

?????? C-305/03

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

«????????? ??????? — ??? — ??? 2, ?????? 1, 5, ?????????? 4,
????????? ??, 12, ?????????? 3, ??? 16, ?????????? 1 — ??? ??? ?????????? ??? ???? —
????????? ??? ?????? ?????? ??? ?????? ?????????? ?? ?? ?????????? ??? ?????????? ??????????
— ??? ?????? ??? ?????????? ??? ??????????»

????????? ??? ?????? ?????????? J. Kokott ??? 24?? ?????????? 2005

????????? ??? ?????????? (????? ????) ??? 9?? ?????????? 2006

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

????????????? ?????????? — ?????????? ??? ?????????? — ??? ?????? ?????? ?????????? — ???
????????? ??? ?????????????? ??? — ?????????? ??? ?????? ?????? ?? ?????????? ???
??? ??? ??? ?????????? ??? ?????? ?????? ?????????? ?? ?? ?????????? ??? ??????????
????????? ??? ??? ?????????? ?? ?? ?????????? ?????? ?????????? ??? ??????????

(?????? 77/388 ??? ??????????, ?????? 2, ?????? 1, 5 § 4, ??????? ??, 12 § 3 ??? 16 § 1)

????????? ??? ?????????? ??? ??????? ??? ?? ?????? 2, ?????? 1, 5, ?????????? 4,
????????? ??, 12, ?????????? 3, ??? 16, ?????????? 1, ??? ??? ?????? 77/388, ???
????????????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ?? ?? ?????? ?????? ??????
?????????, ??? ?????????? ?? ?? ?????? 99/49, ?? ?????? ?????? ?? ?? ?????? ??????????
????????? ?????????? ??? ??? ??? ?????? ?????????? ?????? ??? ?????????? ??? ??????????
??? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????
????????? ??????????, ?????????? ? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??
?? ?????????? ??? ?????????? ??????????.

??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ?? ?????????? ?? ??????????
????????? ?? ??? ?????????????? ??? ?????? 16, ?????????? 1, ??? ??? ?????? ??????, ?????? ??
????????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????????
????????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ??????????
????? ??? ?????????? ????. ?? ?????? ?????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? ??? ???
????? ?? ??????????, ? ?????? ?????????? ???' ?????? ??? ?????? 26? ??? ??? ???
????? ??? ?????????? ?? ??? ?????? ?????? ??????????, ? ?????? ?????????? ??? ?????? ???
12, ?????????? 3, ??????? ??, ??? ?????? ??????, ??? ?? ?????? ?????????? ???
????????? ??? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ??? ?????? ???
??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 11, B, ?????????? 6, ??? ??
????? ??????.

(???. ??????? 43, 51 ??? ??????.)

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

??? 9?? ?????????? 2006 (*)

«????????? ??????? ?????? – ??? ?????? ??? – ?????? 2, ?????? 1, 5, ?????????? 4, ??????? ??, 12, ?????????? 3, ??? 16, ?????????? 1 – ??? ?????? ??? ?????????? ??? ????? – ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? – ?????????? ??? ?????? ??? ??????»

???? ?????? C?305/03,

?? ?????????? ??? ?????? 226 ?? ??? ??????????, ? ?????? ?????? ??? 16 ??????? 2003,

????????? ??? ?????????? ??????????, ?????????????? ??? R. Lyal, ?? ??? ?????????? ??? ??????????,

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????????? ?????????? ??? ?????? ?????????? ??? ?????????? ??????????, ?????????????? ??? C. Jackson ??? R. Caudwell, ?????????????? ??? N. Paines, QC, ?? ??? ?????????? ??? ????????????,

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

????????? ??? A. Rosas, ?????? ???????, J.-P. Puissochet, S. von Bahr, U. Löhmus (???????) ??? A. Ó Caoimh, ????????,

????? ??????????: J. Kokott

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

????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ??? 16?? ?????????? 2004,

????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?? ?????????? ??? 24?? ?????????? 2005,

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1 ? ?????????? ??? ?????????? ?????????? ??? ?????? ?? ??? ?????????? ??? ??? ?? ?????????? ?? ?????????? ??? ??? ?? ??????????

? ?????????? ?????? ??? ??????????? ??? ?????? ??? ???? 2, ?????? 1, 5, ?????????? 4,
????? ??, 12, ??????? 3, ??? 16, ??????? 1, ??? ???? ?????? 77/388/?? ??
??????????, ??? 17?? ??? 1977, ??? ??????????? ??? ?????????? ??? ?????? ??
??? ??????? ?? ??? ?????? ?????? ?????? - ??? ?????? ?????? ??????????????
?????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?. 1), ??? ?????????????? ?? ??
????? 1999/49/?? ??? ??????????, ??? 25?? ??? 1999 (?? L 139, ?. 27) (?? ????: ???
?????), ??? ?????????? ?????????? ??? ??? ??? ?????????????? ??? (??
?????: ???) ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??????????
?????????? ??? ??? ?????? ?? ?????????? ?????????????? ??????????????, ??????????? ?
????????? ??? (?? ????: ??? ?????) ??? ?????? ?????????? ?? ?? ?????????? ???
????????? ??????.

