

???????? C-581/08

EMI Group Ltd

???

The Commissioners of Her Majesty's Revenue and Customs

(?????? ?? VAT and Duties Tribunal, London Tribunal Centre ??? ?? ?????? ?????????????????
?????????)

«???? ??????? ??? – ?????? 5, ???????????? 6, ??????? ??????? – ?????? ??? ??? “?????????” – ?????? ??? ??? “?????? ?????? ???” – ?????? ??? ??? “?????? ?????? ???” – ?????? ??? ??? – ?????? ??? ??? ??????????? ???»

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

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

(?????? 77/388 ??? ??????????, ????? 5 § 6, ??????? ????????)

2. ??????????? ?????????? – ?????????? ??? ?????????? – ????? ?????? ?????? –
????? ??????? ??? ?????????????? ????? – ??????? ?????????? ??? ??? – ??????
????? ?????????????? ?????????????? ?? ???????? ?????? – ??????? ??? ?????? ??????
????? ??? ??? ??????????

(?????? 77/388 ??? ??????????, ????? 5 § 6, ??????? ??????)

3. ??????????? ?????????? – ?????????? ??? ?????????? – ????? ?????? ?????? –
????? ?????? ??? ?????????????? ????? – ?????? ?????????? ??? ??? – ??????
????? ?????????????? ?????????????? ?? ?????? ?????? – ?????????? ??? ?????? ??????
????? ??? ??? ??????????

(?????? 77/388 ??? ??????????, ????? 5 § 6, ??????? ????????)

1. «??????», ??? ???? ?????? ??? ?????? 5, ?????????? 6, ?????????? ??????????, ??? ??????
?????? 77/388, ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ?????????? ??
????? ?????? ?????? ???????, ??? ???? ???? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??
????????? ??? ?????????? ??? ?? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??
????????????? ??? ?? ??? ?????? ???, ??? ???? ???? ?????? ??? ?????????? ??? ?????????? ??
????????????? ??? ?? ??? ?????? ???, ??? ???? ???? ?????? ??? ?????????? ??? ?????????? ??
????????? ??? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????? ?????????? ??? ?????????? ??? ??????????
??????????. ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ???? ????
????????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
????? ?? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
?? ??? ?????????? ??? ?????????? ??? ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????. ? ??? ??????????
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????

????????????, ? ??????? ?????????? ?????????? ?????????????????? ??? ?????????? ?????????????
????????????? ?????? ?? ??????? ?????????? ?????????? ?????????, ?????? ??? ??? ?? ?????? ?????? ??????
????????????? ?????? ?? ??????? ?????????? ?????? ?????? ?????????? ??? ?????????? ?????? ?????? ??????.
?????????????, ???? ?????????? ?????????????? ?????????? ?????????? ?????????????????? ?? ?????????? ?????????? ??
????????????? ??? ?????????? ??? ??? ?????????? ??? ?????????? ??? ?????????????? ???, ?? ?? ??? ?????? ?????????? ???
????? ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????????????? ?? ??? ?????? ??? ?????? ?? ??????????????
?? ??????? ?? ?? ?????????? ???, ???? ??? ?? ?????????? ??? ?????? ??????. ???????, ??? ??????
????????? ???? ??? ?????? ??? ?????? 5, ?????????? 6, ?????????? ?????????, ??? ??????
????????? ?????????? ?????????? ?? ??? ?????? ???????, ?????? ??? ?????????? ? ??????????????
????????? ??? ?????????? ??????????, ?????? ? ?????????? ??? ?????? ?????? ?????? ?????????? ?? ????
????????? ??? ?????????? ??????????. ???????, ???? ?????? ?? ?????????????? ???, ?
????????? ?????? ?????????? ?????? ??? ?????? ?? ??????????????, ?.?, ?????????????????? ?
????????????? ??????????, ?? ?????? ?????????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ????
????? ??? ??????????, ?? ?? ??????, ?? ?????????? ?? ??? ?????? ??? ?????????? ??? ??????,
????????? ???? ?????? ?????????? ?????????? ??? ??????????, ??? ?????? ??? ?????? ??? ?????? ? ????
??? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ?????????????? ??? ??????????????
?? ??????????.

