

?????? C-368/06

Cedilac SA

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Ministère de l'Économie, des Finances et de l'Industrie

(?????? ??? tribunal administratif de Lyon

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

«????? ?????? ?? — ??????? ?????????? — ?????? ??? ?????? ?????????? ??? ??
????????????? ?????????????? — ??????? ??? ?????????????? ?????? ??? ??? ??? ??????
?????? ? ?????????? ??? ??? — ?????? ??? ?????????? ??? ??? ??? — ??????????
????????? — ?????????? ??? ?????????»

????????? ??? ?????? ?????????? J. Mazák ??? 18?? ?????????? 2007

????????? ??? ?????????? (????? ????) ??? 18?? ?????????? 2007

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

(?????? 77/388 ??? ??????????, ??? 17, 18 § 4 ??? 28 § 3, ??????? ??)

??.????? 17 ??? 18, ?????????? 4, ??? ?????? ?????? 77/388, ??? ?????????????? ???
????????? ??? ?????? ?????? ?????? ?? ??? ?????? ?????? ?????? ???????, ?????? ??
????????? ??? ??? ?????? ??? ??? ?????????? ??? ?????? ?????? ?????? ?? ?????? ??????????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ?????????? ??????
??? ?????? 28, ?????????? 3, ?????? ??, ??? ?????? ??????, ?????? ?????????? ??? ??? ??
????? ?????? ??? ?? ?????? ???, ??? ??? ?????? ?????? ??? ??? ??? ?????? ??? ?????? ??????????
????????? ??? ?????????? ??? ?? ?????? ?????? ?????? ?????????? ?????? ?????? ??????????.

?????, ?? ??? 28, ?????????? 3, ?????? ??, ??? ?????? ?????? ?????????? ?????????? ???
??? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
????????????? ???, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??
????????????? ?? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????????
???, ?????????? ??? ?????? ???, ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????
?????, ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????.

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

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

(?? ??????? 33-34, 37, 43 ??? ??????.)

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

??? 18?? ?????????? 2007 (*)

«???? ?????? ??? – ???????? ?????? – ?????? ??? ?????? ?????????? ??? ??? ?????????? ???
????????????? – ???????? ??? ?????????????? ?????? ??? ??? ?????? ?????????? ?????? ?
????????? ??? ??? – ???????? ??? ?????????????? ?????? ??? ??? – ?????????? ?????? –
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???? ?????? C?368/06,

? ? ?????????? ??? ?????? ?????????? ?????????? ?????? ??? ?????? 234 ??,
?? ?????? ?? tribunal administratif de Lyon (??????) ?? ?????? ??? 5?? ?????????? 2006,
? ???? ?????? ??? ?????????? ??? ?????????? ??? 8 ?????????? 2006, ??? ?????? ??? ???

Cedilac SA

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Ministère de l'Économie, des Finances et de l'Industrie,

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

????????? ??? ??? P. Jann, ?????? ???????, A. Tizzano (??????), A. Borg Barthet, M.
Ileši? ??? E. Levits, ???????,

?????? ??????????: J. Mazák

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

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

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

- ? Cedilac SA, ?????????? ??? A. Bouzidi, avocat,
- ? ?????? ???????, ?????????? ??? G. de Bergues ??? J.?C. Gracia,
- ? ?????? ??? ?????????? ??????????, ?????????? ??? R. Lyal ??? M.

Afonso,

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

??? 18?? ??????????? 2007,

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

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1 ? ?????? ??????? ?????????????? ?????????? ?????? ??? ??????? ??? ?????? 17 ???
18, ?????????? 4, ??? ?????? ??????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ???
????????????? ??? ?????????? ??? ?????? ?????, ??? ??????? ?? ??? ????? ?????? ??????
????????? – ??? ?????? ?????? ?????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ???.. 09/001, ?. 49, ??? ????: ??? ?????).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ??? Cedilac SA (??? ????:
Cedilac) ??? ??? ?????????? ??????????, ?????????? ??? ??????????????, ??? ?????? ??
????? ??? ?????????? ??? ?? ?????????? ?? ?????????? ?????? ?? ??? ??????????
????????????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ???
????????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? «????????? ??? ??
???», ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ??? (??
????: ???) ??? ??? ?????????? ?? ?????????? ???.

