

?????? C-288/07

**Commissioners of Her Majesty's Revenue & Customs**

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**Isle of Wight Council ??.?**

[?????? ??? High Court of Justice (England & Wales) (Chancery Division)  
??? ??? ?????? ?????????????? ???]

«???? ?????? ??? – ??? 4, ?????????? 5 – ?????????????? ????? ?????? ?????? –  
????????????? ????? ?????????? ??? ?????? – ?????????????? ??? ??? ??? ?????? –  
?????? ??? ??? “?? ??????” ??? “?????????”»

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1. ?????????? ?????? – ?????????? ??? ?????????? – ????? ?????? ?????? –  
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????????? ??????

(?????? 77/388 ??? ??????????, ??? 4 § 5, ?? 2)

2. ?????????? ?????? – ?????????? ??? ?????????? – ????? ?????? ?????? –  
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(?????? 77/388 ??? ??????????, ??? 4 § 5, ?? 2)

3. ?????????? ?????? – ?????????? ??? ?????????? – ????? ?????? ?????? –  
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(?????? 77/388 ??? ??????????, ??? 4 § 5, ?? 2)

1. ?? ??? 4, ?????????? 5, ??????? ??????, ??? ??? ?????? ?????? 77/388, ???  
????????????? ??? ?????????? ??? ??????? ?????, ??? ?????????? ?? ??? ?????? ?????? ??????  
?????????, ??? ??? ?????? ??? ?? ?????????? ?????????????? ??? ?????? ??? ?????? ??? ??????????????  
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?????????????, ?? ??? ?????????? ?????????? ?????????? ?????? ?? ??????????, ??? ??? ???  
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????? ?? ?????????????? ?????????? ??? ?????????? ?? ?????????? ?? ??? 4, ?????????? 5, ???  
??????, ??? ??? ?????? ??????, ?????????????? ??? ?? ?????????? ??? ?????????? ???

? ?????????? ? ??? ??????? ?????? ??????????? ????, «??????????», ?????? ?? ??????  
??????????, ?????? ??? ???? ??????? ??? ??????????? ??? ??????? ?????? ??? ?????????? ??  
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?????????? ??? ?????? ??? ?????? ???????????, ??? ?????? ?? ???? ?????????????? ????  
??????????. ??? ?? ?????? 4, ?????????? 5, ?????? ??????, ??? ?????? ?????? ?????? ??????????  
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? ???????, ?????? ?????? ?? ??????? ??? ?????? ?????? ??? ?????? ??????????????  
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??????????????. ?' ?????? ?????? ??? ?????????????? ?????????????? ??? ?????? 4,  
????????? 5, ??????? ??????, ??? ?????? ??????, ??? ?????? ???????, ??? ?????????? ??? ?? ??? ??????????  
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? ??????, ?? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? 4, ?????????? 5, ??????????  
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????? ??? ?????????? ??? ??????, ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
?????????, ??? ?????? 2, ?????? 1, ??? 4, ?????????? 1 ??? 2, ??? ?????? ????, ??? ??????  
?????, ??? ?????????????? ??? ?????????? ??? ?????? ???????, ???????, ??? ??????  
????????????? ????. ??? ???????, ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? 4,  
????????? 5, ??? ?????? ?????? ?????? ?? ?????????? ?? ??????. ?? ?????? ??????????  
??? ? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????, ???  
????? ??? ?????? ??? ?????? 4, ?????????? 5, ??? ?????? ??????, ??? ??????  
??? ?????? ??? ?????? ??? ?????? ??? ??????, ?????????? ??? ?????? ??? ?????? ??????????  
?????????????, ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????????? ????  
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? ?????????? ??? ?? ?????????? ??? ?????????? ??? ??, ?? ??? ?????????? ??? ?????? ????,  
? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????????? ?? ?????? ? ?? ??? ?????? ???  
????????????? ????, ????, ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ??????????  
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(???. ??????? 33-41, 46, 49, 51-53, ??????. 1)

2. ? ??? «?? ?????? ??», ??? ?? ?????? ??? ?????? 4, ?????????? 5, ??????  
??????, ??? ?? ?????? ?????? 77/388, ??? ?????????? ??? ?????????? ??? ????????,  
??? ?????? ?? ?????? ?????? ?????? ???????, ??? ?? ?????? ?????? ??? ???????, ???  
????? ??? ?????????? ??? ?? ?????? ?????? ?????? ?????????? ??? ?????? ? ?????????? ???  
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??????, ? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????????? ???  
????? ??? ?????? 4, ?????????? 5, ????, ??? ?????? ?????? ?????? ?????????? ???,  
??? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ???, ???  
??????, ???????, ?? ?????????? ? ?????? ?????? ?????? ?????????? ???, ???, ?? ?????? 4, ??????????  
5, ?????? ??????, ??? ?????? ?????? ?????? ?????????? ??? ?? ??? ?????? ?????? ?????? ??????????  
?? ?????????? ? ?????????? ?????????? ?????????? ??? ?? ??? ?????? ?????? ?????? ??????????  
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??????, ? ?????? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?? ?????????? ???  
??????, ?? ??? ?????????? ??? ?????? ?????????? ??? ???????, ???  
????????????? ??? ?????? ??? ?????? ??? ???????, ??? ?????? ?? ?????????? ?? ??????  
????????? ???????????. ??? ?????? ? ?????????? ??? ?????? ??? ?????? ?????????? ???  
??? ?????? ??????.

(???. ??????? 60, 64-65, ??????. 2)

3. ? ??? «?????????», ??? ?? ?????? ??? ?????? 4, ?????????? 5, ??????? ????,  
?? ?????? ?????? 77/388, ??? ?????????? ??? ?????????? ??? ???????, ???  
????????? ?? ??? ?????? ?????? ???????, ??? ?? ?????? ??? ?? ?????????? ??? ??  
??? ?????????? ???, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

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

? ???????, ??? ?? ?????? 4, ?????????? 5, ????, ??? ?????? ??? ?????? ??? ??????  
?? ? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
?????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ????  
?????? ??? ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? 4, ?????????? 5, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ? ??? «?????????» ????  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

(??, ??????? 72-76, 78-79, ??????. 3)

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

?? 16?? ?????????? 2008 (\*)

«???? ?????? ?? – ??? 4, ?????????? 5 – ?????????????? ?????? ?????? ?????? –  
????????????? ??? ?????? ?????????? ??? ?????? – ?????????? ??? ?????? ??? ?????? ?????????? –  
????? ??? ??? “?? ??????” ??? “?????????”»