?????????, ??? ?????? ?????? ??????????????? ??? ?????????? ??? ?????????? ?????????????? ?????????? ???????????????
??? ??? ??????????? ??????? ??????? ?????????? ?????????? ?????????? ?? «plugger», ?????? ??
????? ???????????, ??? ??? ??????? ??? ??? ?????????? ?????????? ?????????? ???????????????, ?? ??????
?? ??????????? ?????? ??????? ??? ?????????? ?????????? ?????????? ???????, ?????? ??? ?????? ?????? ?? ?????????? ???
????????? ?? ?? ?????? ?????????? ?? ?????????? ?????????? ?????????? ?????????? ?????????? ?? ?? ?????????? ???
????????? ?????? ?? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?? ?????????? ???
????? ??? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?? «pluggers»
?? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ???
????????? ?? ?? ?????????? ???????????, ??? ??? ?????????? ?????????? ??? ? ?????????? ??? ??????????
????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ?? ?????? ??? ? «plugger»
????? ?? ?????? ?? ???????????, ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ?? ??????.
??????, ?? ?????????? ?? ?????????????? ?? «plugger» ?? ?????? ?????????? ??????????
?????????? ?? ?? ?????? ??? ?????? ?????? ???????????????, ?.?. ?????????? ?? ?? ?????? ??? ???????????, ???
?? ?? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ???????????
?? ?? ??? ?????? ?????????? ?? ??????????. ?? ?????? ???, ??????, ??????, ??????, ??? ???????????
?? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? 5, ?????????? 6, ??????
????????, ??? ??? ?????? ???????, ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????????
????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ??
????????? ??????? ?????????? ?????????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?? ??,
??????, ???????, ?? ?? ?????? ?????????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ??
????????? ??? ??? ?????? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??

(?. ??????? 29-31, 35-40, 53, ????????. 1, 4)

2. ? ??? «????? ?????? ??????» ??? ?????? 5, ??????????? 6, ???????? ????????, ??? ????
?????? 77/388, ??? ??????????? ??? ?????????? ??? ????????, ??? ??????? ???, ??? ??????? ??
????? ?????? ??????? ????????, ??? ??? ?????? ??? ??? ?????????????? ?????? ???????????
?????? ? ????? ?????? ??????? ??????? ?????????? ??? ??? 50 ??? ????? ?????????? (GBP) ??? ??
??? ??? ??????? ??? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ??? ?? ??? ??? ??
????????? ??? ?????? ?????? ?????? ??? ?????????? ???????????.

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

????????? ??? ?????? 5, ??????????? 6, ??????? ???????, ??? ??? ??????????? ??? ???.
?????? ? ?????? ??? ? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????.
??????, ? ???????????, ?? ?????? ??? ?????? ?????? ???????????, ??? ?????? ?????? ??????????
????????? ??? ?????? ??? ??????? ?????? ??? ?? ?????? ?????? ??????????? ??????????. ??? ?????? ??????
??? ??? ?????? ??????? ?? ??? ?????? ?? ?? ?????? ??? ?????? ??????????? ?????????? ??? ???
??? ??????? ??? ??? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????????
????? ?????? ??? ??? ?????? ???????????, ???????????, ? ?????? ?????? ?????? ??? ???
????? ?????? ?? ??? ?????? ?????? ??? ?????? 5, ??????????? 6, ??? ??? ?????? ??????, ??? ??
????? ??? ?????? ?????????????????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ???
?????????.

(?. ?????? 42, 44-45, ??????. 2)

3. ?? ??? 5, ??????????? 6, ??????? ???????, ??? ??? ?????? ??????? 77/388, ???
?????????? ??? ??????????? ??? ???????, ??? ???????, ??? ??????? ?? ??? ?????? ??????? ??????
??????, ??????????? ??? ?????? ??????????? ??????? ??????? ??? ?????? ??????? ?????? ???
????????? «???? ?????? ?????» ??? ??? ?????? ??? ??????????? ?????? ??? ?????????? ???
????????? ??? ??? ??? ??????????? ??????? ??????????? ??? ??? ??? ?????? ???????.
????????? ??? ??? ??????? ?? ??? ??? ??? ?? ??? ???????.

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

(?. ?????? 49-50, ??????. 3)

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

?? 30?? ??????????? 2010 (*)

«????? ?????? ??? – ??? 5, ??????????? 6, ??????? ??????? – ?????? ??? ??? “?????????”
– ?????? ??? ??? “????? ?????? ?????” – ??????? ??????????? – ?????? ?????? ???
????????????? ???»

