

?????? C-128/05

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

????

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

«????????? ??????? ?????—???? ?????? ??—????????????? ??????? ??????????
????????? ?????????????? ?? ??? ????? ?????? ?????—????????? ?????? ?????????? ?????? ??????
????????????? ? ??? ?? 22 000 ???—????????????? ?????? ?????????? ??? ??????????
??? ???»

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

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

(?????? 77/388 ??? ??????????, ??? 18 §§ 1, ??????? ??, ??? 2, 22 §§ 3 ??? 5, ??? 24 § 1)

????????? ??? ?????????? ??? ??????? ?? 18, ?????????? 1, ?????????? ??, ???
2, ??? 22, ?????????? 3 ??? 5, ??? ?????? ?????? 77/388, ??? ?????????????? ???
????????? ??? ?????? ???, ??? ?????? ?? ??? ?????? ?????? ?????? ??????, ?? ??????
????? ?? ?????? ?????????? ?? ?????????????? ?? ?????????????? ??? ?? ?????? ??????
????? ?????????????? ??? ?????????? ?????? ?? ?????????? ?????????? ?????? ??? ?? ??
??? ?????????? ?? ?????? ???, ?? ? ?????????????? ??? ?? ?????????? ?????? ??????
????????? ??? ?????? ?????????????? ??????, ?????????? ???, ??? ?????????? ???,
?? ??? ??? ?????????? ??? ?????? ??? ?? ??? ?????? ??? ?????? ?????? ???, ???
????????? ??? ?????????? ??? ?????????????? ?????????????? ?????????? ??? ??? ?????????? ???
?? ??? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???.
?????????.

??????, ??? ?? ?????????? ?????????? ??? ?????????? ??? ?????????? ?? ?????? ????
????????? ??? ?????? 24, ?????????? 1, ??? ?????? ??????, ??? ?????? ??? ?? ??????
«????????????? ?????????? ??? ?????????? ??? ?????????? ??? ??????», ??? ?????????? ???
????? ?????????????? ??? ??? ?????????? ?? ?????????? ??? ?? ?????????? ??? ??? ???.

(?. ??????? 27, 29 ??? ??????).

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

?? 28?? ?????????? 2006(*)

«????????? ??????? ?????? – ??? ?????? ??? – ?????????????? ?????? ?????????? ?????????? ??????????
????????????? ?? ??? ?????? ?????? ??? – ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ? ??? ? 22 000 ??? – ?????????????? ?????? ?????? ?????? ??? ?????? ???
???»

???? ??????? C-128/05,

?? ??????????? ?? ?????? ?? ????? 226 ?? ??? ???????????, ?????????? ?? 18 ??????
2005,

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

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

????

????????????? ??? ????????, ?????????????????? ??????? ??? ?? H. Dossi, ??????? ?? ???
??? M. Fruhmann, ?? ??? ?????????? ??? ??????????????,

?????

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

?????????? ??? ??? A. Rosas, ??????? ????????, J.-P. Puissochet, A. Borg Barthet (????????), U. Löhmus ??? A. Ó Caoimh, ????????,

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

?????????: R. Grass

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

???? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? 27?? ?????? 2006.

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

??????