2 ? ??? ?????? ??????? ??? ?????? ?????????? ??? ??? ?????? ??? ?????????? ??? ???????
?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ???????
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3 ?? ?????? 2 ??? ?????? ?????? ?????????? ?? ????:

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

1. ?? ?????????? ??? ?????? ?? ?????? ??????????, ??? ?????????????????? ??
????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ??
??? ?????? ??? ???,

2. ?? ?????????? ??????.»

4 ?? ?????? 5, ?????????? 4, ??????? ??, ??? ?? ??? ?????? ?????? ?????????? ??
????????? ??? ?????? ??? ?????? ??? ?????????? 1 ??? ?????? ?????? ?????? ?????????? ??????:

«? ?????????? ??? ?????? ?? ?????? ?????????????? ?????? ?????????? ?????? ??? ?????? ??
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5 ?? ?????? 11, B, ?????????? 1, 3 ?? 6, ??? ?????? ?????? ?????? ?? ????:

«1. ? ?????????? ??? ?????? ?????????? ??? ?? ??? ?????? ??? ?????????? ?? ?????????????? ??
????????? ?? ??? ?????? ?????????? ?????????? ?????? - ?????? ?????? [?????] ?????????? ??
????????? ?????? ?????????? ??? ?????? 7, ?????????? 1, ?????????? ??.

[...]

3. ??? ?????????? ??? ?????????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????????:

?) ?? ??????, ??????, ??????? ??? ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ??
?????????, ??? ??? ??? ?????????? ??? ??? ??????????, ?????????? ??? ?????????? ??
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?) ?? ?????????? ????, ??? ?? ??? ?????? ??????????, ??????????, ?????????? ???
?????????, ?? ?????? ?????????????? ??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???

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

?? “?????? ??? ????? ??????????” ??????? ???? ????? ?? ?????????????? ??? ?????????? ????
???? ??????? ?????????? ?????? ??? ?????? ?????????????? ?? ?????? ??? ?????? ?????? ??????
?????????. ??????? ?????? ??????????, ?? ?????? ??? ?????? ?????????? ?????????? ????
??? ?????? ?????????? ??? ?????? ?????? ??????????.

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

[...]

6. ??? ?????????? ??? ?? ?????????? 1 ??? 4, ?? ?????? ??? ?? ??????, ??? 1?
????????? 1993, ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?? ?????? 12,
????????? 3, ??????? ??, ????? ?????, ?????? ?? ?????????? ???, ??? ?????? ??? ??????????
[????? ??????], ??? ?????????? ??? ?????? 26?, [...] ?, ?????????? ??, ?? ??? ??, ? ??????????
???? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????????? 1
??? 4.

?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? [??] ??? ??
????????? ?? ??????, ??????????, ?????????? ??? 5 % ??? ?????? ??? ??????????????
????? ??? ?????????? 1 ??? 4.»

6 ?? ?????? 12, ?????????? 3, ??? ?? ?????? ?????? ??? ?? ????:

«?) ?? ?????????? ?????????? ??? [??] ??????? ??? ?? ?????? ??? ?? ?????? ??? ??
????????? ??? [??] ?? ?????? ??? ?? ?????? ??? ?????????? ??? ?? ?????? ??? ??
????? ??????????. ??? ??? 1? ?????????? 1999 ??? 31 ?????????? 2000, ?? ??????
????? ??? ?????? ?? ?????? ?????? ??? 15 %.

[...]

?? ?????? ??? ?????? [?????] ?? ?????????? ??? ?? ?????? ?????????? ?????????? ??
????????? ??? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? ??
????? ?????? ??? 5 % ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??.

[...]

?) ?? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??? ? ?????????? ?????????? ??
????? ??? ?????? ?????????? ??? ?????????? ?? ?????????? ??? ?????? ?? ??? ?????????? ??
????????? ??, ?????? ?????, ?????????? ??? ?????? ?????? [????? ??????] ???
????????? ??? ?????? 26?, [...] ?, ?????????? ??, ?? ??? ??.

[...]»

7 ?? ?????? 14, ?????????? 1, ??? ?????? ??? ?????? ?????? ??? ?? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ???, ?????? ???.

«?) ??? ??????? ?????????? ?????? ??? ??????? ?????? ??? ??? ?????? ? ???
????????????? ??? ??? ?????? ??? ???, ?????? ?? ? ???? 11, [...] ?, ??????????
3, ?????? ??..»