????? ?????? C?581/08,

?? ??????????? ?????? ??????? ?????????????? ?????????? ??????? ??? ?????? 234 ??,
?? ??????? ?? VAT and Duties Tribunal, London Tribunal Centre (?????? ???????) ??
?????? ??? 17?? ??????????? 2008, ? ?????? ??????? ??? ??????????? ??? 29 ???????????
2008, ??? ??????? ??? ???

EMI Group Ltd

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The Commissioners for Her Majesty's Revenue and Customs,

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

????????? ??? ??? K. Lenaerts, ?????? ????????, E. Juhász, ?. ??????, T. von Danwitz
(???????) ??? D. Šváby, ????????,

?????? ??????????: N. Jääskinen

?????????: C. Strömholm, ??????? ????????????,

?????? ??? ?? ?????? ?????????? ?????????? ??? ??????? ??? ??' ?????????? ?????????? ???
21?? ?????????? 2010,

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

- ? EMI Group Ltd, ?????????????? ??? ??? R. Cordara, QC, ??? P. Key, barrister,
- ? ?????????? ??? ??????? ??????????, ?????????????? ??? ??? L. Seeboruth,
????????? ??? ??? P. Mantle, barrister,
- ? ?????????? ??????????, ?????????????? ??? ??? ?. Lumma ??? C. Blaschke,
- ? ?????????? ??????????, ?????????????? ??? ??? M. Dowgielewicz,
- ? ?????????? ??????????, ?????????????? ??? ??? R. Lyal ??? ??? M. Afonso,

???? ?? ?????? ??? ?????? ?????????? ??? ??????? ??? ??????? ??? ?????? ?? ?????? ???
?? 15?? ?????? 2010,

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

???????

1 ? ?????? ?????? ?????????? ?????????????? ?????? ??? ??????? ??? ?????? ???
«?????» ??? «????? ?????? ?????» ??? ?????? 5, ?????????? 6, ?????????? ???????, ???
????? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ?????????? ???
????????? ??? ?????? ?????, ??? ?????????? ?? ??? ????? ?????? ?????? ?????? – ???
????? ??? ????? ?????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?. 49, ??? ????: ??? ?????).

2 ? ?????? ?????????? ??? ?????? ?????? ?????? ??? EMI Group Ltd (???
????: EMI) ??? ??? Commissioners For Her Majesty's Revenue and Customs (???:
Commissioners) ?? ??????????, ??????, ?? ?????? ??? EMI ??? ?????????? ???
????????????? ??? (???: ???) ??? ?????? ?????????? ??? ??? ?????? ??? 1987
?? ?? ?????? ??? 2003 ??? ?????? ?????????? ??? ?????? ??? 2004.
????????? ??? ?????? ??? ?????? ?????? ? Commissioners ?? ?????? ??? EMI ??? ?? ????????

?? ????????

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

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

«???? [??] ???????????:

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

2. ?? ?????????? ??????.»

4 ?? ?????? 5, ??????????? 6, ??? ????? ??????? ??? ? ? ???:

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

5 ? ????? ??????? ??????????? ?? ??? ?????? 2006/112/?? ??? ???????????, ??? 28??
?????????? 2006, ??????? ?? ?? ????? ??????? ????? ?????????????? ??? (?? L 347, ?. 1),
??? ??????? ?? ????? 16, ??????????? 2, ????? ????? ??????????? ?? ?? ????? 5, ???????????
6, ??????? ???????, ??? ????? ???????.

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

6 ?????????????? ?????? ?? ?????????? ??? ?????? 5, ?????????? 1, ??? ?????? ??? ??? ???
1994 (Value Added Tax Act 1994), ?????? ??? ??? ?????? 5, ?????????? 1, ?????? 2, 2 ZA ???
3, ??? ?????????? 4 ??? ?????? ????, ?? ?????? ??? ?????????????? ??????????????
????? ???? ?????? ?????? ??????.

