

?????? C-433/08

Yaesu Europe BV

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Bundeszentralamt für Steuern

(?????? ??? Bundesfinanzhof ??? ??? ?????? ?????????????? ????)

«?????? ?????? ??? – ?????? ???????????? ??? ??? ????? ?????????????? ??? ??? ?? ???????
??? ?????? ?????????????? ??? ??? – ?????????? A – ?????? ?????????? – ?????? ???
????????????????? ??? ?? ??? ?????? ?????? ??? “?????????” – ?????? ?????????? ??? ??????
??? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ???,
????????????? ??? ?????????? ??????????»

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

????????????? ?????????? – ?????????? ??? ?????????? – ?????? ?????? ?????????? – ??????
????????? ??? ?????????????? ??? – ?????????? ??? ?????? ?????? ?????????????? ??? ???
?? ?????? ??? ?????? ?????????????? ??? ???

(?????? 79/1072 ??? ??????????, ?????????? A)

? ??? «?????????» ??? ??????? ?????????? ??? ?????? ?????????????? ???, ? ??????
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? 79/1072, ???
????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
????????? – ?????? ?????????? ??? ?????? ?????????????? ??? ?????? ?????? ?????????????? ???
????? ?? ?????? ??? ?????? ?????????????? ??? ?????? ?????? ??? ??????, ??????? ??? ???
????????? ????, ? ?????? ?????? ?? ?????????? ?????????? ??? ??????, ??? ??? ?????? ???
????? ? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ???
????????? ??? ???, ??? ???, ??????, ?????? ? ?????? ?????????? ??? ??????.

(?? . ??? 29 ??? ??????.)

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

?? 3?? ?????????? 2009 (*)

«????? ?????? ??? – ?????? ??????????? ??? ?? ?????? ?????????????? ??? ?? ?????? ?? ??????
??? ?????? ??????????????? ??? ?????????? ??? ?????? – ?????????? A – ?????? ?????????? –
????? ??? ??????????????? ??? ?? ?????? ?????? ??? “?????????” – ?????? ??????????
??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ? ??? ??????
????????? ???, ?????????? ??? ?????? ?????????? ??????????»

????? ?????? C?433/08,

?? ?????????? ??? ?????? ?????????? ?????????????? ??? ?????? ??? ?????? 234 ??,
??? ?????? ?? Bundesfinanzhof (????????) ?? ?????? ??? 13?? ?????????? 2008, ? ??????
????????? ??? ?????????? ??? 1? ?????????? 2008, ??? ?????? ??? ??????

Yaesu Europe BV

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Bundeszentralamt für Steuern,

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

????????? ??? ??? K. Lenaerts, ??????? ??? ?????? ????????, ?????????????? ???
????????? ????????, R. Silva de Lapuerta, E. Juhász, ?. ?????? (?????????) ??? J. Malenovský,
???????,

????????? ??????????: Y. Bot

?????????: B. Fülöp, ??????? ??????????,

?????? ????? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???
16?? ?????????? 2009,

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

- ? Yaesu Europe BV, ?????????? ??? B. Burgmaier, Rechtsanwalt,
- ? ?????????? ????????, ?????????? ??? M. Lumma ??? C. Blaschke,
- ? ?????????? ????????, ?????????? ??? C. Pesendorfer,
- ? ?????????? ??? ?????????? ????????, ?????????? ??? ?. ????????????,

?????? ??? ?????????? ??? ?????, ??? ?????? ??? ?????? ?????????? ???, ?? ?????????? ???
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1 ? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????????
 A ??? ?????? ??????? 79/1072/??? ??? ??????????, ??? 6?? ?????????? 1979, ????
 ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????
 ?????? – ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ????
 ??? ?? ?????? ??? ?????? ?????????????? ??? ?????? ?????? ??? ?????? (?? ????. ??? 09/001, ?.
 1, ??? ????: ?????? ??????).