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

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3 ?? ??? 17, ?????????? 1, ??? ??? ?????? ?????? ?????????? ??? «[?]?? ??????? ???
?????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ? ?????? ?????? ?????? ?????? ??????».

4 ?? ??? 18 ??? ?????? ?????? ??? ????:

«[...]

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

[...]

4. ??? ?? ??? ??? ?????? ?????????????? ?????????? ?????? ?????????? ??? ?????????????? ???
??? ??? ??????? ???????, ?? ??? ??? ?????? ?????? ?????? ?? ?????????? ??? ??? ??
?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
??? ??????????.

[...]»

5 ??? ?? ??? 28, ?????????? 3, ??????? ??, ??? ?????? ??????, ?? ?????? ???
??????, ??? ?? ?????????? ?????? ??? ?????????? ? ?????????? 4 ??? ?????? ??????, «??
????????? ?? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
18, ?????????? 2, ?????? ???, ??? ??? ?????? ??????».

6 ?? ?????? 28, ?????????? 4, ??? ?????? ??????? ??? ??:

«? ?????????? ?????? ?????? ?????? ??? ??? ?????????? ??? ?????? ??? 1?
????????? 1978. ?? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ??????,
????????? ?? ?????? ??? ?????? ?????? ??????, ?? ??????????, ?????? ?????? ??? ??????????,
?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??????????,
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? 2
????????? ??? ?????? ?????? ?????? ??????, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? »

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

7 ??? ??? 1? ?????? 1993, ? ?????? ?????????? ?????? (Code Général des Impôts,
??? ?: CGI) ????????, ?????? ?? ? 28, ?????????? 3, ?????? ??, ??? ??????
???????, ??? ?????? ??? «????????? ??? ??? ???» ? ?????? ?????? ?????????? ???
??? ??? ??? ?????? ?????????? ??? ???.

8 ??? ??? ?????????? ????, ?? ?????????? ??? ?????? ??? ?????? ?? ??????????,
????????? ??? ?????? ??? ?????? ??? 18, ?????????? 2, ?????? ??????, ??? ??????
???????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
???????, ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ???.

9 ???, ?? ??? 2.-I ??? ??? 93-859, ??? 22? ?????? 1993, ??? ??????????
????????????? ??? 1993 (JORF ??? 23? ?????? 1993, ?. 8815, ??? ?: ???
??? 1993), ?????????? ??? 1?? ?????? 1993 ??? ?????? ??? ?????????? ??? ??? ???
????????? ??? CGI ?? ??? 271-I, ? ?????????? 3 ??? ?????? ??? ?? ???:

«? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
?? ??? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ??? ???
??? ?????? ?????? ??? ?????? ??? ?????? ???.

10 ???????, ?? ??? 2.-II ??? ?????? ??? 1993 ??????? ??? ?????????? ???
????? ?????????? ??? ??? 271 A ??? CGI (?? ?: ?????????? ???).

11 ??? ?? ??? 271 A, ?????????? 1, ??? CGI, ?? ?????????? ??? ?????? ???
?? ?????? ?? ?????????? ??? 1? ?????? 1993 ??????? ??? ?? ??? ???
????????? ???, ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ???' ?????????? ???
??? «????? ??????», ??? «????? ?????? ?????? ???» ?? ?????? ?????????? ???
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? 1992 ??? ???
1993. ?? ??? ??? ??? ?????? ?????? ???, ???????, ?? ?????? ???
????????? ??? ?????? ??? ?????? ???.

12 ? ?????????? 2 ??? ?????? ?????? ???????, ?????? ???, ???, ??? ???
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??, ?? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ??? ?? ??? ???
????? ??? ??? ?????? ?????? ?????? ??? ?? ??? ?????? ??? ?? ???
????? ??? ?????? ???.

13 ?? ??? 271 A, ?????????? 5, ??? CGI ?????? ???, ??? ?? ??? ??????
????????? ??? ?????? ?? 10 000 FRF (1 524,49 ???), ?? ?????????? ??? ??? ???