8 ?? ????? 16 ??? ????? ??????, ??? ?????????????? ?????? ??? ?????????? ???
????? 28? ??? ?????? ??????, ?????????? ?????????? ?????????? ?????? ?? ? ????
????? ??? ?????????? ??? ?????? 1 ?? ???:

«1. ?? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ???
????????, ?? ??? ?????????? ??? ?????????? ??? ?????? 29 ??????????????, ?? ??????????
????? ??? ?? ?????????? ??? ?????????? ?????? /??? ?????????? ??? ??????, ??? ???
??? ??? ?? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????? /??? ?????????? ??? ??? ??
??? ??? [??] ??? ?????????? ??? ??? ?????? ??? ?? ?????????? ? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ? ?????????????? ??? ?????? ??? ?????? ??? ??
????????? ??? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??
????????? ??? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???.

[...]

E. ?? ??????????:

- ??? ?????? ?????????????? ??? ?????? 7, ?????????? 1, ?????????? ??, ?? ?????????? ???
????????? ?????????? ?????????? ?? ?????? ?????????? ??? ?????????????? ?????? ?
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[...]

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???? ?????????? ??? ?? ?????? 21, ?????????? 1, ?????????? ??, ?????? ??????, ?????????? ???
???, ??? ?????????? ??????? ?? ?? ?????? ??????, ?????? ?? ?????????? ?? ?????
????????????? ??? ?????? ??? ?????? ??? ?? ?????????? ? ??? ?????????????? ???
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????????? ?????????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? 7, ?????????? 3, ??
????? ?????? ?????????? ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ??? ?????? ?????????? ??? ??????.

[...]»

9 ? ?????? 94/5/? ???? ??????????, ??? 14? ?????????? 1994, ??? ???? ?????????? ???
????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ??????
77/388/? (? L 60, ?. 16), ??? ?????? ?? ?????? ??? ?????? ?? ?????????? ??? ?????? ??????
????????? ??? ?????? ??? 1? ?????????? 1995, ?????????? ??? ?????? ??? ?????? ?? ??????
26?. ? ?????? ??? ?????? «????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???

«A. ??????

??? ?????? ??? ?????? ??? ??????, ??? ???? ?????? ??? ?????? ??? ?????? ???
?????????, ?????????? ??:

[...]

?) "????????????? ??? ???? ??????????" [...] ? ??????????? ??? ???? ???? ?????, ???
?????? ??? ?????????? ??? ?????????????? ??? ?????????? ????? ???? ???? ???? ???? ????
????????????? ??? ?????, ?? ?????? ?? ?????????? ???, ?????????????? ??? ??????????????
?/??? ??? ??????????????, ?????????? ? ?????????????? ???, ?????????????? ??? ??????????
????????? ??? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ???
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??) "????????????? ??????????", ? ?????????? ??? ???? ???? ?????, ??? ?????? ???
????????????? ??? ??????????????, ?????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??
????? ??? ??????? ??? ??? ??????????,

?) "????????? ?????????? ??????????", ?? ?????? ??? ?????????? ??? ?????????? ???
?? ?????????? ??????????, ?????? ?????? ?????????? ??? ??? ?????? ???, ??? ??????
????????? ??? ???:

- ? ?????????? ??? ?????????? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ???????, ??? ??? ?????????? ??? ????????,

- ? ?????????? ??? ?????????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ???????, ??? ??? ?????????? ??? ?????? ?????? ?????????? ?? ??????????.

[...]

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

1. ??? ?????????? ??? ??? ??? ?, ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????:

[...]

2. ? ?????????? ??? ??? ?????????? ????, ??? ?????????? ??? ?????? ?????????? 1, ????
?? ?????????? ??? ?? ?? ????, ??? ??? ?????????? 4, ? ?????????? ??? ??????????
????????? ??? ???????, ????:

- ?? ?????? ??? ??? ?????? ? ?? ?????????? ? ?????????? ??? ?????????? ??? ?????????? ???
?????? ???, ??? ?????????? ??? ?????? ??? ?????????? 3,

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- ?? ???? ??? ?????? ??? ?????? ? ?? ?????????? ??? ?????????? ??? ?????????? ???
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3. ?? ?????? ??? ?????? ??? ?????? ? ?? ?????????? ? ?????????? ??? ?????????? ???
?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????:

- ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????????

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- ??? ?????? ??? ??????????? ??? ?????????? ? ?? ?????????? ? ???????????? ???
?????????? ??? ??? ??????, ??? ?????? ??? ?????????? ?????????? ??? ?????.

[...]

7. ? ?????????? ?????? ??? ??????????? ??? ?????? ??? ?????????? ?????????? ??????????
??? ?????????????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

[...]»

10 ?? ????? 28, ?????????? 1?, ??? ????? ???????, ??? ?????????????? ??????? ???
?????? ??? ??????? 94/5, ??????????? ??? ?????? ??? 30 ??????? 1999 ?? ??????
????????? ??????? ?? ???????????, ??? ?????????? ?????? ??????, ?????????? ??????????
????????? ?????? ?????????? 2,5 %. ??? ?????? ?????????? ?????? ?? ?? ?????? ??????
???? ?????????? ?? ?????????? ?????? ?????????? ?????? ??? ?????????? ?????????? ?,
????? ??? ?????????? ??? ?????????? ??? ?????? 11, B, ?????????? 6, ??????????
????????? ?????? ?????????? 5 %.