2 ? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? Yaesu Europe
 BV (???: Yaesu Europe), ?????????? ?????????? ??? ?????? ???, ??? ???
 Bundeszentralamt für Steuern (????????? ?????????????? ?????????????? ??????????) ??
 ?????????? ??? ????????, ??? ?? ????????, ?????????? ?????????? ??? ??????
 ?????????????? ??? (???: ???) ??? ?????? ??? ?????????? ? ?????????? ??? ???
 ??????.

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3 ? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ???:
 «[?????????] ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??????
 ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????????
 ??????.

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

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

4 ?? ????? 3, ????????, ??, ?? ?????? ??????? ??? ?????? ??? ???:

«??? ?? ?????? ?????????? ??? ?????? ?????? ???, ??? ?????????? ??? ?????? 2, ?
 ?????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????????
 ?????????? ?? ?????????? ??? ?????? ???, ???????

?) ?? ??????[,] ?? ?????? ??? ?????? ?????????? ??? ?????????????? ??? ?????? 9[,]
 ?????? ??????????[,] ?? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ?,
 ??[??] ???[?] ?? ?????????? ?? ?????? ??? ?????????? ??? ?????????????? ? ?? ?????? ?????????? ?????????? ??
 ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?????????????????? ??? ?????? ?????????? ??? ??????
 ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ??????????????
 ??? ?????? ???».

5 ?? ????? 6 ?? ?????? ??????? ??? ?????? ?? ???:

«?? ??? ?????? ?? ?????? ?? ?????????? ?? ?????? ?????????????? ??? ?????? 2,
 ?????? ??? ?????????? ??? ?????????????? ??? ?????? 3 ??? 4, ?????? ?????????? ?????? ???
 ??????????, ?? ?????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??????????
 ?????????? ?? ?????????? ?? ?????? ??? ?????? ?????????? ??????».

6 ??? ?????????? ??? ?????????? ?????????? ??? ??? ??? ?????????? ??? ?????? A

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

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

7 ?? ????? 18, ?????????? 9, ??? ????? ??? 2005 ??? ??? ????? ?????? ??????????
(Umsatzsteuergesetz 2005, *BGBI*. 2005 I, ? 386), ?? ??? ????? ??? ?????? ??? ?????? ?
??????? ??? ?????? ????? (??? ????: UStG), ????? ?? ???:

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

8 ?? ????? 79, ?????????? 1, ??? ?????? ?????????? ?????? (Abgabenordnung, ???
????: AO), ?? ??? «????????? ?????????? ??????» ????????, ?????? ????, ???
????? 3, ??? ?? ?????? ??????, ?? ?????? ?????? ? ?? ?????? ?????????? ???
????? ??? ?? ?????????? ?????????????? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ?????? ??? ?????????? ?????????? ????.

9 ?? ????? 150, ?????????? 3, ??? AO, ?? ?????? ?????? ??? ??? ?? ?? ??????????
?? ?????????? ??????, ?????????? ?? ???:

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

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

10 ??? 30 ?????? 2006, ? Yaesu Europe ?????? ?????? ?????????? ??? ?? ??? ?? ???
????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ???
??? ?? ?????? ??? 2005. ? ?????? ??? ?????? ?????? ??? ?? ?????? ?????? ???
????????? ??? ?? ?????? ??? ?? ?????? ?????? ??? ?????? ??? ?? ?????? ?????????? ???
????????? ??? ?? ?????? ??? ?? ?????? 9, ? ?????? «????????? ?????? ??? ?????? ???
?????????». ?

11 ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????, ?? ?????????? ??? ?? ??????
????????? ??? Yaesu Europe, ?? ?????? ?????????? ??? ?? ??? ?????? ??? ??
????????? ??? ?????? ???, ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?? ??? ??
????????? ??? ?????? ???, ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?? ??? ??
????? «????????????? ??? ?? ?????? ?????? ?????? ??? ?????? ??? ?? ??? ??
????????? ??? ?? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ??? ??
?????, ?? ?? ?????? ?? ?? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ??
????????? ??? ?? ??? ?????? ??? ?????? ??? ?? ??? ??.

12 ?? ?????? ??? 1?? ?????? 2006, ? Bundeszentralamt ?????? ??? ??????????
?? ?? Yaesu Europe ?????? ??????????, ?? ??? ?????? ??? ?? ??? ?????? ???