???? ?????? C2288/07,

?? ?????????? ??? ?????? ?????????? ?????????????? ?????????? ?????? ??? ?????? 234 ??,  
?? ?????? ?? High Court of Justice (England & Wales) (Chancery Division) (?????????  
?????????) ?? ?????? ??? 6?? ?????? 2007, ? ?????? ?????? ??? ?????????? ??? ?????? 14  
????? 2007, ??? ?????? ??? ??????

### **Commissioners of Her Majesty's Revenue & Customs**

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**Isle of Wight Council,**

**Mid-Suffolk District Council,**

**South Tyneside Metropolitan Borough Council,**

**West Berkshire District Council,**

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

????????? ??? ??? ?. ??????, ??????, P. Jann, C. W. A. Timmermans, A. Rosas ??? K.  
Lenaerts, ??????? ??????, ?. ??????, U. Löhmus, A. Borg Barthet, M. Illeši?, J. Malenovský,  
E. Levits, A. Ó Caoimh ??? A. Arabadjiev (?????????), ????????,

?????? ??????????: M. Poiares Maduro

?????????: C. Strömlholm, ??????? ??????????,

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

2008,

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

- ?? Isle of Wight Council, ?? Mid-Suffolk District Council, ?? South Tyneside Metropolitan Borough Council ??? ?? West Berkshire District Council, ?????????????? ??? ??? J. Ghosh, QC, J. Henderson, barrister, ??? R. Genn, solicitor, ????? ??? ??? ??? L. Leach, adviser,
- ? ?????????? ??? ??????? ??????????, ?????????????? ??? ?? Z. Bryanston-Cross, ?????????????? ??? ??? C. Vajda, QC, ??? B. Rayment, barrister,
- ? ????????, ?????????????? ??? ??? D. O'Hagan, ?????????????? ??? ??? A. Aston, SC, ??? N. Travers, BL,
- ? ????????, ?????????????? ??? ??? I. M. Braguglia, ?????????????? ??? ??? G. De Bellis, avvocato dello Stato,
- ? ????????, ?????????????? ??? ??? R. Lyal ??? ??? M. Afonso,

???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 12?? ?????? 2008,

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1 ? ??????? ?????????? ?????????????? ?????????? ?????? ??? ?????????? ??? ?????? 4, ?????????? 5, ??????? ??????, ??? ??? ????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ?????????????? ??? ?????????? ??? ????????, ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?????? – ????? ?????? ??? ????? ?????????????? ?????: ?????????? ?????? (?? ????. ??? 09/001, ?. 49, ??? ????: ??? ?????).

2 ? ??????? ????? ?????????? ??? ?????? ?????????? ?????????? ?????? ??? ?????????? Commissioners of Her Majesty's Revenue & Customs (??? ????: Commissioners) ??? ?????????? ?????? ????, ??? ????????????, ?? Isle of Wight Council, ?? Mid-Suffolk District Council, ?? South Tyneside Metropolitan Borough Council ??? ?? West Berkshire District Council (??? ????: ??? ?????? «?? ?????? ?????? ???», ?????? ?? ??? ?????? ??? ?????? ?????? ?????????????? ????? (?? ????: ???) ??? ?????? ?????? ??? ?????????????? ?????????????? ?????? ?????? ?????????????? ?????????? (offstreet parking, ??? ????: ??? ??????????)).

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

3 ?? ?????? 2 ??? ?????? ???????, ??? ?????????????? ??? ????? II, ? ?????? ?????????? «????? ??? ?????????? ????:

«????? ??? ?????????????? ????:

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

[...]».

4 ?? ?????? 4 ??? ?????? ???????, ??? ?????????????? ??? ????? IV ? ??????

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

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

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

[...]

5. ?? ??????, ?? ???????????, ?? ??????, ?? ?????? ??? ??????????? ??? ?? ??????  
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????????????? ? ???????, ?? ?????? ??????????????? ?? ??????? ???????, ??? ?? ?,  
??' ??????? ?? ??? ??????????????? ?? ???????, ??????????? ???????????, ???,  
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?? ????? ????????????, ?? ?????????????????? ?????????????? ?????????????? ?? ?????????????? ?? ????,  
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?????????????? ?? ???? ?????????????? ??????????, ??? ?????????????? ?????????? ??? ??????  
13 ??? 28.»

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

6 ?? ?????? 4, ?????????? 5, ??? ????? ???????, ?? ????? ?????????? ??? ?????  
????????? ?? ?????????? ?? ??? ?????? ??? 17?? ?????????? 1989, 231/87 ?? 129/88,  
Comune di Carpaneto Piacentino ?.?. (?????? 1989, ?. 3233, ??? 33), ??? ???  
????????? ?? ?????? ??? ??????? ????????

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

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

?????? 4, ?????????? 5, ??? ???? ?, ??? ????? ?????, ??? ????? ?????, ??? ????? ???? ? ? ?????????? ???  
???? ?????. ?? ?????????? ??? ???? ?????????? ?????????? ?????????? ??? ?????????? ?????????? ?? 129  
????????? ??? ???? ?????????? (GBP). ??? ???? ???? ? ???? ???? ?????????????? ?? ?????  
??? ?????????? ??? ?????????? ?? ??????????, ? ?????? ??? ????? ?????????? ?????????? ??? ???  
?????? ??????? ??? ??????? ?????????? ??? ??? ??????? ?????????? ??? ??????? ?????????? ???  
468 ??????? ??????????.

9      ????? ?????????? ??? ?????? ??????, ?? ?????????? ?????? ??????????? ?? 1,6 ???????????  
GBP. ?? ?????? ?????????? ?????????? ?? ?????? ?? ?????????? ?????? ?????? ???????????,  
????????? ?? ?? ?? ?????? ?????????? ?????????? ?????????? ?????????? ?????????????????? ?? ???? ??  
????????? ?? ?? ?????? ??????????. ???????????, ?? Isle of Wight Council, ?? Mid-Suffolk  
District Council, ?? South Tyneside Metropolitan Bourough Council ??? ?? West Berkshire District  
Council ?????? ?? ??????? ?? ???, ??? ?????????? ???, ??? ??????? ?? ???, ??? ??????? ?? ???  
???? ???????????, ???????????.