1 ?? ?? ?????????? ???, ? ??????? ?? ???? ?????????? ??????????? ?????? ?? ?? ??
?????????? ?? ??????????? ?? ? ?????????? ?? ???? ?????????? ?? ???????????, ?????????????? ?? ??
????????????? ?? ?????? ?? ?? ?????? ??????? ??????? ??, ?? ?????? ?????????? ?????????? ?? ??
????????? ?? ?????? ?? ?? ?????? ??????? ??????? ??, ?? ??? ?????????? ?????????? ?????????? ?? ??
?? ??????????? ?? ??????? ?? ?????? ?? ?????? ?????? ?????????????? ?? (???, ????: ???), ?? ?
????????????????? ?? ?????? ??????? ?????? ?????? ?????? ?????????? ?????? ?? ?????? ?????????????? ??
22 000 ????, ?????????? ???, ???? ?????????? ???, ?? ?????? ?????? ?????????? ?? ?????? ?????? ???
?? ?? ?? ?? ?? ?? ?????? ?? ?? ?????????? ?? ?????? ?????????? ?? ?????? ?????? ?? ?? ?????????? ??
????????? ?? ?? ?? ?????????? ?? ?? ?????? ?????????? ?? ?? ?????? ?????? ?? ?? ?????????? ?? ??
?? ?????? ?? ?????? ?????? ??, ?? ?????? ?????????? ?? ?? ?????? ?????? ?? ?? ?????????? ?? ??
????? 2, 6, 9, ?????????? 2, ??????? ??, 17, 18 ?? 22, ?????????? 3 ?? 5, ??? ??????
?????? 77/388/??? ?? ???????????, ??? 17?? ????? 1977, ??? ?????????????? ?? ??
????????? ?? ?????? ???????, ??? ??????? ?? ?????? ?????? ?????? ?????? - ????
????????? ?? ?????? ?????????????? ???: ?????????? ?????????? ?? (EE ???, ???, 09/001, ?.

49, ??? ?????: ??? ??????).

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

? ??? ??????

2 ??? ?? ????? 2, ??? 1, ??? ????? ???????, ??? ?????? ?????????? ???
????????????????? ?? ?????????? ?????? ?? ?????????? ?????? ?????? ?????????? ?? ???.

3 ??? ?? ????? 6, ?????????? 1, ??? ??????, ??? ?????? ??????, «?? “?????
?????????” ?????????? ????, ? ?????? ?? ?????? ?????? ?????????? ?????? ??? ?????
??? ?????? 5».

4 ?? ????? 9, ?????????? 2, ????????, ??? ?????? ??????? ??????? ???: «????? ??????
????????? ?????????? ?????? ?? ?????? ????? ?????????????? ???????, ??????? ?? ???
????????? ??????».

5 ?? ????? 17 ??? 18 ??? ????? ?????? ?????? ??? ?????? ??? ??????? ?? ??????? ?? ??????,
??? ?????? ??? ??? ?????????? ??? ?????? ??? ?????????? ??????????, ?? ???
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ???.

6 ?? ????? 18, ?????????? 1, ????????, ??? ?????? ?????????? ???, ??? ?? ??? ??
????????? ?????????? ??? ?????????? ???, ? ?????????? ???, ?? ???????, «??
?? ?????? ??? ?????? ??? 17, ?????????? 2, ????????, ???, ???, ?? ??????? ??????????
?? ?????? ??? ?????? ??? ?????? 22, ?????????? 3». ??? ?? ?????? 2, ???
?????, ??? ?????? ???, «? ?????? ?????????? ?????? ???, ?? ?????? ??????????
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ?? ?????? ??? ??????
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ?????????? ??? ?????????? 1, ??
????????? ???, ??? ?????? ??? ?????? ??? ?????? ???».

7 ?? ????? 22 ??? ????? ???????, ??? ?????????? 3, 4 ?? 5, ??????????,
??? ?????????? ??? ???????, ??? ?????????? ???, ??? ?????????? ???, ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

8 ?? ????? 24 ??? ?? ??? ?????, ?? ????? «????? ?????? ?????? ?????? ??????????»,
????????? ??? ?????? 1:

«?? ?????? ???, ?? ????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 29 ?????????? ???,
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ???' ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????»

9 ???????, ?? ?? ??? ????? 24, ?????????? 2 ?? 7, ?????????? ??????? ??? ??????
????? ?? ??????? ?? ??? ? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 5
000 ???.

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

10 ? ?????????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???