7 ?? ?????????? ??????, ????, ????? ???????, ?????????????? ???' ?????? ??? ? ?????????? ?
????????? ?????? ?????????????? ??????????????, ????? ?????? ?? ?????? ?????? ?????? ???
???, ?????????????? ????, ????? ?????????? ?? ??? ?????????? ??????, ????? ?? ?????????? ???
????????????? ????, ??? ??????????. ????, ????? ?? ???, ? ????? ????? ?? ?????? ??
????????? ??? 50 ?????? ?????????? (GBP) ??? ?????? ??????. ??? ???? ?????????? ??? 2003,
? ?????? ???, ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ??????. ??? ?????? ??
????????, ?? ?? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??????, ?????????? ???
?? ?????? ?????? ?? ??????. ??? ??? ?????? ??? 1993, ? ?????? ?????? ?????? ?????? ???
????????? ??????, ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ??? ?????? ?? ??????
????????? ??? ?????? ???.

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

8 ? EMI ?????? ??????? ??????? ?????????? ??? ?????????? ?????????? ?????????? ?????????????? ???
?????????. ??? ?? 1987, ??? ??? ??????? ??? ??? ?????????????? ??? ??????, ? EMI
????????? ?????? ?????????? ???, ??? ?????? ?????? ?????????, ??????? ??? ??????????
????? (??? ????: CD), ?? ??????? ??????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????????? ??? ?? ?????????? ?? ??? ??????????.

9 ??? ??????? ?????? ??? ?????????????? ?????????????? ??? ??????????, ?????? ??????????
????????????? ??? ?????? ??? ?? ??????? ??? ?????????? ??? ?????????????? ??? T???, ?? ??????????????

?????????, ?? ??????????? ???????????, ?? ?????????????? ???????, ?? ??????????????
???????? ???? ??? ?? ??????????????. ??? ??? ?????? ??? ?????????? ???, ? EMI
?????????, ??????, ??? ?????? «pluggers», ?????? ??????? ?? ?????? ?????? ??
?????????? ?? ??????????? ??? ??????? ??????????? ?? ??????????????? ??? ??? ??? ???
T??? ??? ?? ?????? ??????????? ?? ??? ??? ?????? ??????? ??????, ?? ??? ?????? ??????
?????? ?? ??????, ??????????? ??????????????? ??? ??????????????? ?? ??????????????? ???
?????????????? ?? ??? ?????? ??? CD.

10 ??? ??????? ???, ? EMI ?????????? ?????????? ?????????????? ?? ?????????? ??????: CD
????????? (CDR) ?? ??????? ???, ?? ?????? ?????????????? ?? ?????? ?? ?????????? ?? ??????
?????????? ??, ?? ?????, ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ??????
????????? ?? ???????????, CD ??????? ?? ?????? ?????????? ??, ?? ?????? ?????????????? ??
????? ??, ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ??, ?? ?????? ?? ?????? CD ?? ??,
?? ??????, ?? ?????, ?? ??????, ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ?? ??????????
?? ??????, ?? ?????? ?? CD ????, ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ??????. ?? CD
????? ??, ?? ?????? ?? ?????????????? ?? ?????? «????????????? ??, ?? ?????????????? ??
?????????».. ?? ?????? ?? ?????????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ?? ??????
????????? ??, ?? ?????????? ?? ?????????????? ?? ?????? ?? ?????????????? ??, ?? ??? EMI.

11 ??????? ?? ??? ??????? ???????????, ?? 90 % ??????? ?? CD ??? ???????????
??? ??????? ??????????? ??????????? ?? ??????? ??????????? ???????????????,
????????????? ??????? ?? CD ??? ??????????????? ?? ??????? ??????????????? ?? ???? ??
???? ?? ??????? ?? ??????????? ??????? ?? ??????? ?? ??????? ??????????? ???????????.
?? ?? ??????? ??????????? ??????? ?? ??????? ??????????? ??????? ??????????? ???????
?? 7 000 ??? ????? ??????? ?? ?????? ? EMI ??????? ?? ??????? ??????? ?? ???????
?????????. ?????? ?? ??????????? ?? ??????????????, ?????????????? ??????? ???????
200 ??? 500 ??????????. ??????????? ?? ??????? ?? ?????????? ?? ?????????? ?? ??????????
?? ?????????? ??????? ?? ??????? ?? ??????? ?? ?????????? ?????????????? ?? ?????????????? ??
?????????. ??? ? ??? ??????????? ?????? ??????? ?? ?????? ?? ??????? ?? ???????, ? EMI ???????
???? ?????? ?? 2 500 ??? 3 750 ??????? ??????. ??? ?????? ??? «pluggers», ? ???????
????????? ?? ?????? ??? 600 ?????? ?????????? ?? ?????????? ??????. ???????????,
????????? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?????? ???
????????? ??? ??? ????? ??????????, ??? ?? BBC.