10      ?? ??????? ??????? ??????, ??????? ???, ???' ???? ?????????? ??? ???? ??????????  
??????, ??? ??????? ??? ?? ?????????? ?????????????? ??? ??????? ??? ???????  
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?????? ????. ??????? ?????, ?? ??????? ?????? ?????? ??????? ??????? ??? ??????? ??  
Commissioners ??????? ??? VAT and Duties Tribunal, London. ?? VAT and Duties Tribunal,  
London, ?????? ??? ?? ?????? ??? ?? ??????? ??? ?? ?????????? ??? ?????????? ???????, ???  
?? ?????? 4, ?????????? 5, ??????? ?????, ??? ?????? ???????, ?????? ?? ??????????  
?????? ??? ??? ??? ??? ??? ?????? ??????? ?????, ?????? «??? ?????????? ??? ???»,  
??? ??????? ??? ?????????? ??? ? ?? ??????? ??? ?????? ?????? ??? ??? ??? ?????? ??  
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????? ??????????.

11 ?? Commissioners ??????? ????. ??? ?????????? ?? VAT and Duties Tribunal,  
London, ??????? ?? High Court of Justice (England & Wales) (Chancery Division). ?? ?????  
?????????? ?? ?????????? ?? ?? ?? ?? 4, ?????????? 5, ?? ?????? ??????? ??  
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?????? ?? ?? ??????? ?? ?? ?? ?? ?? ??????? ?? ?? ?? ?? ?? ??????? ?? ?? ?? ??  
?????? ?? ?? ??????? ?? ?? ?? ?? ?? ??????? ?? ?? ?? ?? ?? ??????? ?? ?? ?? ??  
???? «?? ??????? ??» ?? «?????????», ?? ?????????? ?? ?? ?? «???? ?? ?? ?? ?? ?? ??  
??????  
?????????», ?? ?? ?? ?? 4, ?????????? 5, ??????? ??, ?? ?? ?? ?? ??

12      ??? ??? ???????? ?????? ?? High Court of Justice (England & Wales) (Chancery Division)  
?????????? ?? ?????????? ??? ??????? ??? ?????????? ?? ??????? ??????????  
?????????:

«1) ?????? ? ??? “????????????? ??? ??? ??? ?????????????”, ??? ?????????? ??????????  
????????? ??????? ??? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ??? ?????? ???  
????????? ??? ??? ?????? ??? ??? ?????? ??? ?????? ?????????????? ??? ??? ??????????  
????????????? ?? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;

2) ?????????? ? ??????? ??? ???"?? ?????????? ??"; ????????????, ????. ?????????? ????????????  
? ??????????? ??????????? ??? ?? ?????????? ? ??????????? ????:

3) ????? ?????? ? ?????? ??? ??? “??????????”; ???????????, ? ??? “??????????”  
????????? ?????????? ??? ??? ?????????????? ?????????????? ??? ?????????? ? de minimis,  
“?????????” ?????????? ? “???? ??????????” ??????????;»

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

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

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

13 ?? ??????? ??????? ?????? ?????? ??? ? ??? «????????????? ??? ??? ??? ????  
?????????????» ?????? ?? ??????????? ?? ?????? ?? ??? ?????? ?????????? ?????????? ???  
????, ??? ??????? ??? ??? ????? ??????????, ?? ??????????? ?? ?????? ??? ?????? ???  
????????? ??? ?????? ???? ?????? ?????????? ?????? ?????? ??? ?????? ?????????? ,  
??? ??? ?? ??????? ?? ?????? ?????????? ?????? ?????????? ?? ?????? ??? ?????? ??????????  
??? ?????????????? ?????? ??????. ? ?????? ?????? ?????????? ?? ??? ?????? ?????? ???  
????? ? ??? ? ?????? ??? «?????????????». ??? ???? ?? ??? ?????? ?????? ???, ? ?????????? ???  
??? ??? ??? ?????????? ?? ??? ??? ??? ?????? ?????? ??? ?????? ?? ?????????? ??? ???  
??? ?????????? ?? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ? ?? ??? ??????  
????? ??? ??????????, ?????? ?????, ??? ?????????, ???, ????? ?????????, ?? «?????????»  
?????????. ??????, ??? ?????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ??? Wight ???  
?? ?????????? ?? ?????????? ??? ??? ??????????.

14 ? ?????????? ??? ??????? ??????????, ??????????? ?????? ??? ?????? ?????? ???  
????????? ??? ?????????? ??? ??? ?????? ???????, ?????? ??? ?????? ??? ?????? ??????  
????????? ? ?????????? «??? ??????????», ?????? ??? ?????????? ??? ?????? ???  
?? ?????? ??? ?????? ??? ??? ??? ?????? ?????, ??? ??? ?????? ?????? ??? ?????? ???  
????????? 4, ?????????? 5, ?????? ???, ??? ??? ?????? ??????. ? ?????? ??? ?????? ???  
??, ?????? ??? ??? ??? ?????? ??? ?????????? ?? ?????????? ?????? ???, ?????? ???  
????????? ?????? ???, ?? ?????? ??? ?????? ??? ?????? ?????? ?? ?????? ??? ??????????  
?? ??? ?????? ???.

15 ??? ??? ??????, ??? ? ?????????? ??? ?????????? ?????? ?????????? ??? ?? ??? ???  
????? ??????? ?? ?????????? ??? ??? ?????? ?????????? ?????? ?????????? ??? ?????? ???  
??? ?????? 4, ?????????? 5, ?????? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ???  
????? ?????????? ?? ?????????? ??? ?????????????? ??? ?????????? ??? ?????? ???  
????????? ?? ??????, ?? ??? ?????????? ??? ???, ?? ?????????? ?? ?????? ???  
????????? ??? ??? ?????? ??????. ??????????, ?? ??? ??? ?????? ??? ?????? ???  
????????? ???, ?????????? ??? ? ?????? ??????.

16 ? ??????? ?????????? ?????????? ?????? ??? ?????????? ??? ?????? ???  
????????? ????. ??????, ?????????? ??? ?????? ?????????? ??? ?????????? ??? ??? ???  
??? ??????? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? (EE 1997, C  
372, ?. 5) ??? ??????, ??' ?????? ??? ??????, ??? ? ?????? ?????????? ??? ?????? ???  
??? ?????? ?????, ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??? ??? ?????????? ??? ?????? ?????? ?????????? ?????? ?????? ??????  
????????? ?????? ?????? ??????.