?????????? ????????, ?? ?????? ??????? ??????? ??????? ??????? (BGBI. II, 166/2002, ??? ????: ??????????? ??????? ??? ??????????? ???????????), ?????? ?? ????:

«????? ??? ?????? 14, ?????????? 1, ????. 2, ??? Umsatzsteuergesetz [????? ???? ??? ??????] 1994, BGBI. 663/1994, ??? ????????????, BGBI. I, 56/2002, ????????????, ????:

????? 1. ?? ?????????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? (?????), ??? ?????? ??????, ??? ?????????? ??? ??? ?????? ? ?????? ???????, ??????? ?? ?? ?????? 1, ?????????? 1, ????. 1 ??? 2, ????? ?????????? ??? 22 000 ??? ?? ??????? ?????????? ?????? ??????, ??? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 12 ??? ?????? ??? ?????? ?????? 1994, ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? (????? 1, ?????????? 1, ????. 1 ??? 2, ??? ?????? ??? ?????? 11 ??? ?????? ??? ?????? ?????? 1994), ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? 11 ??? ?????? ??? ?????? ?????? ?????? ?????? 1994 ??? ??? ??? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

????? 2. ? ?????? ?????????? ?????????? ??? ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? 1 ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????.

????? 3. ?? ?? ??? ?????? ?????? ??? ?????????? ?????? ?????? 1, ? ?????????????? ?????? ?????? 2, ????. 5 ??? 6, ??? ?????? ??? ?????? ?????? 1994.

????? 4. ? ?????????? ??? ?????? ?????? ?????? ?????? ?????? 31 ?????? 2002 ??????»

? ????

11 ?? ??????? ????????, ?? ??????? ??? 13? ?????? 2000 ??? ?? 17? ??????? 2003, ??????????, ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

12 ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 2004.

13 ?????????? ??? ? ??????? ??? ?????? ??? ?????? ????????????, ? ?????? ??? ?????? ??? ?????? ??? ??????.

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

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

14 ? ?????????? ?????????? ??? ?????????? ??? ?????????? ???, ?? ?????????? ?????? ???
??? ?????????? ??????????, ?????? ?? ??? 2, 6, 9, ?????????? 2, ?????????? ??, 17, 18
??? 22, ?????????? 3 ??? 5, ??? ????? ??????. ?? ?? ??? ????? ?????? ?????? ?????? ???
??? ?????????? ??? ????? ?????? 24, ?????????? 1, ??? ?????? ???.

15 ??? ??? ? ?????? ?????????? ?????????? ??? ?????? 24 ??? 26 ??? ?????????? ???,
??? ??? ?????? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ???, ??? ?????? 2, 6, 9, ?????????? 2, ?????????? ??, ??? 17 ???
????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? 18 ??? 22, ???, ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???
????? ?????? ?? ??? ??????: ?? ?????? ?????? ?????????? ?????????? ??? (????? 2 ??? ??
????? ?????)-. ? ?????? ?????? ?????? ?????? ?????? ?????? (????? 6)-. ? ??????
?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ??? ??
????????? ?????? ?????? ?????? ?????? ?????? (????? 9, ?????????? 2, ?????????? ??),
??? ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ?, ??????????, ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????
(????? 17). ?? ?????? ??? ?????? ?? ?????? ?? ??? ?????? ??? ?????????? ??????????
?????? ??????????, ?????????, ??? ?????? ??? ?????? ??? ?????. ?????????, ??
?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 18 ??? 22 ??? ???
?????? ?????? ?? ??? ?????? ?????? ??? ???, ?? ?????? ?????? ?????? ??? ?????? ??? ???
?????? ??????.

16 ??????, ?? ?? ?????????? ?????????? ??? ?????????? ??? ??????????, ?? ??????
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? 24, ?????????? 1, ??
????? ?????? ??? ??? ?? ??? ?????? ??????, ??????????, ?????? ?????? ??? ?????? 18,
????????? 1, ?????? ??, ??? 2, ??? 22, ?????????? 3 ??? 5, ??? ?????? ?????? ??
????????? ?? ??????????.