12 ???? ??? ??????? ???? 1987 ??? ??? ?????? ??? 2003, ? EMI ?????????? ??? ??? ??
????????? ?????????????? ??? ?????????????? ??? ?? ?????????????? ??????. ???????,
????????? ??? ? ?????? ?????????? ??? ?????? ??????? ?? ?? ?????? 5, ?????????? 6,
????????? ???????, ??? ?? ??? ?????? ??? ?????????? ??? ??? ????? ?????????? ??????, ? EMI
????????? ??? Commissioners ?????? ?????????? ??? ?????? ??? ????? ?????????? ?? ??? ???
?? ?? ??? ????? ?????????? ??????. ??? ?? ??? ?????????? ??? ?????????? ??? ??? Commissioners, ?
EMI ?????????? ??? ?????? ??????????.

13 ???????, ?????? ??? ?? ?????? ??? 2003 ? EMI ?????? ?? ??????????? ??? ??? ?? CD
??? ?????????? ??? ?????? ??????????, ? Commissioners ?????? ??? ?? ?????????? ??? ??? ??
????? ??? 2003 ??? ??? ?????????? ??? 2004 ????? ?????????? ??? ??? ??? ??? ??????
EMI ?????? ?????? ??? ?????????? ??????????, ? ????? ?????????? ??? ??? ??
??????????.

14 VAT and Duties Tribunal, London Tribunal Centre,
?????????? ?? ?????????? ?? ?????? ?? VAT and Duties Tribunal, London Tribunal Centre,
?????????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ??
????? ?????????????? ?? ??????????:

«1) ??? ?????? ?? ??????????? ? ?????????? ???????? ??? ?????? 5. ?????????? 6. ???

????? ??????? ??? ?? ??????????? ??? ??????? ??????????;

2) ??????????, ??? ????? ?? ?????? ?????????????? ??? “?????????” ??? ??? ??? ??????
??? ?????????? ?????? 5, ?????????? 6, ??? ??? ????? ??????;

3) ?????????? ?? ??? ????? ?? ?????? ?????? ?????????????? ??? ??? “?????” ???
????????? ?????? 5, ?????????? 6, ??? ??? ????? ??????, ??? ?????? ????
????? ?? ??????:

?) ??? ?????????? ??????, ?? ?????? ??? ?????? ??? ?????????? ?????? ?? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????????????? ?
????????? ??? ?????? (???. ?? 1993) [:]

?) ??? ??? ? ?? ?????? ??? ?? ?????????? ??? ?????????? ??? ?? ??? ?????? ??? ??????
????????, ?? ?????????? ??? ?? ?????????? ?????? ?????????????? ? ??? ?????????? ??? ??????
????? ??? (???? ?? 1993);

4) ?????????? ?? ??? ?????? ??? ?? ?????????? ?????????????? ??? ??? “????? ?????? ????”
??? ?????? 5, ?????????? 6, ??? ?????? ??????, ??? ?????? ??? ?? ??????????????:

?) ??? ??? ??? ?????? ?????? ?????? ?????? ??? ?????? (???? ?? ?????????? ???
2003) [:]

?) ?????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ?????????? ??????
?? ?????????? ??? ?? ?????????? ?????? ??? ?????????? ??? 50 GBP (???? ?? ?????????? ???
2003);

5) ?????? ? ??????? ??? [??????? ?????? ??? ?????? ?????? ??????????] ?????? ?????????? ???
?? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ?????? ? ?????????? ???
????????????? ??? ?????? ?? ??? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ???
????, ?????? ?? ?????????? ?? ??? ?????? ??? ?????????? ?????? ?????????? ?? ?????????? ??
????? ?????? ?? ?????? ??? ?? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??
????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ??????; ???