?????????? ??? ?? ?????????? ??? ?, ??? ?????? ??? ?????? 18, ?????????? 9,
??? UStG.

13 ???? ??? ?????????? ??? ?????????? ??? ?????? ???, ? Yaesu Europe ??????
????????? ??? ?????? ??? Finanzgericht. ?? ?????????? ??? ?????????? ?? ??? ?????? ???
Bundeszentralamt ?????????? ??? ?? ??? 18, ?????????? 9, ??? UStG ??? ?????????? ???
????? 3 ??? 6 ??? ?????? ?????? ??? ??? «????????» ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ???, ?????? ??? 249,
????? ????, ?? ??????, ?? ??? ??????????, ??? ?????? ?????? ?????? ?????????? ???
??? ?????? ?????????? ??? ?????????? ???.

14 ? Yaesu Europe ?????? ?????? ?????? ??? Bundesfinanzhof, ?? ??? ???
??????????, ???' ??????, ??? ?? Finanzgericht ?????????? ?????????? ??? ??? «????????»
?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??? ?????? ?????? ???
??????????, ??????, ?? ?????????? ?????? ?????? ?????, ?? ??? ?????? ?????????? ???
?? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ??????, ?????????? ??? ? ??
????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???.

15 ?? Bundesfinanzhof, ??? ???????, ?? ??????????, ??? ???????, ??? ??????? ??? 79,
????????? 1, ?????? 3, ??? 150, ?????????? 3, ??? AO ??? ?????? ?????????? ??????????
?? ??? ?? ?? ?? 18, ?????????? 9, ??? UStG ?????? ??? ?? ?????????? ??????,
????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??
????????? ?????????? ??????:

«1) ??? ?????? ? ??? “??????”, ? ?????? ?????????????? ??? ?????????? ???
????????? ??? ?????? ?????? [...], ??? ??? ?????? ?????? ?????????? ??? [??]
????? ??? ?????? 3, ?????? ??, ??? ?????? ??????, ??? ??? ?????? ?????? ??? ?????????? ???
????? ?? ?????????? ??????;

2) ?? ?????????? ?????????? ??? ?????? ??? ??????:

????? ? ??? “??????” ??? ?????? ??? ? ?????? ?????????? ??? ?????? ?????????? ??
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?, ??? ?????? ?????? ?????????? ???
?????????, ??? ??? ?????? ?????????? ??? ? ?????? ?????? ?????? ??? ?????????????? (?.. ???
????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???);»

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

16 ?? ?????? ??????????, ?? ?? ?????????? ??? ?? ?????? ?????? ?? ?????????? ???
??????, ????, ???' ??????, ?? ?????????????? ?? ? ??? «????????» ??? ??????????????
?? ?????????? ??? ?????? ?????????? ??? ??? ?????? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ??? ?????????? ???, ? ?????? ?????? ?? ?????????? ??? ?????????? ???,
????????????, ?? ? ??? ?????? ??? ?????? ??? ?????? ??? ? ?? ?????? ?????? ?????????? ???
????????????? ?? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ? ?? ?????? ?
????????? ??????????.

17 ??????, ????, ??????, ?? ???????, ?? ?????????? ??? ? ??? ?????? ??? ?????? ???
????????? ??? ? «??????» ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????? ??? ?????? ??? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???.

18 ??????, ??? ?????? ???????, ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
?? ?????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???.

????? ??????????? ??? ??????????? ???????, ? ?????? ??? ??????????? ?????? ??? ?????? ???
?????? ?????? ??? ?? ??????????? ??? ?????? ??? ??????? ??? ??????????? ???, ?????? ???
?????? ?? ???????????, ?????? ??? ??????? ??? ???????????, ??????????? ??? ???????????
????????, ? ?????? ??????? ?? ??????????? ??? ?????? ?? ??????????? ??? ??????????? ???
??? ?????? ??? ??????????? ? ?????? ?????? (??., ?????? ???, ??? ??????????? ??? 18??
?????????? 1984, 327/82, Ekro, ??????? 1984, ?. 107, ????? 11, ??? 19?? ??????????? 2000,
C-287/98, Linster, ??????? 2000, ?. I?6917, ????? 43, ??? ?? 16?? ??????? 2009, C-5/08,
Infopaq International, ?? ??????????? ?????? ??? ???????, ?????? 27).