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

11 ?? ????? 29 ??? ?????????? (??) 2913/92 ??? ??????????, ??? 12? ??????? 1992,
???? ?????????? ?????????? ?????????? ?????? (?? L 302, ?. 1, ??? ????: ??????????
?????), ?????????? ?? ???:

«1. ? ?????????? ??? ?????? ??? ?????????? ?????????? ?????? ? ?????????? ???,
????? ? ?????? ?????? ? ?????? ??? ?????? ??? ?? ?????????? ???, ??? ?????? ???
????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ???
????????? ??? ?????????? ?????? ??? ?????? 32 ??? 33 [...].

[...]

3. ?) ? ?????????? ?????????? ? ?????????? ?????? ?????? ? ?????????? ?????? ???
????????? ?? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??
????????? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ? ?????????? ???
????? ?? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ??? ?????? ??? ??????
? ??? ??? ?????? ?? ??? ?????? ??? ?? [?????????] ?????????? ??? ?????? [...].»

12 ?? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??????
????????? (??) 2454/93 ??? ??????????, ??? 2? ?????? 1993, ??? ??? ??????????
????????? ?????????? ??? ?????? 2913/92 (?? L 253, ?. 1), ???
????????????? ?? ??? ?????? (??) 993/2001 ??? ??????????, ??? 4? ????? 2001 (?? L
141, ?. 1). ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ????:

«????? 576

[...]

3. ?????? ?????? ??? ?????????? ?????? ?????????? ?????? ????:

?) ??? ?????? [...], ??? ?????????? ??? ?????? | ??? ?????? [77/388],
????????? ??? ?? ?????? ??? ??????, ??????????, ?? ??????.

?) ?????????? ??? ??? ??? ??? ?????? ?????????? ?????? ?????????? ??? ?????? ?? ????

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

[...]

????? 582

1. ???? ????????????, ?? ?????? ?????? ??????? ??? ??????? ??????? ?? ???? 576,
????????????? ??? ?????? ?? ??????? ????????????, ?? ?????? ??? ??????????? ??????
?????????? ?? ??? ?? ??????? ??????????? ??? ??????????? ?? ??? ?? ??? ??
?????????? ??? ?? ??????? ??? ??????? ??? ??????????? ??? ?????? ?? ??????? ??
???????????.

[...]»

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

13 ??? ?? ?????????? ?????????? ??? ?? ?????? 12 ??? ?????????????? ?????????? ??? 10??
????? 1995 ??? ??? ????? ?????????????? ??? (?????? ??????????) [Value Added Tax
(Special Provisions) Order 1995 – SI 1995/1268], ? ?????? ?????? ?? ?????? ??? 1? ??????
1995 ??? ?????????? ??? ?????? 94/5 ??? ?????????? ??? ?????????? ??????????, ?????????? ???
???? ?????????? ??? ?????? ?????? ??? ?????????????? ?? ?????????? ?????????? ??????????
?????????? ?? ??????? ??? ?????????? ?????????? ??????????.

14 ?? ?????? 3 ??? ?????????? ?????????? ??? ?? ??? ?? ?????????? ??????????????
??? ??????????, ??? 30?? ?????? 1995 [Value Added Tax (Treatment of Transactions) Order
1995 – (SI 1995/958)], ?????? ??? ? ?????????? ??? ?????????? ?????? ?????? ???
????????? ?????????? ?? ?????? ?? ?????????? ???, ? ?????? ?????????????? ?????? ???
???? ?????? ?????? ??? ?? ?????????? ??? ?????????? ??????????????, ??? ??? ?????? ???
???? ??????????, ?????? ?? ??? ?????????? ??? ?????????? ??????????, ?????? ??? ?????? ???
????? ??????????, ??? ?????? ?? ??? ?????????? ??? ?????????? ??????, ??????????
?????, ??? ?????????? ??? ?? ?????????? ?????? ??? ?????? ?????? ??????????.

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

15 ??? ?????? ?????????? ?? ??? ?????? ?????? ?? ?????? ?????????? ?? ?????????? ?? ??????????
????????? ?????? ?? ?????? ?????????? ?????????? ??????????, ? ?????? ??????????
????? ??? ??? ?????????? ???????. ?? ??? ??? ??????, ??? ?? ??????????, ??????????
????????? ??? ?????????? ??????????, ? ??? ?????????????? ?? ??? ?? ?????? ?? ?????? ???
????????? ??? ?? ?????????? ??? ??? ?????? ?????????? ?????????????? ?? ?????????? ???
????????? ??? ???????????. ?? ??? ??? ?????? ?????????? ??? ?????????? ???' ?????????? ???
????? 11, B, ?????????? 6, ??? ?????? ??????, ??? ? ?????????? ?????????? ??????????
????????? ?? ?????????? ?????? ??? 5 % ??? ?????????? ?????? ?????? ?????? ??? ??????.