????????????? ??????? ?? ?????????? ?? ??? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? 1 ???
?? ??? ?????.

14 ??? ?????? ?? ?????????? 93?1078, ??? 14?? ?????????? 1993 (JORF ??? 15??
????????? 1993, ?. 12883), 94?296, ??? 6?? ?????????? 1994 (JORF ??? 16?? ??????????
1994, ?. 5646), ??? 2002?179, ??? 13?? ?????????? 2002 (JORF ??? 15?? ??????????
2002, ?. 2968), ?? ?????????? ??? ?????? ?????????? ??? ?? ?????????? ??? ???
????? ??? ?????? 271 A ??? CGI ?????????? ?? ???:

- ?? 1993 ?? ?????????? ?? ??? ?????? ?? ?????? ?? ?????????? ?? 150 000 FRF (22 867,35
????) ?????????? ?? ??????????. ??? ?? ??? ??????, ?? ?????????? ???
????????? ?? ??? ?????? ??? ?????????? ?? ?????? 25 %, ?? ?????? ??? 150 000
FRF.

- ?? 1994 ?? ?????????? ?? ?????????? ?????????????? ?????????????? ?? ?????????? ??? ?? ???
????????? ?? ?????? 10 % ?? ??? ?????? ???.

- ??? ?????? ???, ?? ??? ??? ?????????? ?????????? ?? ?????????? 5 % ??? ??
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- ?? 2002 ?????????? ?? ?????????? ?? ??? ?????? ?? ?????????? ???
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15 ?? ?? ??? ?????? ?????????? ?????????? ??? ?? ?????????? 4,5 % ??? ??? ?????? ???
????????? ?????????? ?? 1993, 1 % ??? ??? ?????? ??? ?????????? ?????????? ??????????
?? 1994 ??? 0,1 % ??? ??? ?????? ?????? ??? ?? ?????? ???.

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

16 ??? 26 ?????????? 2002 ? Cedilac ?????? ?? ?????? ?????????? ?? ??? ??????????
?? ??? ??? 1 524 806,62 ??? ?????? ?????????? ??? ?????? ??? ?????????? ?? ??? ??????????
???? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? 1993 ??? 2002.

17 ?? ?????????? ??????????, ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ???
????? ??????????, ??? ? Cedilac ?????? ?????? ??? tribunal administratif de Lyon
????? ??? ??? ?? ??? ?????? ?????? ??? ?????????? ???.

18 ??? ?????????? ??? ??? ?????? ??? Cedilac, ?? ?????????? ??? ?????? ??? ?? Conseil
d'Etat, ?? ?????? ??? 15?? ?????????? 2005, ?? ?????????? ??? ??? ?????? ??? ??
????????? ?????? ??? ?? ??? 17 ??? 18, ?????????? 4, ??? ?????? ???.

19 ?? ?????????? ??? 14?? ?????? 2006, ?? Conseil d'Etat ?????? ??? ? ?????????? ???
????? ??? tribunal administratif de Lyon ?????????? ?????????? ?????????? ???
????????? ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ???
?????????.

20 ??? ??? ?????? ???, ?? tribunal administratif de Lyon ?????????? ?? ?????????? ???
????? ??? ?????? ??? ?? ?????? ??? ?????????? ??? ?????????? ?? ??? ?????? ???
?????.

«[????? ?? ?????? ???] ?????????? ? ?????? ??? ?? ?????????? ??? ?????????? ???
????? ?????????? ??? ??? [...] ?? ??? ?????????? ??? ?????? 17 ??? 18, ?????????? 4,
??? [?????] ??????;»

21 ?? ??????? ??????????, ?????????? ?? ???? ?????? ??? ?????? ?????? ???????????
?????????? ?? ???? ???????, ?????????????? ?? ???? ?????? ??? ?????? ?????? ?? ???? ??
?????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ?????? ??? ?????? ?????? ?????? ?? ???? ??
?? ???? ?????? ???????????, ?????? ?? ???? ?????? ??? ?????? ?????? ?????? ?????? ?? ???? ??
????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 104?, ???' ?????????? ??
????? 104?, ?????? ??????, ??? ?????????? ??????????.

