ??????, ??????????, ??? Ferrero ???  
??? Martini.

25 ???????????, ? ??????? «????????????? ??? ?????» ??? ?????????????? ??? ????? 5,  
?????????? 1, ??? ??????? ??? ??????? ?????????????? ????? ??? ????? ??????????????  
(?. ??????? Océ van der Grinten, ??????????????, ??? 46). ???????, ?????????? ???  
?????????? ?? ???????????, ??? ?????? ?????????? ???????, ??? ??????????, ??? ????,  
??? ????, ??? ?????? ??? ?????? ?????? ??? ?????????????? ?????????????? ???, ??????????  
??? ??? ????? ?????????????? ??? ?? ?????? ?????? (?. ??????? Océ van der Grinten,  
?????????????, ??? 46).

26      ???????, ??? ????? ?????????? ?????????? ??? ?????????? ?????????????? ??? ???

??? ?????????? ????, ??? ?? ?????? ??? ?????? 5, ?????????? 1, ??? ??????, ???

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

?????????? ??? ???????????? ??? ?? ?????? ?????? ? ?????? ?????? ?????????? ??????????? ?  
????????????? ??? ?? ?????? ?????? ?????? ??? ?? ??????, ?????? ??? ?????????? ??? ?? ?????  
????? ??? ?? ?????? ??? ?????? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ??  
(??., ?????? ????, ?????????? Océ van der Grinten, ??????????????, ????? 47, ??? ?? 26??  
?????? 2008, C284/06, Finanzamt Hamburg-Am Tierpark ??? Burda, ??????? 2008, ?.  
I?4571, ??? 52).

27 ??? ?? ??????????? ?? ?????????? ? ??????? ?????????? ??? ?? ?????? ? ???????????,  
????????? ?? ?? ??? ?????? ?????????? ??? ?????????? ??????, ?????? ?? ?????? ?? ?????????? ?? ? ???  
????????? ?? ??? ?????? ??? ?????????? ??? ?????? ??????, ?????? ?? ?????????? ?? ? ?????????? ???  
????????????? ?????????????? ??? ?? ?????? ?????????? ? ?????????????? ??? 5 %, ??????? ??  
????????? ????????. ??????, ?? ??????? ??? ? ??????? ?????? ?????? ?????????? ?????????? ???  
?????, ??? ?? ??? ?? 10, ?????????? 5, ??? ?????????? ??? ?????????? ?????? ?????????? ???  
«?????????» ??? ?????? ?? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ??  
?? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

28 ????????, ??? ?????????? ?????? ?????? ?????????? ?? ?????? ??????? ?? ??  
????????????? ??? ?????????? ?????? ??????????.

29 ??????, ?????????? ? ?????????? ??? ?? ?????? ?????? ??? ???????????,  
????????? ?? ?? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ? ??????  
????????? ??? ?????? ?????? ?????????? ??? ??????, ?????? ?? ?????????? ??? ?????????? ??  
????????? ??? ?????? ?????????? ??? ??????, ??? ?? ?????? ??? ?????????? ?? ? ?????????? ??  
????????? ??? ??????.

30 ? ?????????? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?? ?????? ??  
????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ?? ? ???  
????????? ??? ?????? ???.

31 ??? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????? ?????????? ???  
????????? ????, ? ?????????? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ???  
???? ?? ?????????? ??? ?????????? ??? ?????? ??? ?? ?????? ?????????? ??? ?????? ?????? ??  
????????? ??? ?????? ?????? ??? ??????, ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ???,  
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??????.

32 ?????????? ? ?????????? ??? ?? ?????? ??? ?????? ?????????? ?????????? ??? ?? ?? ??  
????? ?????????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ? ?????????? ??  
????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??????.

33 ??????, ?????? ?? ?????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?? ??  
????????? ??? ?? ?????????? ?????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???  
?? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???  
???? ?????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???  
????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???  
?? ?????????? ?? ??? ?????? ?????? ??????, ?? ?????? ??? ?????? ?????????? ?????? ???  
????????? ??? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? (??., ??? ??  
????? ???, ?????? Burda, ?????????? ???, ??? 96).

34 ??????, ? ?????????? ?????????? ??? ?????? ?? ?????? ?????????? ?????????? ??? ??

? ?????????????? ??? ?? ???? 5, ?????????? 1, ??? ??????, ?????? ?????????? ??? ?? ????  
?? ???? ? ?????? ??? ?????, ??? ? ?????????? ?????? (?. ??? ???? ??? ?????? ???,  
?????? Finanzamt Hamburg-Am Tierpark ??? Burda, ??????????????, ?????? 55 ?? 56).

35    ?????? ??????, ??? ?? ?????????? ??? ?????????? ??? ?????? ?? ??????????  
?????? ?? ???? ???????????, ?? ?????? ?? ?????????? ? ?????? ??? ? ??????????  
????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ?? ????  
????????? ? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????.