16 ??? 17 ?????? 1997 ? ???????, ?????? ?????????? ??? ?? ?????? ??????????,
????? ??????? ??? ?????????? ??? ?????? ??? ?? ?????? 28, ?????????? 1?, ??? 28?, E,
????? 1, ??? ?????? ??????, ??? ?????????? ?? ??? ?????? ?????????? ??? ?????????? ???
????????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????????? ?????? ?????? ??
????????? ?????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??
????????? ?????????? ??? ?????????? ?? ?????? 226 ??.

17 ? ???????, ??? ?? ?????????? ?????? ??? ?? ?????? ???, ?????????? ??? ???????
????????? ??? 10 ?????????? 1998 ?????????????? ??????? ???????, ?? ?? ???
????????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??
??? ?? ?????? 28, ?????????? 1?, ??? 28?, E, ?????? 1, ??? ?????? ??????, ??? ??? ?? ??

???? 2, ?????? 1, 5, ?????????? 4, ??????? ??, 12, ?????????? 3, ??? 26? ??? ????? ???? ?????.

18 ? ????????, ?????????? ??? ??? ?????? ?????????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? 15? ??? 1997 ??? 12? ?????? 1998, ?????????? ??? ??
???? ?????? ??? 3 ?????? 2000 ?????????? ???, ?? ??? ?????? ?? ?????? ??
????????? ?? ?????? ??? ?????? ??? ?? ?????????? ?? ??? ?????????? ??? ?????? ???
?? ?????? ??? ??? ?????????? ???.

19 ?? ?????? ??? ?????? ?????????? ?????????? ?? ?????? ??? 16? ?????????? 2000, ??
?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ?????????? ?? ??? ?????????? ???, ?????????? ?? ?????? ??? ?????? ???
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20 ? ?????????? ??? ?????????? ?????????? ??? ?????????? ?? ?? ?????? ?????????? ???
???? ??? ??' ?????????? ??? ?????? ??? ? ?????? ?????? ?? ?? ?????? ??? ??????????
?? ??????, ?? ?????? ??? ?????? ?????? ??? ?? ?????????? ??? ?? ??? ?????? ???
?????????, ?????? ? ?????? ??? ?????????? ??? ?????????? ???.

21 ??? ??? ?????????? ???, ? ?????? ?????????? ?? ?????? ??? ?????????? ?????????? ??
????????????? ??? ?? ?????? ??? ?????????? ?? ?????? ???, ??? ?????????? ???
????????? ??? ?? ?????? ??? ?????? ?????? ?? ?? ?????? ??? ?????????? ??? ??????????,
?? ?????????? ??? ?????? ?????? ?? ?? ?????? ??? ?????????? ??? ?? ??? ??????????
???? ?? ?????? 2 ?? ?????? ?????? ?? ?? ?????????? ?? ?????? ?????????? ???
????????? ??? ??????. ????????, ?? ?? ?????? ?????? ?, ?????????? ?????? ??? ??
????????? ?????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????????? ??? ??
??? ??????, ??? ?? ?????? ??? ?????????? ??? ?? ??? ?? ?????? ???.

22 ?? ?????????? ??? ?????????? ??? ?? ?????? ???' ?????? ??? ?????? 226 ??
????????? ??? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? (??.
????????? ??? 10 ????? 2001, C?152/98, ?????? ??? ?????? ???, ?????? 2001, ?.
I?3463, ??? 23, ??? 15? ?????? 2002, C?439/99, ?????? ??? ?????? ???, ??????
2002, ?. I?305, ??? 11, ??? 16? ?????? 2005, C?456/03, ?????? ??? ?????? ???,
??? ??? ?????? ?????? ??? ?? ?????? ???, ??? 35). ??????, ? ?????? ?????? ??? ??
????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? (??.,
????? ???, ?????? ??? 1? ?????? 1993, C?234/91, ?????? ??? ?????? ???,
????? 1993, ?. I?6273, ??? 16, ??? 18? ?????? 1998, C?35/96, ?????? ???
??????, ?????? 1998, ?. I?3851, ??? 28). ?? ??? ?????? ??? ?????? ?????????? ?? ??
????????? ???, ??? ?????? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ???
????????? (??. ?????????? ??? 15? ?????? 2002, ?????? ???
??????, ??? 11).

23 ??????????, ? ?????? ??? ?????? ?? ?????? ?????? ??? ?????? ?? ?????????? ?? ?????????????? ??
???? ?????????? ?????? ??????? ?????? ??? ?????????????? ??? ?????????????? ?????? ?????????????? ??
??? ?????????? ??? ??????????, ???? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??
?????????????, ???' ?????????? ??? ?????????? ??? ?????????? (????????? ??? 11?? ?????? 2002,
C-139/00, ?????????? ??? ??????????, ?????????? 2002, ?. I-6407, ?????? 19, ??? ??? 1??
????????? 2005, C?203/03, ?????????? ??? ?????????, ?????????? 2005, ?. I?935, ?????? 29).