17 ? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ? ??? ? ?????????? ??? ?????? ??? ???? ???? ?????? ??? ?????????? ??? ??? ??  
????????? ? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ???? 4, ?????????? 5,

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

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

18 ??? ??????????? ??????????????? ??? ??? ?? ??? 4, ??????????? 5, ????? ??????,  
?? ?????? ???????, ?? ????, ?? ???????????, ?? ????, ?? ?????, ?? ?????, ?? ??????????? ??? ??  
?????? ??????????? ?????????? ??? ?????????? ??? ??????????? ?? ??????????? ??? ?????? ??? ??  
?????????????? ??? ??????? ??? ?????? ??????????????? ?? ?????????? ?????????.

19 ??? ??? ?????? ?????? ??????????????? ?? ???????????, ??? ?? ??? ????? ?????????? ? ???????  
????, ?????? ?? ??????????? ??????????? ??? ???????????, ?????? ?? ??????? ???????  
?????????????? ?? ?????????? ?????????? ??????? ??? ??????????? ?????? ?? ??????? ??  
?????????????? ?? ??????? ??????? (??.. ??? ?????? ??? ?????, ?????? ?????, ??????????  
??? 25?? ??????? 1991, C-202/90, Ayuntamiento de Sevilla, ??????? 1991, ?. I-4247, ??? 18,  
??? Fazenda Pública, ???????????????, ??? 15).

20 ??? ??? ?????? ??? ????? ???????????, ?????? ?????? ??? ?? ??????? ?????????? ??????  
?????????? ??????????? ?????????? ??????? ??? ?????? ??? ?????? ??? ?????? 4, ??????????? 5,  
??? ?????? ??????.

21 ??? ?????? ?? ??????? ???????????, ??????????????? ??? ??????????????? ???  
?????????? ?? ??????? ??????? ???????, ??? ??? ?????? ??? ?????? 4, ??????????? 5,  
????? ??????, ??? ?????? ???????, ?????????? ??? ?????? ?? ??????????? ?????????? ???????  
??? ??????? ??? ?????? ??????????? ??? ??? ???????????, ??? ??? ?? ???????????????  
??? ??????? ??? ??? ?????? ??????????? ??? ??? ??????????? ??? ??? ?????????? ??? ???  
?????? ??????????????? (??., ?????? ???, ??????????????? ??????? Fazenda Pública,  
????? 17 ??? ??? ??????????? ??? ???????????).

22 ??? ??????? ?? ??????? ???????????, ??? ?????? ??????????? ??????????????? ??  
?????????????? ?? ??????????????? ??? ??? ?????? ??????????? ??? ?????? ??? ?????? ?? ???????  
?? ?????????? ??????? (?????????????????? ??????????? ??? 17?? ?????????? 1989, Comune di  
Carpaneto Piacentino ?.??., ??? 16- ??? 15?? ??? 1990, C-4/89, Comune di Carpaneto  
Piacentino ?.??., ??????? 1990, ?. I-1869, ??? 11, ??? Fazenda Pública, ???????????????,  
????? 23).

23 ??? ??????? ?? ??????? ??????????? ??? ??????????? ?? ?????? ??, ??? ??????????? ???  
?????? ????, ?? ??????? ??????? ??? ?????? ??????????? ?? ?????? ??? ???????, ???????, ?? ???  
????????? ??????????? ??? ?? ?????? ???????????, ?? ?????? ?? ??????? ? ?????????? ? ??????? ??  
? ??????? ??? ?????? ??? ??????????????? ??? ?????? ?? ???????, ??? ??????? ??? ??????? ??  
????????? ??????????? ??? ???????, ?? ??????????? ??? ?????? 4, ??????????? 5, ??? ???  
??????.

24 ?????????????? ?????? ???, ?????? ??? ????? ??????????? ??? ?? ??????? ?????? ?????  
?? ?????????????? ??? ?? ??????? ???????, ?????? ?? ??????? ??? ??????????? ??? ??? ??,  
????????? ?? ?? ?????? 4, ??????????? 5, ??????? ???????, ??? ?????? ???????, ??? ?????? ??? ?  
?? ??????? ??? ?? ??????? ??? ??????????? ??????????? ??? ?????? ??? ???????????.  
??????, ?? ??????? ??????????? ???????????, ?? ?????? ?? ?? ?? ??????????? ?????? ??????? ??  
????????? ?? ??????? ??? ??????? ?????? ?????? ??? ?????? ?????????????????? ?????? ??? ??  
??? ??????? ??????? ??? ???????, ?? ??????????? ??? ?????? ??????????? ?????? ??????? ??

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

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

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

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

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

26 ??????? ?????????????????? ???, ??? ?????? ??????, ??? ?????????? ?? ? ? ?????? 2, ??????  
1, ??? ?????? ????, ??? ???? ?????????? ?? ?????? ?????????? ??? ??????????????????  
?? ?????? ????.

27 ??????? ?? ???? 4, ?????????? 1, ??? ????? ??????, ?????????? ??  
????????? ??? ????? ?????????????? ????, ??? ????? ?????????? ??? ? ???? ??????????  
????, ??? ??? ??? ?????????????? ?????????????? ??? ?????????????? ??? ?????????????? 2 ???  
????? ?????? ??????, ?????????? ??? ??? ?????????????? ??? ?????? ??? ?? ?????????????? ???  
????????????? ????. ? ?????? ??? «????????? ??????????????» ??????? ??? ?? ?????????? ???  
????????? 2 ?? ?????????? ??? ??? ?????????????? ??? ??????????, ??? ??????? ? ???  
????????? ?????????? (?????? ??? 26?? ??????? 2007, C-284/04, T?Mobile Austria ?.??.,  
?????? 2007, ?. I-5189, ??? 33).

28 ?? ?????? 4 ?? ?????? ??????? ?????????? ?????? ?????? ?????? ?????? ?????? ???.  
(???. ??????? ???. 26?? ?????? 1987, 235/85, ??????? ???. ???. ???. ???., ?????? 1987, ?. 1471, ?????? 7, ??? ???. 4?? ?????????? 1990, C-186/89, van Tiem, ?????? 1990, ?. I-4363, ?????? 17).