22 ? ??????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?? ???? ?????? ?? ???? 25??
?????????? 2006, ?????????? ?? ???? ?????????? ?? ???? ?? ???? ?????? 104?, ?????? ??????,
?? ???? ??????? ?? ???? ??????.

23 ?? ??? ?????????? ?????????? ?? ???? ?????? ?? ???? ?????????? ?? ???? 23??
?????? 2007, ? ??? ?????? ?????????? ?? Fromagerie des Chaumes SAS ?????????? ??
?????????.

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

24 ?? ?? ??????? ??, ?? ?????? ?????????? ??, ??' ??????, ?? ?? ?????? 17 ?? 18,
????????? 4, ?? ???? ?????? ?????? ?? ???? ?????????? ?? ???? ?? ???? ?????? ?? ???? ??????????
?? ???? ?????? ?????? ?? ???? ??????.

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

26 ???????, ? ?????? ??????? ?? ???? ?????? ?????????? ?? ???? ?????????? ?? ???? ??????? ??
????????? ??????? ?? ???? ??????, ?????????? ?? ???? ?????? ??????? ?? ???? ?????? ??
??????????.

27 ???????, ???????????, ???????, ??? ???? ?????? ?? ???? ?????????? ?? ???? ?? ???? ??
????????? ?????? ?????? ?????????? ?? ???? ?? ???? ?????? ?????????? ?? ???? ??, ? ???
????????? ?? ???? 28, ?????????? 3, ??????? ??, ??? ?????? ???????, ??? ?? ??
????????? ?????? ?????? ?????? ?????? ?????????? ?? ???? ?????? ?????? ?? ???? ?????? ??
??????.

28 ???????, ?? ?????????? ??????, ?????????????? ?? ???? ?????? ?????????? ?? ???? ?? ???? ??
?? ???? ?????? ?? ???? ?????? ?????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????
???? ?????????? ?? ???? ?? ???? ?????? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????
????? ?? ???? ?????? ?????????? ?? ???? ?????? ?????? ?? ???? ?????? ?? ???? 18,
????????? 2, ??? ?????? ??????.

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

30 ???????, ? ??????? ?????????? ?? ???? ?????? ?? ???? ?????? ?????? ?????? ?? ???? ?? ???? ??
?????? ?????????? ?? ???? ?????? ?? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?? ???? ?? ???? ??

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

31 ??? ?? ??? ????? ??????? ??? ?????????????? ???????, ?????? ?? ???????????, ???????, ???, ??? ?????? ?????? ???????????, ?? ?????????? ???????????, ?? ?????? ?????? ???????????, ?? ?????? ?????? 17 ???. ??? ?????? ??????? ?????? ?????????? ?????????? ?????? ?? ?????????? ?????? ?? ?????? ?????, ???????, ?? ????????????. ???????????, ?? ?????????? ?????? ?????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (??., ?????? ?????, ?????????? ??? 6?? ?????? 1995, C?62/93, BP Soupgaz, ?????? 1995, ?. I?1883, ????? 18, ??? ??? 21?? ?????? 2000, C?110/98 ??? C?147/98, Gabalfrisa ?.??., ?????? 2000, ?. I?1577, ????? 43).

32 ?? ??????????? ??? ?????? ?????????????? ???, ?????????? ??? ??? ????? ?????????????? ??? ?????????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (??., ??? ??? ?????? ???, ?????????????? ?????? ?????? BP Soupgaz, ????? 18, ?????? ??? ?????? ??? 19?? ?????????? 2000, C?177/99 ??? C?181/99, Ampafrance ??? Sanofi, ?????? 2000, ?. I?7013, ????? 34). ?? ?????????????? ?????? ?????? ?? ?????? ?????????????? ??? ?????? ?????? ?????? (??., ??? ??? ?????? ???, ?????????? ??? 29?? ?????? 1999, C?136/97, Norbury Developments, ?????? 1999, ?. I?2491, ????? 19, ??? 13?? ?????? 2000, C?36/99, Idéal tourisme, ?????? 2000, ?. I?6049, ????? 32, ??? 14?? ?????? 2001, C?345/99, ?????? ??? ??????, ?????? 2001, ?. I?4493, ????? 21, ??? ??? 7?? ?????? 2006, C?240/05, Eurodental, ?????? 2006, ?. I?11479, ????? 52).