24 ?? ?????????? ? ?????????? ?????????????? ??????????????, ???? ???? ?? ?????????? ????
?? ?? ?????? ??? ?????????? ??? ?? ??? ?? ?????????? ??? ?? ?????? ???, ??? ??
????????? ?????????? ?????????? ?????????? ?????????? ??? ?? ?????? ?????????? ??? ?????????? ??
??? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?? ?????? ?????? . ??
????????? ?? ?????????? ??? ?????????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ?????? ???
????????? ?? ?????????? ??? ?? ??? ?? ?????? ?????? ??? ?? ?????????? ??? ?? ?????? ?????? ??
????????? ??????????. ? ?????? ??? ?????????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????? ??
????????? ??? ?????????? ?????????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????? ??? ??
????????? ???.

25 ??? ??????, ?????? ?? ?????????? ? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?
????????? ?????????? ??? ??????.

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26 ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ? ?????????? ???
????????????? ??? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? ???
????? ?????????? ?? ?? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?? ?????????????? ??
????? ?????????????? ??? ?????????? ??? ?????? ?????? ?? ??? ?????????????? ??? ?????? ??? ??????
16, ?????????? 1, ??? ?????? ??????. ? ?????????? ??? ?????????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? 2, ?????? 1, 5, ?????????? 4, ?????????? ?, ??? 12, ?????????? 3.
????????? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ??? ?????? ?????????? ??? ??????????
?????.

27 ? ?????????? ?????????? ??? ???? ??? ?????? ?????????? ?????????? ??? ?????????????? ??
?????: ??????, ??? ?????????? ?????? ???, ???????, ??? ?????? ??? ?????????? ??? ??????.
?? ???? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

28 ? ?????????? ?????????? ?? ?????? ?????????? ??? ?? ???? ??? ?????????? ?? ?????????? ??
????????????? ????, ?????? ??? ?????? ?? ??????????, ??? ??? ?? ??? ?? ??? ?? ?????????? ??
????? ??? ?????????? ??? ?????? ??? ?????? ?????????, ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?? ?????? 2, ?????? 1, 5, ?????????? 4, ?????????? ?, ??? 12,
????????? 3, ??? ?????? ??????.

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

30 ?? ???? 2 ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??
????? ???, ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???

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

31 ??? ?? ??? 5, ?????????? 4, ??????? ??, ??? ?? ??? ????? ?????? ?????????? ??? ?
????????? ??? ?????????? ?????????? ?????????? ?? ?????????? ??????, ??? ?????????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ?? ??? ??????
??? ??????.

32 ?? ??? 12, ?????????? 3, ??? ??? ?????? ?????? ?????????? ??? ?????? ?????? ??????????
??? ???, ? ?????? ?????????? ?? ??? ?????????????? ?????? ??? ??? ?????? ??? ??????
????????? ??????????.

33 ??? ??? ??? ?????? ?? ??????????, ??? ??? ?????? ??? ?????????????? ???
????? ?????????? ??? ??? ?????????? ??? ??? ?????? ??? ?????????????? ??? ??????????
????? ??? ?????????? ??? ? ?????????? ?????? ??? ?????? ?????????? ??? ??????????
????? ??? ?????????? ??? ? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??????, ???
????? ??? ??? ?????????? ??? ?????, ??? ??? ?????? ?????? ?????????? ??? ?????????? ???
??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ???,
????????? ??? ??? ?????? ??????????, ??? ?? ?? ? ?????? ?????????????? ?? ??????????
? ?? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ? ??? ?????? (??, ??????
?????, ?????? ??? 5?? ????? 1982, 15/81, Schul, ?????? , ?. 1409, ????? 14).

34 ??? ??? ?????? ??????, ?? ??? ?????? ?????? ??? ?????????? ??? ?? ?????????? ??
????????? ??????, ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????????, ??? ?? ??????????
????????? ??????, ?? ?????? ?????? ??? ?????? ?????????? ??????????, ?????? ?
????????? ?????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????. ??? ?? ?????? ??????????
?? ?????????? ??? ??????????, ? ?????? ?????? ?????????????? ??? ?????? ?????? ??? ??????
??? ?????? ?? ?????? ?????????? ??? ?? ?????????? ???.

35 ? ??? ?????? ?????? ?????????? ?????????? ?????? ?????? ??? ?? ??????????
??? ?????? ??? ??? ?????? ?????? ??? ?????? ??? ??????????. ??? ?????? ??? ??????????, ?
????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? 2, ?????? 2, ??? ?????? ??????, ?? ?????? 12,
????????? 3, ?????????? ?, ??? ?? ?????? 11, B, ?????????? 6, ??? ?????? ??????, ?? ??????
????????? ?????? ?????? ??? ?????? ??????????????, ?????????? ?????? ?????????? ??? ????
??? ?????????? ??? ?????? ??? ?????????? ??????. ??? ?????? ??? ?????????? ??
?????????, ?? ?????????? ??? ?????????? ??? ?????? 26?, ?, ??? ?????? ?????????? ????
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?? ??
????????? ??? ??? ??????, ??? ?? ?????????? ??? ?????? ?????????????? ?????????? ??? ????
????? ??? ?????? 5, ?????????? 4, ?????????? ?, ??? ?????? ??????. ??? ? ??????????
????????? ?????? ?? ?????????? ??? ??? ?????? ??? ?????????? ?? ?????????? ?? ??????
????????? ?? ??? ??? ?????? ?????? ?????????? ??? ?????????? ?? ?????? 12, ??????????
3, ?????? ??, ??? ?????? ?????? ??????.