29 ??????? ??????? ?? ?????????????? ??????? ??? ? ??????? ????? ????? ????? ??  
????????????? ??? ????? ?????????? ??????? (?., ??? ?????? ??? ?????? ??????????  
??? 11?? ??????? 1996, C?306/94, Régie dauphinoise, ??????? 1996, ?. I?3695, ????? 15- ???  
29?? ??????? 2004, C?77/01, EDM, ??????? 2004, ?. I?4295, ????? 47- ??? 26?? ????? 2005,  
C?465/03, Kretztechnik, ??????? 2005, ?. I?4357, ????? 18, ????? ??? T-Mobile Austria ?.??.,  
???????????????, ??? 34).

30      ????? ???? ?????????????? ??? ???. ?????? ?????? ?????? ?????? ??? ?????????????? ??? ???? ???.  
?????????? ?????????????????? ?????????????? ??????. ?????? ?????????????? ?????????? ?? ???? 4,  
?????????? 5, ????? ?????, ??? ?????? ???????, ????? ?? ?????, ?? ?????????????? ???  
????????????? ? ?????????? ?????? ?????? ?? ?????? ?????? ??? ?????? ?????? ??? ?????????? ???  
????? ????.

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

32      ???????, ?????? ?? ? ? ?????????????? ?????? ??????? ?????????? ?????????????????? ?? ?? ??  
????????? ?? ???? ??????? ??????, ?????? ?? ?????????? ?????????????? ?? ????, ?????? ?? ?? ??  
????? 4, ?????????? 5, ?????? ?? ?????? ??????, ??? ?????? ???????, ??? ?????? ???????, ??? ?????? ??? ? ??  
?????? ?? ?? ?????????? ?? ?????????? ?????????????? ?? ??? ?????? ??? ??????????????, ?  
?????, ?? ?? ?????????????? ?????? ?????????????? ?? ??? ?????????? ? ?? ??? ?????? ??????? ?? ??  
?????? ?? ?? ?????? ??????????.

33 ??????????????, ?? ??? ?????????? ?????????? ??????? ?????? ?? ??????????, ?????? ???

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

34      ????? ??????? ?? ??????????? ?????????? ?????????? ?? ??????? ? ?????????? ? ???????????  
????????? ????????????, ??? ????? 4, ?????????? 5, ??? ??????, ??? ????? ???????, ???  
?? ??????????????? ??? ?????????? ?? ?????????? ? ??? ?????? (?????? ??  
??????????????, ? ?????? ??????, ???????, ?????????, ?????????? ??? ?????????? ???????, ?  
?????? ??????, ? ?????? ?????????? ??? ?????????????? ?????????? ??? ? ??????  
??????, ???.) ?????????? ???, «?????????», ?????? ?? ?????? ?????????, ?????? ??  
?? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ??????.

35    ?? ???? ??????, ? ?? ??????? ?????? ??? ???? ?????????????? ?????????? ?????? ??? ??  
????????????????? ?????? ?????? ?????????????? ??? ?????? ?? ?????????????? ??? ??? ??? ??  
?????????????, ??? ?? ?? ?? ?????????????? ??? ?????? ?????? ??????????. ??? ?? ??? ?????? ??  
????? 4, ?????????? 5, ?????? ??????, ??? ?????? ?????? ?????? ?????????? ?????? ??? ? ??????  
??? ?? ??? ?????????? ??? ?? ?????????? ??? ??? ?????? ??? ?????? ??? ?????????????? ???  
????????????? ? ??? ?????? ???????, ?????????? ??? ?? ?????? ?? ?????? ?? ??? ??????????????  
????????? ?????? ?????? ?????? ?????????????? ? ??? ?????????? ?????? ?????????? ??? ??  
????? ??? ?????? ?????? ?????? ?????????????? ??? ?? ?????????? ?????? ?????????? ???.

36 ????????, ??? ?????? ?? ??????? ?? ?????????? ??? ?????? ??????? ??? ?????? ??????????????????  
?????? ?????????????? ??????, ?? ?????????????????? ??? ?????????? ? ??? ?????? ??????, ???  
????? ? ?????????? ?????????? ?? ?????????? ??? ?????? ??? ???? ?????? ?????? ??? ?????? ??? ???? ???  
??? ?????????? ??? ?????? ???, ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??????????  
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????.

37 ?? ?????? ??????? ?? ?????????????????? ?????????????? ?? ?????? 4, ??????????? 5,  
?????? ?? ??????, ?? ???? ??????, ?? ?????????? ?? ?? ?????????? ??????? ???????  
????? ?? ?? ??????? ?? ??????? ??????? ?? ?????? ?? ?????????? ?????????????? ?? ??  
?? ?????? ?? ?? ??????? ?? ?????? ?? ?????????? ?? ?????????????? ?????????????? ?? ??  
?????????????.

38 ??????? ?? ??????? ??? ?? ?????? ?????? ??? ?????? 4, ??????????? 5, ??????????  
????? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ??????, ?????? ??? ?????? ???  
??? ?????????? ??? ???????, ?????? ??? ????? ??????? ?? ??????? ????????. ??  
????? ??? ?????????? ??? ?????? ??? ??? ????? ??????, ?? ??? ????? ? ??????????  
????????? ??? ?????? ?? ?????????? ?? ?????? ?????????? ??? ?? ?????????? ??? ?????? ???  
????????? ??? ?????? ???????, ?????????? ?? ?????? ?????????? ? ?????? ?????? ???????, ???  
????? 2, ??? 1, ??? 4, ?????????? 1 ??? 2, ??? ?????? ????, ??? ???? ????, ????.  
????????????? ?????????? ?????? ??????????, ??????????, ????

39      ????? ????????, ?? ?????? ??? ???? ?????? ?????? ??? ?????? 4, ?????????? 5, ???  
????? ?????? ?????? ?? ?????????? ?? ??????.

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

42 ????????????????, ? ????. ??? ?????????????? ????????????????, ??????????? ??? ????????????????, ?????????? ??? (??., ?????? ????, ??????? ?? 21?? ??????????? 2006, C-255/02, Halifax  
??., ??????? 2006, ?. I?1609, ????? 92), ??? ?????????? ?? ?????????????????? ??? ?????????????? ???  
????????????? ????, ??? ?????? ??? ?????????? ??? ???, ?? ?????????????? ??? ?????  
????????????? ??? ?????? ?????? (??., ?????? ????, ??????? ?? 7?? ?????????? 1999,  
C-216/97, Gregg, ?????? 1999, ?. I-4947, ????? 20).