19 ?? ?????????? ?????? ?????????????? ??????????? ??? ?????? ??? ?????? ??????,
????????????? ?????? ??? ?????? ??? ?????? ??? ??? ?????? ?????????????? ??? ?????? ??? ??
?????? ??????????? ?????? ???.

20 ???????????, ??? ?? ?????? ??? ?????? ??? ?????? ??????????? ??? ?????? ??? ?? ?????? ??????
?????????? ??? ? ?????? ??? ?????? ?? ??????????? ??? ?????? ??????????? ??? ?? ??? ??
?????????? ?? ?????? ??? ?? ??????????? ??? ?????? ?????? ?????? ??????????? ??? ??
????, ??????? ??? ??????????? ??? ?????? ?????? ?????? ?????? ??????????? ??? ?????? ??? ??
????, ?????????????? ??????????? ??? ?????? ?????? ?????? ?????? ??????????? ??? ??
?????????? ??? ?????? ?????? ?????? ?? ?? ?????? ?????? ??? ?????? ?????? ?????? ???????????????.

21 ?????? ??? ?????? ??????? ????, ???????, ?? ??????????? ??? ?????? ?????? ???????????
?? ??, ??? ??????? ??? ?? ?????? 17, ??????? 3, ??? ?????? ??????? 77/388/?? ??
??????????, ??? 17?? ?????? 1977, ??? ??????????? ??? ??????????? ??? ??????? ???,
??? ??????? ?? ??? ?????? ?????? ?????? – ??? ?????? ?????? ?????? ???????????????
?????: ??????????? ??????????? ??? (?? ???. ???. 09/001, ?. 49) (??., ?????? ???, ???
????????? ??? 13?? ??????? 2000, C-136/99, Monte Dei Paschi Di Siena, ??????? 2000, ?.
I?6109, ????? 20, ??? ?? 15?? ??????? 2007, C-35/05, Reemtsma Cigarettenfabriken, ???????
2007, ?. I?2425, ????? 26).

22 ??? ?????, ? ?? ??? ?????? ??????? ???????, ??? ?????????? A, ???
????????????? ??? ??????? ??????? ??????? ??? ??????? ??? ??, ?? ?????? ??????? ???
????????? ??? ?????? ??????? ??? ?????? ??????????? ??? ??????? ??????? ??? ?? ???
????????, ??? ?????? ??? ?????? ??? ?????? ??????????? ?? ??????? ?????? ??????? ???
????????????? ?? ??? ?????? ?????? ??????????? ??? ?????? ????. ??????, ? ?? ??? ?????? ??????
??? ??????????? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ??????????? ??? ??????????
???? ??????, ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ???.

23 ?? ?? ??????, ? ??? «????????» ??? ??????????? ??? ??????????? ???
?????????? ? ?? ?????? ??????? ??????? ??? ?? ??????????? ??? ???????, ? ?????? ???
?? ??? ??? ?????? ??????? ??? ?? ?????? ??????????? ?? ??? ?? ?????? ????. ???????,
?????????? ??? ??????????? ?? ??? ??????????? ??????????? ??? ??????????? ??? ?????? ???
?????????? ??????? ???.

24 ??????, ?????? ?? ?????????? ? ??? ?????? ??????? ??? ???????????, ??? ?? ??? ??
?? ?? ??????? ??????? ??? ??????? ??? ???????, ??????? ?? ??????????? ??? ??
????? ?? ?????? ??, ??? ?? ?????? ??? ?????? ??????????? ??? ?? ??????? ??? ??
?????????? ?? ?? ?????? ??? ?????? ??????????? ??? (??., ?????? ???, ??? ???????????
?? 17?? ??????? 1983, 292/82, Merck, ??????? 1983, ?. 3781, ????? 12, ??? 1?? ???????
2007, C-34/05, Schouten, ??????? 2007, ?. I?1687, ????? 25, ??? ?? 12?? ??????????? 2009,
C-466/07, Klarenberg, ?? ??????????? ??? ?????? ??? ???????, ?????? 37).