17 ? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ?????????????? ???
????????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??????????, ??? ?????????? ?? ???
????????? ??? ?????? ??? ?????????? ??????????, ??? ?????? ?? ?????????? ??? ?????? 24,
????????? 1, ??? ?????? ??????. ???' ????, ?? ?????? ??? ?????? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? «????? ??????????»,
????? ??? ?????????? ??? ??? ?????? ?????? ??????, ? ?????????? ??? ?????? ???
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??????. ??????, ?? ??? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????, ??? ??? ???
????????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????.

18 ? ?????????? ??? ?????????? ?????????? ??? ?????????? ?????? ?????????????? ???
?? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ???
????????? ?????????? ??????, ??? ??? ?????? ?????????? ??? ?????? ?????? ??? ???
????? ? ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? 22 000 ???,
????????? ??? ?? ??? 24, ?????????? 1, ??? ?????? ??????.

19 ??? ?? ?????????? ?? ?????? ??? ?????????? ?????? ?????? ??? ?????? ?? ?????????? ??, ??
??? ?????? ??? ?????? 24, ?????????? 1, ??? ?????? ??????, ?? ?????? ??? ?????? ???
?? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ?????? ?? ?????? ???
????????? «????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? «????? ??????», ?? ??? ??
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? «????? ??????», ?? ??? ??
??????, ?????? ?? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??

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

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

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

22 ??????? ?? ?????????? ?? ?????????????? ??? ?? ?????? 24, ????????????? 1, ??? ?????
?????? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????????? ?????? ?????????? ???
??? ?????? ??????????????, ?????? ?? ?????? ?????????? ?????????? ??? ?? ?????? ?????????? ???
????????? ?? ??? ?????? ??? (??., ??? ?????? ?????? ???, ?????? ??? 22?? ??????????
1998, C-308/96 ??? C-94/97, Madgett ??? Baldwin, ??????? 1998, ?. I-6229, ????? 34). ???
?????? ?? ??? ?????? ?????????? ??? ?????????????, ?????? ??????, ??? ?????? 25 ??? 26
??? ??????? ????, ?? ?????????????? ??? ?? ?? ??? ????? 24 ?????????? ?????? ??
????????? ??? ?????? ?????? ??? (??., ??? ???
????? ??? ?????? ??? 8?? ?????????? 2005, C-280/04, Jyske Finans, ??????? 2005, ?. I-
10683, ????? 35). ???????, ?????? ?????? ?????????????, ?????????? ? ?????????? ??? ???????
????? ?????? ?? ?????????????? ??? (????????? ??? 18?? ?????????? 2001, C?83/99,
????????? ??? ???????, ?????? 2001, ?. I?445, ????? 19, ??? ??? 15?? ?????? 2004, C-
321/02, Harbs, ?????? 2004, ?. I?7101, ????? 27).

24 ?? ?????????? ?? ?????????? ? ?????????????? ??????? ?? ?????????????? ??????????????
????????????? ?? ?????????????????? ?? ?????? ?????????????? ?????????? ?? ??????????????
????????? ?? ?????????????????? ?? ?????????? ?????????? ?? ?????? ?? ?????????????? ??????????

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

25 ????, ?? ??? 24, ?????????? 1, ??? ??? ?????? ?????? ?????????? ??? ?? ??? ?????? ???
????? ?? ?????????? «?? ?????????? ?????????????? ?????? ?????? ??? ?????? ??? ?????????? ???
??? ??? ???? ??? ?????? ?????????? ???' ??????». ??? ?? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????
????????? ??? ?????? ??? ?????????? ??? ??, ?????????? ??? ?? ?????? ?????? ?????????? ??? ??????
????????? ??? ?? ?????????????? , ?????? ?????? ?? ?????????? ? ?????????? ?????????? ??????
????????? ??? ?????? ??? ?????????? ??? ?? ?????? ?????? ?????????? . ?? ?????????? ??????????,
???? ??? ??? ?????????? ? ?????????? ?????? ??? ?????? ?????? ?????????? ?????????? , ?? ??
????????? ??? ?????????? , ?????? ??? ?????? ?????? ?? ?????? ??? «????????? ??????????», ???
???? ?????????? , ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? , ??
«????????? ???' ??????», ??? ?????????? ?? ?????????? ?????????? ?????????? ?????? ??????
????????? , ?????? ???, ?? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ?????? , ??
????????? ?????? ?????????? ?????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? , ??
«????????? ?????? ??????» ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ???.