43      ???????, ??????????? ?? ???? 4, ?????????? 5, ??????? ??????, ??? ???  
?????? ?????? ?? ??????????? ?? ??????? ??? ?????? ??? ?????? ??? ?????????? ??????????????  
(?????? ?? 8?? ?????? 2006, C?430/04, Feuerbestattungsverein Halle, ??????? 2006, ?. I-  
4999, ??? 24).

45 ??????? ????? ? ?????? ??? ?????????????? ?? ??????? ??????? ?????? ?????????? ???  
?????? ????? ?? ?????? ?????? ?????????? ?????? ??? ?? ???????, ????????, ???  
?????????? ?? ???? ?? ?????? ?????????? ?? ?????? ???? ?? ?????????? ? ?? ???? ?? ?????????? ?? ???? ??  
?? ???? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ?? ??????? ???, ???  
????? ? ?????? ??? ???????, ?????? ? ?????????? ?????? ?????? ????????????,  
????? ?????? ?????. ? ?????? ??? ?????????? ??????, ??? ?????? ??? ?? ??????  
????????????? ??? ?????? ?????????? ?????????? ??? ?????? ?????????? ?????? ?????????? ??????  
????? ?????????? ??? ? ?? ?????? ??? ?????????? ?????? ?? ?????? ?????? ?????????? ?????????? ??????  
????? ??? ?????? ????????????, ??? ?????? ??? ?????????? ?????? ?????????? ?????????? ???  
????? ??? ?????????? ?????? ???????.

46 ??????????, ?? ?? ?? ????? ?????????????? ?????????????? ?? ??????? ?? ??? ????? ??  
?????????????, ?????????????? ?? ?? ??? ?????????????? ?? ?????????????? ?? ?? ??????????????  
?????? ?????, ?????????????? ?? ??????? ?? ?????? ?? ?????? ?? ?????????????? ??????????????  
????????? ?? ?? ??? ?? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
???? ?? ?, ??? ? ??? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?? ?? ?????? ?????????? ?????????????? ?? ?? ?????? ?????? ?????? ??? ?? ?????????? ???  
???? ?? ?????????????? ?????????? ?????? ?????? ??????.

47 ???????, ??? ???? ?????????????? ?????????? ?? ??????????, ? ???????  
????????? ?????? ?? ?????? ??????, ? ?? ?????????? ??? ?????????? ??? ????? ?????????????? ?'  
???? (??????? ??? 22?? ?????????? 2001, C?301/97, ??? ?????? ??? ???????????, ??????  
2001, ?. ??8853, ??? 43, ??? Halifax ?.., ???????????????, ??? 72). ??? ? ??????? ???  
????????? ??????? ??????? ?? ??????? ?? ?????????? ?????????????, ?????? ?????????? ???  
????????? ??? ??????? ?? ?????? ?????????????, ???????????, ??? ?? ??????? ??  
?????????????? ?? ?????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ??????

?????????? (??., ?????? ????, ?????????? ?? 15?? ?????????? 1987, 326/85, ????)  
???? ??????????, ?????? 1987, ?. 5091, ??? 24, ??? ???? 29?? ?????? 2004, C?17/01,  
Sudholz, ?????? 2004 ?. I?4243, ??? 34).

48      ??? ????? ??? ?????????? ????????, ??? ?????????? ?????? ??? ?????????? ?????? ???, ?????????? ?? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??.. ???????? ??? 26?? ?????????? 2005, C?376/02, ?????????? «Goed Wonen», ?????? 2005, ?. I?3445, ????? 32).

49      ???????????????, ? ?????? ??? ?? ?????????????? ??? ?????? ??? ??????????????, ???? ???  
??????? ??? ?????? 4, ??????????? 5, ??????? ??????, ??? ?????? ??????, ?????? ??  
?????????????? ?? ?????? ?? ?????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????? ??  
????????????? ?? ?????? ?? ?????? ?????????????? ?????????????? ?????????????? ??????????????, ????  
????? ?????????? ?????????????? ??????????, ??? ?????????? ??? ?????????????? ?? ?????????? ??  
????????? ??????, ??? ?????? ? ??????????? ?????? ??? ?????????? ?????? ?? ?????????? ?????????? ???  
????? ??? ? ?????????? ??? ?????? ??? ?????????? ?????????? ?? ??? ?????? ?????? ?????????? ???  
????????? ??????. ???????, ??? ?????? ??? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ??????.

50 ? ?????????? ?? ?????? ?????? ??????? ?? ?????????? ?? ?????????? ?? ?????????? ??  
????????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ??  
????????? ?? ?????? ??.

51      ??????? ?? ???? ?? ??????? ?????? ?? ?????? ?? ??????? ??????????????? ?? ?????? ?? ?????? ?? ?????? ??  
?????????? ?? ?? ???? ??????????? ??????????? ?? ?? ???? ??????????? ?? ?? ???? ??????????? ?? ?? ???? ??, ??  
?? ?? ??????????? ?? ?????? ?? ????, ?? ??????????? ?? ?????? ?? ??????????? ?? ?? ???? ??????? ?? ?? ??  
?????? ?? ????, ?? ??????? ?? ????.

53      ????? ??????????, ??? ?????? ??????? ??????? ? ?????????? ??? ?? ?????? 4, ??????????? 5,  
?????? ??????, ??? ?????? ??????? ??? ?????? ??? ?????? ??? ?? ?????????? ??????????? ???  
????? ??? ?????????????? ??? ?????? ??????? ?? ??????? ? ?? ??????? ??? ?????????? ??? ???????  
?????? ??? ??????? ?? ??????? ??????? ??? ?????? ?? ?????????? ?? ?????? ?? ??  
?????????? ?????????????? ??? ??? ?? ?????? ?? ?????????? ??????? ?????? ?????.

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54     ?? ?? ??????? ????????, ?? ?????? ??????????? ??????, ???' ??????, ?? ??????????????  
?? ? ??? «?? ??????? ??» ??????????? ??????????? ??? ??? ????? ?? ???????????, ??? ??  
?????? ??? ?????? 4, ??????????? 5, ??????? ???????, ??? ?????? ???????, ??????? ??  
?????????? ??? ?? ?????? ??? ??????? ??? ?????? ?????? ??????????? ??? ??????????  
?????????? ? ??? ?? ?????? ??? ??????? ??? ??????? ??? ?????? ??????????? ????????????. ?? ?? ???  
?????????? ??? ?? ?????? ??? ??????? ??? ??????????? ??? ?????? ??????????? ??? ??????????? ??? ??  
?????????? ? ??????????? ???.