25 ??????????, ???????, ? ?????????? ??? ?? ?????? ??? ?????? ??? ??????????? A
?? ?????? ?????? ??? ??????? ??? ??????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ??? ??

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

26 ??????????, ??? ???? 3, ????????? ??, ??? ?????? ?????? ?????????? ?????????? ??? ?
????????????? ??? ???? ?????? ?? ?????????? ?????? ?????????? ?????????? ??? ???? ?????? ?? ??
????????? ??? ?????????????? A. ??? ?? ????? 6 ??? ?????? ?????? ?????????? ????????, ????, ???
?? ?????? ??? ?????? ?? ?????????? ??? ?????????? ?????? ?????????????? ????, ????, ???
????????????? ??? ?????????? ?? ?????? 3 ??? 4, ?????? ?????????? ?????? ??? ?????????? ??
?????? ??????????, ??? ??????? ??? ?????????? ?????????? ?????????? ??? ?????????? ?? ??????????
?? ?????? ??? ?????????? ??????????. ?? ?? ??????, ??? ?????? ??? ?????? ??? ?????? ???
«?????????» ??? ?????????????? ??? ?? ?????? ??????????, ??? ?? ?????? 6 ?????????? ???
?????? ??? ?????????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ???, ?????? ??? ?????????????? ??? ?????????? ???.

27 ?????, ??? ?????? ?????? ?????????? ?????????? ?????????? ?????????????? ??? ???? ???
????????????? ??? ?????????? ???? ?????? ??????, ??? ?????????? ??? ???? ?????? 19 ??? 22
??? ?????? ??????????. ?????????? ?, ?????? ??? ?????????? ???? ?????? ???,
????????????? ????, ??? ?????????? ??? A, ??? ?????????? ?????? ?????????? ??????????
????????? ??? ?, ?????? ?? ?????????? ?????? ?? ?????? ??? ?????? ?????????? ??? ???? ???? ????
????????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????????? ?? ??? ???? ???? ????
????? ?? ?????????? ?????? ?????????? ?????? ??? ?????? ?????? ?????????? ?????? ?' ????. ?
????? ?? ?????? ?????? ??? ?????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????
????????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ???, ??? ?????? ??????????
????????? ??? ?????? ??? ?????? ???, ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

28 ??????????, ?????? ?? ?????????? ??? ???? ?????? ?????? ??????, ??????????
????? ?? ?????? ?????? 86/560/??? ??? ??????????, ??? 17? ?????? 1986, ??? ??
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? – ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????????? ???
????? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? (?? L 326, ?, 40), ???
????????? ??? ?? ?????????? ?????? ?????????? ?????????? ??? ?????? ???, ??? ?????? ???, ??
????????? ???, ?? ?????????? ?? ?????? ?????? ? ?????? ??? ?????? ??? ?????????? ???
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29 ?????? ??? ?????? ??? ?????? ?????? ??????, ??? ?????????? ?????????? ??? ???? ??
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????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????, ??? ?????? ??? ??
????????? ???, ? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??????, ??? ??? ?????? ???
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30 ?????????? ??? ? ?????? ?????? ?????????? ??? ???? ???? ?????? ?????? ??? ?????? ???
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??? ??? ???? ?????, ?? ?????????? (???????) ??????????:

? ??? «??????» ??? ??????? ?????????? ??? ??? ????? ?????????????? ???, ?
?????? ?????????????? ??? ?????????? ??? ?????????????? ? ??? ?????? ??????
79/1072/??? ??? ??????????, ??? 6?? ?????????? 1979, ??? ?????????????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? –
?????? ?????????? ??? ????? ?????????????? ??? ?????? ?????? ?????????????? ??? ???
?? ?????? ??? ????? ?????????????? ??? ?????? ??? ??????, ??????? ??? ???
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??? ??? ? ?????? ?????????? ??? ?????? ?????????? ?? ?????????? ??? ??? ???
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(?????????)

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