36    ?? ?? ??????, ? «????????» ??? «????» ??? ?????????? ??? ?????? ??? ?? ????  
????????? ?? ?????????? ?????? ?????? ??? ?????? 10, ?????????? 3, ??? ??????  
????????? ?????? ?? ?????????? ?????? ?????? ?????? ?????????? ?????? ?????????? ???  
?? ?????????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????, ??? ?? ?????? ?????? ?????????? ?? ??? ?????? ??? ?????? ??? ?????????, ?? ??????????  
? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????  
????????? ???.

37    ?? ????? 10, ?????????? 3, ??? ?????? ?????? ??????, ??? ?????? ??? ???? ? ??????????  
??????, ??? ? ?????????? ??? ?????????? ?????? ?????????????? ?????? ??? ?????, ????  
?? ?????????? ?? ?????????? ?? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ???, ?????????? ??? ?????? ??? ?????????? ????. ?????????? ?,  
????????? ??? ?????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ?????? ??? ?????? ??? ?????????, ?????????????? ??? ?????? ??? ?????? ???  
????????? ??????????, ??? ?????? ??? ?????????? ?????? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
??????.

38    ?????????? ??? ?????? ??? ?????? ?????????? ?? ?????????? ?? ?????? ??? ??????????  
?? ?? ?????? ?????????? ??? ? ?????? ?????? ?????? ?????? ?????????? ?????? ??????????  
????? ?????? ?? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ???  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ??? ?? ??? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???  
??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
?? ??? ??????????, ??? ??????????????, ?? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ???.

39    ??? ?????? ???, ?? ?????? ??? ?????? ?????? ?? ?????? ??? ?????????? ???? ????  
?? ?? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? 26 ?? ??????  
????????? ??? ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 5, ?????????? 1, ??? ??????.  
????? ?????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???  
????? ??? ??? ?????? ??????, ??????????, ?? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? 5, ?????????? 1, ??? ??????.

40    ??? ??? ?????????? ???, ?????? ?? ?????????? ??? ? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????? ?????????? ?????????? ?????? ??? ?????? ?????? ??? ??? ???  
?????, ??? ?????? ???, ?? ?????? ??? ?????? ?????? ?????? (??., ???' ??????,,

?????? Océ van der Grinten, ??????????????, ??? 56).

41    ??? ?????? ?????? ???, ? ??? ?????????????? ???, ??? ? ?????? ??? ?????? ???  
??? ?????? ???, ??? ?????????? ??? ??? ??? ?????? ??? ?????, ? ?? ?????????? ???  
????? ??? ?? ?????? ???, ?? ?????????? ??? ?????? ??? ?????? ??? ??????????  
?????????????, ? ?? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ??? ???  
????????? ???, ? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??? 5, ?????????? 1, ???  
?????.

42    ?????? ??? ??????????????, ??? ?????? ?????? ??? ?????? ?? ?????? ? ?????????? ???, ???  
??? ??????????, ????, ??? ?????????? ??? ?? ?????? ??????????, ??? ??????  
????????????? ??? ?????? 38 ??? ?????? ?????????, ??? ?????? ??? «?????????» ???  
«????????? ??? ?????? ?????? ?????? ??????» ??? ?????? ?????????? ?????? ??????  
???? ?????????? ??????, ??? ?????? ??? ?????? 10, ?????????? 3, ??? ?????????? ??????  
????? ?? ?????? ???, ?? ?????????? ??? ?????? ??? ?????? ?????????, ?????????? ???,  
????? ? ?????? ??? ?????? ??? ?????? ??? ?????, ??? ?????? ?????? ?????????? ???,  
????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? 5, ?????????? 1, ???  
??????. ????, ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ? ?? ???  
«?????????» ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ???,  
????????? ???, ??? ? ?????? ??? ?????? ?????? ??? ?????? ???, ?? ??????  
????????? ??? ?????? ??? ?????? ?????? ??????, ?????????? ?????? ?????? ??? ??  
????? 5, ?????????? 1, ??? ??????.

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

43    ?? ?? ?????? ???, ?? ?????? ?????????? ???, ??? ?????? ?????????? ??? ?????? ??? ??  
????????? ??? ?????????? ???, ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???,  
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???  
????? ??? ?????? 5, ?????????? 1, ??? ??????, ?? ?????? ?????? ?????????? ?? ?????? ???  
????? ?????????? ??? ?????? 7, ?????????? 2, ??? ?????? ???.

44    ?? ?????????? ??? ?? ?????? ??????????, ??? ?????? ?????????? ??? ?????? ??? ??  
??? ?????? ?????????? ??? ?????? 38 ??? ?????? ?????????, ??? ?????? ???  
????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?  
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 5, ?????????? 1, ??? ??????, ??? ???  
????????? ?? ? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? 7,  
????????? 2, ??? ?????? ???.