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55 ?? ??????? ??????? ?????, ?????????????? ??? ?????? 139 ?? ??????? ?????????? ?? ???????  
??????????? Kokott ??? ?????? C-369/04, Hutchison 3G ?.?. (??? ??? ?????? ?????????? ?  
?????? ?? 26?? ??????? 2007, ??????? 2007, ?. I-5247), ??????? ?? ???? «?? ???????  
??» ??? ?????? ??????? ?? ?????????????? ??? ??????? ?????????????? ?? ??????? ???????

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

57      ????? ???? ??????????, ? ??? «?? ?????????? ??» ?????????????? ??? ?????????? ?????? ??? ??????  
????????? ??? ??? ?????????? ??? ?????? 4, ??????????? 5, ??? ??? ????? ?????????? ?? ?????? ?????????????? ??? ???  
??? ? ?????????? ??????????? ??? ??? ??? ?????????????? ??? ?????? ?????????????????? ??? ??? .

58 ? ??????? ?????????? ??????? ???, ??? ?? ???? ?????????? ??????? ????????????, ???  
????? ? ??? «?? ??????? ??» ??? ???? ?????? ??? ?? ?????????? ?????????????? ??? ???? ???  
????????????? ??? ?????????? ??? ?? ?????? ?????? ?????????????? ?? ?????????? ??? ???? ???,  
????? ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ?????? ?????? ??????????.

59    ? ?????????? ?????????????? ???, ??? ?? ?????????????? ??? ?????????????? ??? ?????????????  
?????????? ??? ?? ??????? ?????????????? ??? ????? ?????? ??? ????? ?????? ??? ??????????????  
????? ??????????? ?? ??? ?????????? ???????? ??? ????? ?????? ??? ?????????? ?????????????? ???  
????? ??? ??? ?????? ?????????? ??? ????? ?????? ????. ? ?????????? ?????? ?????? ??? ? ???  
«?? ??????? ??» ?????????????? ??? ??? ?????????? ??????????????. ?????? ??? ?????? ??  
????? ?????????? ?????????? ???????? ??? ?????? ??? ????? ?????? ?????????????? ???  
????????????? ??? ?????????? ?????????? ?????????? ??? ??????.

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

60 ??????????????? ???, ??? ??????????? ?? ???? ?? ?????? 30 ??? ?????????? ???????????, ? ??  
????????? ??? ??????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? 4, ??????????? 5,  
????? ???????, ??? ?????? ??????? ?????????? ??????????? ??? ??? ?????? ?????? ??? ???????  
???? ??????????????? ??????????? ???????, ??? ??????, ???????, ?? ??????????? ? ??????  
???? ??????????. ?????????????? ??? ??? ?? ?????? 4, ?????????? 5, ??????? ??????, ???  
????????? ?????? ??????????? ??? ?? ??? ?????? ?????? ?????????? ??????????? ?? ??????????? ?  
?????????? ?????????? ??????????? ??? ?? ??? ?????? ?????????? ?????????? ?? ?? ?????????? ?? ?  
???? ??????????. ??????? ? ??????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ???????????.

61    ?? ????? ? ??????? ?? ?????????? ?? ?????????? ?? ????? ?? ????? ?? ????? 4, ?????????? 5, ??????  
??????, ??? ????? ??????? ?? ?????????? ?? ?????????? ?? ????? ?? ?????????? ?? ?????????? ?? ??????????  
??? ??? ?? ?????????? ?? ????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ??  
?????? ?? ?? ?????????? ?? ?????????? ?? ??????????, ??? ?? ?????????? ?? ?????????? ?? ??????????  
? ?? ?????? ?? ?? ?????? 4, ?????????? 5, ????? ?? ?????, ??? ?? ????? ?? ??????.

62      ????????, ? ?? ??????? ????? ??? ?????????????? ?????? ?????? ???' ?????? ?????? ??  
????????? ?????? ?????? ?????????????? ?????????????? ?? ?????????? ?????? ?????? ?????? ?????????? ??????  
?? ?????? ??????????.

63 ??????? ? ??? «?? ??????? ??», ??? ???? ?????? ??? ?????? 4, ?????????? 5,

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

64    ??????, ? ?????? ?????????? ?????????? ??? ?????? ?????????????? ?? ?????????? ???  
????????? ????, ?? ??? ?????????? ??? ?????? ?????????? ??????????, ???  
????????????? ?????? ? ?????? ??? ??????, ??? ?????? ?? ?????????? ?? ??????  
????????? ??????????. ??? ?????? ?????? ?????????? ??? ?????? ?? ?????? ?????????? ???  
??? ?????? ???????.

65    ??????, ??? ?????? ?????? ?????? ?????? ??? ???? «?? ??????», ???  
??? ?????? ??? ?????? 4, ?????????? 5, ?????? ???, ??? ?????? ??????, ??? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ??????????  
?????????, ??? ?????? ?????????? ??? ?????? ?????????????? ?? ?????????? ??? ??????  
????? ??? ?????? ??????????, ??? ??? ?????? ??????????.

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66    ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ???? «?????????», ??? ??  
????? ??? ?????? 4, ?????????? 5, ?????? ???, ??? ?????? ??????, ???, ??????????  
?? ?????? ?? ???? ?????? «??? ?????? ? de minimis», ? «?????????» ? ???  
«???? ??????????».

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

67    ??? ??? ?????? ?????? ???, ? ??? «?????????» ?????????? ??? ??????  
«????????? ?????? ??????» ? «??? ?????? ?????? ??????????» ??? ??  
????????? ??? ?????? ?????? ?????? ???? ?????? ?????????? ??????????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????????  
??? ??? ???????, ??? ?? ?????? ?????????? ??? ??????????. ?????? ??????????  
?? ?????? 41 ??? ?????? ??? ?????? ?????????? Jacobs ??? ?????????????? ???  
Waterschap Zeeuws Vlaanderen, ??? ?? ??? ?????? ??? «?????????» ??? ?????????? ???  
??? «?????????».

68    ? ?????????? ??? ?????? ?????? ??? ???? «?????????» ?????????? ???  
????????? ??? ??? ?????????? ??? ??? ?????? ?????? ? de minimis. ??????????,  
????? ??? ?? ?????? ??? «?????????» ??? ?? ?????? ?????????? Jacobs ???  
????? 41 ??? ?????? ??? ?????? ?????? Waterschap Zeeuws Vlaanderen,  
??????????????, ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ???.