33 ?? ??????????, ????, ?? ??? 28, ?????????? 3, ??????? ??, ??? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 18, ?????????? 2, ?????? ??????, ??? ?????? ??????.

34 ???????, ?? ?? ???, ?????? ?????? ?????? ?????????? ??? ?????? (??., ???' ???????, ?????? ?????? ?????? ?????? ?????? 21).

35 ??????, ?????????????? ???, ?? ?? ??? 19 ??? ?????????????? ?????? Norbury Developments, ??? ?????? ??? ?? ?????? ?????? ?????? ?????? ??? ?????? ??????, ??? ?? ?????? 28, ?????????? 3, ?????? ??, ?????? ?? ?????? ?? ??????.

36 ?????????????? ??? ?????????? ?????????? ??? ?????? ??? ?? ??? 28, ?????????? 3, ?????? ??, ??? ?????? ??????. ?????????????, ??? ?????? ??? ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 17, ?????????? 1, ??? ?????? ??????.

37 ??? ?? ???, ??? ?????? ?? ?????????? ?? ??? ?????????????? ?????? Norbury Developments, ?????????? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ? ???

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

Norbury Developments, ??? 20).

38 ??? ?????? ??? ?????? ??? ?????? ???, ?????????????? ??? ?? ?????????? ??? ?????? ?????????? ???
????? ?????????? ??? ?????? ?????????? ??? ?????? , ?? ?????? ?????? ??? ?????? ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? , ?????? ??? 1? ????
1993, ??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
?????????.

39 ??? ?? ???, ?????????? ??? ?????? ???, ??? ?????? ??? ?? ?????????? ??? ?? ?????????? ???
????????? ???, ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?? ???, ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ,
????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? 1? ??? 1993
??? ??? ?????? ?????? ??? ??? ?????? ?? 10 000 FRF, ?? ?????????? ??
????????? , ??? 1? ??? 1993 ??? ?????? ?????? ?????? ?????? , ??? ??? ?? ?????? ??? ??????
?????????.

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

41 ???, ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? , ?????????? ??? ?????? ??? ?????? ???
????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ??
??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? . ?? ??
????? , ??? ??? ?????? ???, ?????? ??? ?????? , ??? ??? ?????? ??? 2002, ? ?????? ???
????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????.

42 ??? ?????? ? ?????? ?????? ?????? ??? ?????? 52 ??? 53 ??? ?????? ???,
????????? ???, ?? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? ?????? , ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

43 ???, ??? ?????? ??? ?????? ??? ?????? ?? ?????? ? ?????? ??? ?????? 17 ??? 18,
????????? 4, ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ???
????????? ??? ?????? ???, ??? ?? ?????? ??? ?????? , ??? ?????? ??? ?????? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? 28,
????????? 3, ??? ?????? ??, ??? ?????? ?????? , ??? ?????? ?????? ??? ?????? ??? ??????
????? ??? ?? ??? ?????? ???, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????.

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

44 ?????? ??? ? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? , ?' ???
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

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

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

?? ????? 17 ??? 18, ?????????? 4, ??? ????? ?????? 77/388/???, ??? ??????????, ???
17?? ??? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???,
????????? ?? ??? ????? ?????? ?????? – ??? ?????????? ?????? ??????????????
?????: ?????????? ?????????? ???, ?????? ?? ?????????? ??? ??? ?????? ???
??? ?????????? ??? ?????? ???, ??? ?? ?????????? ?????? ??? ?????? 93-859,
??? 22?? ?????? 1993, ??? ?????????? ?????????? ?????????? ?????? ??? ?? 1993, ???
????????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??????????
????????? ?????????? ??? ?????? 28, ?????????? 3, ?????????? ??, ??? ?????? ??????
????? ?????????? ??? ??? ?????? ?????? ??? ?? ?????? ???, ??? ??? ?????? ??????
??? ??? ???? ?????? ??????????, ?????????? ??? ?????????? ??? ?? ??? ??????
????????? ?????????? ?????? ??????????.

(?????????)

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