45    ??????, ?????? ?????? ?? ?????????? ???, ??? ?????? ??? ?????? ?????? ??????????  
??? ?? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????????? ??? ?????? 5, ?????????? 1, ??? ??????, ?? ?????? 7, ??????????  
2, ??? ?????? ??? ?????? ??? ?????? ??? ?????? (?? . ?????? Océ van der Grinten,  
????????? , ??? 86).

46    ?????????? ?? ?????? ??? ?????????? ???, ?????? ??? ? ?????? ?????? ??????????  
??? ?????, ??? ?????? ??? ?????? ??? ??? ?????? ???, ??? ?????? ??? ?????? ?????????? ???  
????? ??? ??? ?????? ??? ?????? ???, ? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???  
????? 7, ?????????? 2, ??? ?????? ???, ??? ?????, ? ?????? ?????? ?????? ??????????  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ???  
????????? ???, ?????? , ? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? (?? . ?????? ???, ??? ?????? ???

?????????? ????, ???????????, ?????? Océ van der Grinten, ???????????????, ???? 87),  
????? ??? ??????????? ??? ?????? ??????????? ?? ???????.

47    ??? ??? ??????? ??????, ??? ?????? ??????? ??????? ?? ?????? ? ??????? ???, ?? ??  
????? ??????????? ?????? ??? ? ??????? ??? ??????????? ?? ?????? ?????? ?????? ???????????  
????? ??????? ??????????? ??? ?????? ??? ??????????? ?????? ??? ?????? ??? ?????? ???  
????? 5, ??????? 1, ??? ??????, ? ?? ??? ??????????? ?????? ?? ??????? ?? ??????? ??  
????? ??? ??????? ??? ?????? ??????????? ??? ?????? ??????????? ?????? ??? ?????? ???  
????? ??, ??????, ? ?? ??? ?????? ??????????? ??????????? ?????????????? ??? ?????? ???  
????? ??????? ??? ?????? ??????????? ??? ?????? ??????????? ??? ?????? ???, ???????, ?  
????? ??? ?? ?????? ??????????? ??? ?????? ??????????? ??? ?????? ??? ??????????? ???  
????? ??? ??????? ??? ?????? ??????????? ??? ?????? ??? ??????????? ??? ?????? ???, ???

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

48    ?????????? ??? ? ??????? ??????????? ??? ?? ??? ?????? ?????? ??????????? ??? ?????? ???  
?? ?????????? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ???????????, ?' ???  
?????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ???????????  
????? ?????????? ?????????????? ??? ???????????, ??? ??? ?? ??? ?????????? ??? ???????????.

??? ??? ?????? ??????, ?? ?????????? (??????? ????) ??????????:

1)    ??? ??? ???????, ?????? ????, ??? ??????????? ??? ?? ??????  
??????????, ??? ?????????????? ??? ?????? 38 ??? ??????? ???????????, ???  
????? ??? «?????????» ??? «?????????» ??? ?????? ?????? ?????? ???????????  
??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ???????????, ?????? ??? ??????  
10, ?????????? 3, ??? ?????????? ??? ?????? ??? ?????? ??????????? ??? ??????? ??  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???????????, ??? ?????? ???  
????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???????????, ??  
????????? ?????????? ??? ?????? ??? ?????? 8 ??? 1990, ?????? ?? ???????  
??, ?? ?????????? ??? ?????? ??? ?????? ???????????, ?????????? ???, ??? ? ???????  
????? ?????????? ??? ?????? ?????? ?????, ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? ?????? ?????? ?????????? ??? ?????? ??? ?????? 5, ?????????? 1, ???  
????? 90/435/??? ??? ??????????, ??? 3?? ?????? 1990, ?????? ?? ?? ???  
????????? ?????? ?? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???????????  
????????? ?????? ?????? ?????? ?????, ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???  
????? ?????????? ??? ?????? ?????? ?????, ?? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ?????? ?????? 5, ?????????? 1, ???  
?? ??? ?????? 90/435.

2) ?? ?? ?????? ?????????? ?????? ??? ? ??????? ????? ?????????? ??? ?????  
????? ?????????? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ??? ??????????  
????? ??? ?????? ??? ?????? 5, ?????????? 1, ??? ?????? 90/435, ??? ???  
????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ???, ? ?? ???  
????????? ??? ?????? ?? ??????? ?? ???????? ??? ?????????? ??? ?????? ??????????  
?? ?????? 7, ?????????? 2, ??? ?????? ?????? 90/435 ?????? ?, ??????, ? ?? ???  
????? ?????????? ?????????? ?????????? ??? ?????????? ???, ???????, ? ?????????? ??? ??  
???? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??????  
?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??????

(?????????)

\* ?????? ??????????: ? ??????.