69    ??? ??? ??????, ? ??? «?????????» ?????????? ??? ?? ?????????? ??? ??????  
????????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??  
????????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??  
??? ?????????? ??? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

70    ? ?????????? ?????????? ??? ???? «?????????» ??? ??? ?????? «?? ??????  
????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ???».

71    ? ?????????? ??? ?????? ??? ?????? ??? ???? «?????????» ?????????? ?? ?????????? ???  
??? ?????? ?????? ??? ?????? . ??????, ?????????? ??? ?????? 4, ?????????? 5, ???  
?????, ??? ?????? ??????, ?? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?? ?????? ??  
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? «?? ?????? ??????». ? ?????? ??? ?????? ?????? ???, ?? ??? ??????????, ??  
????????? ??? ??? ?????????? ?????????? ?????????? ??? ?????????? ?? ??? ?????????? ??

? ?????????????? ?? ??????? ?? ??????? ?????? ??? ?????? 4, ??????????? 5. ?? ??? ???  
?????? ?????????????? ??? ??? ?????, ?? ?????? ?? ?????????? ??? ? ??????????,  
????????????? ??? «?????????», ?????? ?? ?????????? ??? ?????????????? ??? ???  
?????? ?? «?????????» ?????????? ??? ??? ??????????.

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

72    ????????????, ????????, ???, ??? ?????????? ??? ?? ????? 60 ??? ????????  
?????????, ? ??????? ??? ????? ??? ?????????? ??????? ??????? ??? ???  
????????????? ?????????? ??? ?????? ?? ?????? ??????? ???????, ??? ?????? ??????????  
?? ????? 4, ?????????? 5, ??????? ???, ??? ?????? ???????, ?????????? ??? ??????  
?????? ??? ??????? ??? ?????????????? ?????????? ???, ??? ?? ?????????? ?  
????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?? ??? ??????  
????????? ??? ???, ??? ???????, ? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
?????????.

73    ?????? ???, ? ??? «?????????» ?????? ?? ?????? ??? ??? ?????? ???  
????????? ?? ??? ?????? ??????? ??? ?? ???????, ?????? ??? ?????? 4, ?????????? 5, ???  
??????, ??? ?????? ???????, ??? ?????????? ?????? ??? ?????? ??? ??? ?? ???  
?????????????.

74    ?? ???, ?? ??? ??? ??? ?????? ??? ?????????? ??? ?????????? ??????????, ??????? ???  
????????? ??????????, ?? ??? ?????? ?????????? ??? ?? ??????? ??? ?????????? ??????????  
?????? ?????????? ?????? ??????????. ????????, ?? ?? ??? ?????? ??? ?????????? ???  
????? ??? ??? ??? ?????? ??? ?? ??????? ??? ?? ?????????? ??? ?? ?????????? ?????????? ???  
????? ??? ??????????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????.

75    ?? ????????, ?????????????? ???, ??? ?? ?????? 4, ?????????? 5, ?????? ??????, ???  
????? ???????, ?? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????????  
????? ??? ??? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???,  
????? ??? «?????????». ?? ??? ?????, ? ?? ?????? ??? ?????????? ??? ?????? ???,  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ?????? ??? ?????? ???,  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?? ??? ?????? ??? ??????.

76    ??? ???, ??? ?????????? ??? ?? ??? 38 ??? ??????? ??????????, ?? ??????? ???  
?? ?????? ?????? ??? ?????? 4, ?????????? 5, ??? ?????? ?????? ?????????? ?????? ???  
????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???,  
«?????????» ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ? ?? ?????? ??? ??????????  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ???  
????? ??? ??????????.

77    ???, ? ??????? ??? ??? ?????? ??? ?????????? ?????????????? ?????????? ???  
????????? ????. ????????????, ? ?????? ??? ?????????? ?? ?????? ?????? ?????? ???, ???  
????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ??? ???  
????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??? ??  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????? ??? ?????????? ??? ??????????.

78    ???????????, ? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ???

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

79     ???? ????????, ??? ?????? ??????? ??????? ? ??????? ?????? ??? ? ??? «??????????», ???  
??? ?????? ??? ?????? 4, ?????????? 5, ??????? ??????, ??? ?????? ??????, ???  
?????? ??? ?? ?????????????? ??? ??? ??? ??????????????, ?????????????? ? ???????????, ???  
?????? ?? ??? ????? ?????? ??????.

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80      ?????????? ??? ? ??????? ?????????? ??? ?? ???? ??? ????? ?????????? ??? ?????? ?????  
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ?????????? ,? ???  
????????? ??? ?????????? ??? ?????? ?????? ?????? ??????. ?? ???? ??? ?????? ?????? ??????????  
????? ?????????? ?????????????? ??? ?????? ?????? ,? ???? ??? ?? ??? ?????? ?????? ,? ??? ??????????.

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

1) ?? ?????? 4, ??????????? 5, ??????? ??????, ??? ????? ??????? 77/388/??? ???  
??????????, ??? 17?? ??? 1977, ??? ??????????? ??? ??????????? ??? ???????  
??????, ??? ??????? ?? ??? ????? ?????? ?????? ????????? - ??? ????? ??????? ???  
????????????? ????: ?????????? ?????????? ???, ??? ??? ?????? ??? ??  
????????? ?????????? ??? ??? ??? ??? ?????????? ??? ????? ??????? ?? ?????????? ?  
?? ??????? ??? ?????????? ?????? ??? ?????? ??? ??????? ?? ?????????? ??? ??????????  
?????? ?? ?????????? ?? ??? ??? ??? ?????????? ?????????? ??? ??????? ??  
????? ?? ?????????? ??????? ?? ??? ??? ?????????? ?????????? ??? ??? ??

2) ? ??? «?? ??????? ??», ??? ???? ?????? ??? ?????? 4, ?????????? 5, ??????? ??????, ??? ?????? ?????? 77/388, ??? ???? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????.

3) ? ??? «??????????», ??? ???? ?????? ??? ?????? 4, ?????????? 5, ??????? ??????, ??? ?????? ?????? 77/388, ??? ???? ?????? ??? ?? ?????????? ??? ??? ????????????, ??? ?????? ? ????????, ??? ?????? ??? ?????? ??????.

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

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