36 ? ?????????? ?????????? ??? ?? ?????? 16, ?????????? 1, ??? ?????? ?????????? ??????????
??? ??? ?? ?????? ??? ?????????????? ?????? ?? ?????????? ?????? ??? ??
????????? ??? ?????????? ?????? ??????, ?????? ??? ?????? ??????????, ??
????????? ??? ?? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????? ??? ?? ??????????
?? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?? ??????????
????? ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?? ??????????
?? ??????, ?????? ?? ??? ?????? 26?, ?, ??? ??????, ?? ?????????? ?? ?????? ??? ??????????
????????? ???.

37 ? ?????????? ??????????? ?????????? ??? ? ??????? ?????? ?????? ?????????? ?????? ???
????????? ??????? ??? ?????? 29 ??? 144 ??? ?????????? ??????, ??? ??????? ???
????????? ??? ?????????? ?????, ? ??? ?????? 11, B, ?????????? 1, ??? ???
??????.

38 ? ?????????? ??? ??????? ?????????? ?????????? ??? ?????????????????? ????. ????
??? ?????????? ????, ? ?????????? ?????? ??? ?????? ?????? ?????????? ?????????? ?? ?? ???
16 ??? ?????? ???????, ???? ??? ???? ?????? ??? ?????? ??? ?? ?????? 11, B, ??? ?????? ???
?????? ?????????? ???? ?? ?????? ??? ?????? ??? ?????? ?????? ?????????????? ??? ?? ???
??????, ???? ?????????? ?? ??? ?????? ??? ?????????? ?????? ?????????????? ??? ?? ???
???????. ?? ?????? ?????? ??????????, ?? ?? ?????????? ??? ?????????? ?????? ?????? ???
????????? ??? ?? ??? ?? ?????????? ?????????? ??? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ???.

39 ??? ?????????? ??? ?? ??? 16, ?????????? 1, ??? ?????? ???????, ?? ????
?????? ?? ??????? ??? ?????? ?????????? ?? ??? ?, ?????????? ??? ?? ??? ??? ?? ???
?????? ?? ?????????? ??? ?? ??? ?????? ?????? ?????? ?????????? ?? ??? ?? ??? ?? ??? ?? ???
?? ??????? ?? ??? ?????????? ??????????, ??? ?? ??? ?? ??? ?? ?????? ?????? ??? ?? ???
?? ?????? ?????? ?? ?????????? ??? ?? ??? ?? ??? ?? ??? ?? ?????? ?????? ??? ?? ??? ?? ???
?? ?????? ?????? ??? ?????????? ??? ?? ??? ?? ??? ?? ??? ?? ?????? ?????? ??? ?? ??? ?? ???
?????? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?? ??? ?? ?????? ?????? ??? ?? ??? ?? ???.

40 ? ??????? ????, ?????????? ??? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ???????????
??? ??? ??? ?????????? ??????? ??? ?????????????? ??? ?????????? ??? ?? ??? ??? ?? ???
?????? ??? ??? ??? ?????? ??? ?? ??? ?? ?????? ??? ?? ??? ?? ??? ?? ??? ?????????? ???
????????? ? ??? ??? ??? ??????, ???? ?????????? ?????? ?????? ?????????? ?????? ??? ?? ??? ?? ???
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?? ??? ?????? ?????? ??? ?? ???.

41 ??????? ?? ??????? ?????? ??? ?????????? ?????????? ?????? ?????? ??? ?? ???,
?????? ?? ??????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?? ?????????? ??? ?? ???
????????? ??????????, ???' ??????? ??? ?????? 7, ?????????? 3, ??? ?????? ???????,
?????? ?? ??????? ?????? ??? ?? ?????? ??? ?????? ?????????? ??? ?? ??? ?????????? ???,
????????? ??? ??? ?????? ?????? ??? ?????? 16, ?????????? 1, ??? ???????
?????? ?? ??? ??? ?????? ??? ?????????????? ??? ?? ??? ?????? ?????????? ?????? ??? ?? ???
????????? ??? ??? ?????? ??? ?????????? ??? ?? ??? ?????? ?????????? ?????? ??? ?? ??? ?? ???.

42 ???????, ??? ?????????? ??? ??? ??? ?????? ?????? ?????????? ?? ?????????? ?????? ???
??? ?? ??????? ??? ?????????? ??? ?????????? ???, ??????? ??? ?????? ??????, ?????????? ???
????????? ????, ??? ?????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ???
????????? ??? ?? ?????? ?????? ?????????? ??? ?? ??? ?????? ?????????? ??? ?? ??? ?? ???.