26 ? ?????????? ??? ?????????? ??? ?? ??? 24, ?????????? 2 ??? 5, ??? ?????? ??????,
????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? «?????????
??? ?? ???», ??? ?? ??? ?????? ??? ?????????????? ??? ?????? ?????? 1 ??? ?????? ???
?????. ??? ? ?????? ?????? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ???
????????????? ??? ?????????????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
?? ??? ??? ?????? ??? ?? ?????? ?????? 1.

27 ??? ??? ?????????? ?????????? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??
??? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ???
????????? ?? ??? ?????? ?????? ?????? 24, ?????????? 1, ??? ?????? ?????? , ???
????? ??? ??? ?????? «????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????»,
???? ?????????? ??? ?????? ?????? ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ??? . ??? ??? ?????? ???, ??? ?????? ?????? ?? ?????? ??? ?????? ??? ??????
??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ???, ?????? ??? ??????
???? ?????????? ??? ?????? ?????? ??? ?????? ???, ??? ?? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?? ??? ?????? ???.

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

29 ???????, ?????????? ? ?????????? ??? ? ?????????? ??? ?????? ?????????? , ??????????????
?? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? , ?? ?????? ?????????? ??????????
????????? ?????? ??? ?????? ??? ?? ??? ?????? ?????? , ?? ??? ?????? ?????????? ??????????
????? ??? ?? ??? ?????? ?????? ??? ?????? ???, ?? ?????? ?????? ?????? ?????? ??? ??????
????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? 22 000 ???, ??????????
??, ??? ?????? ?????? ???, ?? ??? ??? ?????? ?????? ??? ?????? ??? ?? ?? ??? ?????? ???
????????? ???, ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
??? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???

? ??????? ? ?? ???? ???? ???? ??????????, ??? ? ?? ???? ?????? ? ?? ???? ? ?? ? ?? ?
18, ?????????? 1, ??????? ?, ?? 2, ??? 22, ?????????? 3 ?? 5, ?? ???? ??????.

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

30 ?? ? ?? ???? 69, ?????????? 2, ?? ?????????? ???????????, ? ??????? ???? ?????
????????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????. ?????????? ??? ?
????????? ?????? ?? ?????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?
????????? ?? ???????, ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???.

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

1) ? ?????????? ?? ? ?? ?????????????? ??? ???? ?????? ?????????????? ??? ????,
?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ???? ?????? ??????, ?? ???
????????? ?????? ?????? ?????? ??? ?? ???? ?????? ?????? ??? ?????? ??? ????
????????? ?????? ???, ?? ? ?????????????? ??? ?????? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????? ?????? ??? 22 000 ???, ?????????? ???, ???, ???
????????? ???, ?? ??? ??? ?????????? ??? ?????? ?????? ??? ?? ???? ??? ???? ????
????????? ???, ??? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??????????????
????????? ??? ? ??? ?????????? ??? ?????? ?????? ?????? ??????????, ?????? ??? ??????????
?? ?????? ??? ?? ?????? 18, ?????????? 1, ??????? ?, ?? 2, ??? 22,
????????? 3 ?? 5, ??? ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ???
1977, ??? ?????????? ??? ?????????? ??? ?????? ?????? ??????, ??? ?????????? ?? ???
????? ?????? ?????? - ??? ?????? ?????? ?????? ?????????????? ????: ??????????
????????? ???.

2) ? ?????????? ?? ???? ???? ???? ? ?? ????.

3) ? ?????????? ?? ???? ???? ???? ???? ???? ???? ????.

(?????????)

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