43 ??? ???????, ??? ?? ??????? ?????????? ??? ?????? ??? ?????????? ??? ?? ??? ?? ???
?? ?????????? ??????? ?? ??? ?????????? ??? ?????? 16, ?????????? 1, ??? ???
??????, ?????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?? ??? ?? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ??? ?? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???' ?????? ??? ?????? 26? ??? ???
?????? ??? ?????????? ?? ??? ?????? ?????? ?????????, ? ?????? ?????????? ??? ?? ??? ?? ???
12, ?????????? 3, ??????? ??, ??? ?????? ?????, ??? ?? ?????? ?????????? ??? ?? ???
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??? ?? ??? ?????? ???.

? ?????????????? ?? ??? ?????????? ???? ?????? ?????????????? ?????????????? ???? ?????????????? ????
??????? ? ?????????? ??????? ??? ?????? 11, B, ?????????? 6, ??? ? ???? ?????.

44 ? ?????????? ???? ?????? ??????? ?? ??? ?????? ???? ?????? 16, ?????????? 1, ??? ????
???????, ? ?????? ??????????, ?????? ????, ??? ?????????? ??? ?????????? ??? ??????????
????????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

45 ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 43 ??? ?????????? ?????????? ???
????????????? ??? ?????? ??? ?????????? ??? ? ??? ?????? ??? ?????????? ??? ?????????? ???
????????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????, ??? ?????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 11, B, ??????????
1 ??? 3, ?????????? ?, ??? ?????? ?????? ??? ??? ?????? 29 ??? ?????????? ??? ??????, ???
??? ?????? ??????.

46 ?????? ?????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ????
16, ?????????? 1, ??? ??????, ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???, ??? ? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???, ?? ??????
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ???
????????????? ??????. ?????? ?? ??? ? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???.

47 ??? ??? ?????? ??? ???????, ??? ? ???? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ?? ??? 16, ?????????? 1, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ???????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ??? ?????? ??? ??????.

48 ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????? 16, ?????????? 1, ?????????? ??????, ??? ?????? ?????? ?????? ?????????? ??? ?
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ? ??????????
????? ??? ?????? ?????? ??????, ??? ?????????? ??? ?????? ??? ?????? 21, ?????????? 1, ????
??, ??? ?????? ??????, ??? ?????? ???, o ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? 16, ?????????? 1, ??? ?????? ??????, ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?? ??? ??????. ?????????? ???, ? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ???.

49 ??? ??? ?????? ????, ??? ? ???? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????? ?????? ??????, ??? ? ???? ?? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ?????? ???, ??? ? ???? ?? ?????? ??? ?????? ??? ?????? ?????? ???
??? ?????? ??? ?????? ??? ? ?????? ?????? ??? ??????, ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 16, ?????????? 1, ??? ?????? ???
????? ???.

50 ??? ?????? ??? ? ??? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ????
????????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ? ?????? ??? ?????? ???

? ?????????? ? ?????????? ??? ?????? 2, ?????? 1, 5, ?????????? 4, ???????? ??, ??? 12,
????????? 3, ??? ??? ????? ?????.

51 ??????? ??? ???????, ??????????? ? ?????????? ??? ?? ??????? ???????,
?????????? ?????? ??????? ?????????? ??? ??? ??? ?????????? ??? ?????????? ???
????????? ?????? ?????? ?????????? ?????? ??? ?????? ?? ?????????? ???
????? ??? ?????? ?????? ?? ?? ?????? ??? ?????????? ??????????, ?????? ???
????????? ??? ?????? ??? ?? ?????? 2, ?????? 1, 5, ?????????? 4, ??????? ??, 12,
????????? 3, ??? 16, ?????????? 1, ??? ??? ????? ?????.

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

52 ??? ?? ??? 69, ?????????? 2, ??? ?????????? ???????????, ? ?????????? ???????
????????????? ??? ?????????? ???, ?????? ?????? ?????? ?????? ??? ??????????
?????????. ?????????? ??? ?? ?????? ?????????? ???????, ?????? ?? ?????????? ???
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??? ??? ?????? ??????, ?? ?????????? (????? ????) ??????????:

1) ?? ??????? ??????? ??? ?????? ?????????? ??? ?? ?????? ??????? ??????????,
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?????????, ?????? ??? ?????????? ??? ?????????? ??? ?? ?????? 2, ?????? 1, 5,
????????? 4, ??????? ??, 12, ?????????? 3, ??? 16, ?????????? 1, ??? ???
?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ?????????????? ???
????????? ??? ?????? ?????? ??? ?????????? ?? ?? ?????? ?????? ?????? ??????????
????? ?????? ?????? ?????????????? ?????: ?????????? ?????????? ???, ???
????????????? ?? ?? ?????? 1999/49/?? ??? ??????????, ??? 25?? ????? 1999.

2) ?????????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?? ??????
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(?????????)

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