6) ?????????????? ?? ?????????? ??? [?????????] ?????????? ?? ?????????? ??? ?
????? ?????? ?????????? ??? ?????? ??? ? ?????????? ?? ?????????? ??? ?????? ???, ? ?????? ??
????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??
?????;»

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

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

15 ?? ?? ?????? ??? ???????, ??????? ?? ??? ?? «????????», ?????? ??? ?? ?? ??????? ???
?? ?????? ??????? ???, ?? ?????? ?????? ?? ?????????? ??? ???????, ?? ?????? ??????????
????? ?? ?????????? ??? ?????? ?? ?????????? ??? «????????» ??? ?????? 5,
????????? 6, ??????? ???????, ??? ?????? ?????? ???, ?????????? ???, ?????????? ???, ?? ? ?????? ??????
????????? ?????? ?? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ??????
?? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

16 ??????????????, ???????, ??? ? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??? ?????? ????
?? ?? ?????? ???, ??????, ??????, ?? ?????? ??? ?????? ?? ?????? ?? ?????? ?? ?????? ??? ?
????? ??? ?????? 5, ?????????? 6, ?????? ??????, ??? ?????? ?????? (??., ???????,

?????? ?? 6?? ??????? 2008, C998/07, Nordania Finans ??? BG Factoring, ??????? 2008, ?. I?1281, ????? 17 ??? ??? ?????????????? ??????????).

17 ?????????????? ??????? ??? ? ??????? ??? ?????? ?????????? ??? ?????????? 6 ???
?????? 5 ?????????? ?????????? ??????? ??? ?? ?????? ? ?????????? ?????? ??? ??? ????
????? ?????????? ?? ??????? ?????? ? ?????? ?????????? ?? ??????? ??????, ??????? ??
?? ????? 2, ?????????? 1, ??? ????? ??????. ??? ????? ???????, ?????? ??? ?????????? ??
????? ??? ? ?????????? ??? ?????????????? ?????, ??????, ??? ?????????? ??? ???
????? ?????? ?????????? ??? ? ??????? ??????? ??? ?????? ?????? ?????? ?????? ???
????????? ??? ???, ???????, ??? ?????? ?????????? ? ?????? ?????? ?????????? ??????????
????? ? ?????? (??., ?????? ????, ?????? ??? 20?? ?????????? 2005, C-412/03, Hotel
Scandic Gåsabäck, ?????? 2005, ?. I-743, ??? 23 ??? ????? ?????????? ??????????.

18 ??????????????, ??? ?????????????? ? ?????????? ??????????, ? ?????????? ???
????????? ?????? ??? ?? ????? 5, ?????????? 6, ????? ???????, ??? ????? ??????
????????? ??? ?????????? ??????????? ?? ?????????? ??? ?????????? ??????????????.

20 ????????, ? ?????? ??? ???????? ???????? ??? ?????????? 6 ??? ?????? 5 ???
????? ?????? ?????? ?? ?????????? ?????, ????? ???, ?????, ?? ?? ?????? ? ??????
??? ?????? ??????? ???, ???????, ?? ??? ?????????? ??? ??????????
????????????????? ? ??????? ??? ???????? ??? ??? ?????? ?????? (??., ???'
???????, ??????? ?? 18?? ???????? 2004, C?284/03, Temco Europe, ??????? 2004, ?. I-
11237, ????? 17, ??? ??? 14?? ?????? 2007, C-434/05, Horizon College, ??????? 2007, ?. I?
?4793, ????? 16).

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

22 ????? ???? ? ?? ?????? ???????, ??????????? ??? ? ?????????? ??? ???? ?????? 5, ?????????? 6,
?????? ???? ??????, ?? ???? ???? ?????, ??????? ?? «????????? ??? [...] ?????? ??????
[...] ??????», ?????????? ?? ??????? ???, ??? ???????, ? ?????????? ?????????? ??????
?? ????? ?? ??????? ??? ?????????? ???????, ????? ?? ?????? ?? ?????????? ??? ??
????????? ?????????? ?? ????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ??
????????? ??? ?? ?????????? ?? ????? ?? ?????????? ??? ?????????? ???.

23 ????????, ??? ?? ?????? ??? ?????? ?????????? ??? ?????????? 6 ??? ?????? 5, ?
?????? ?? ?? ??????? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ???????, ??? ??? ???, ???
????????? ?????? ?????????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
????????????? ??????.

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

25 ??? ?? ??? 23 ??? ??????? ?????????? ?????????? ??? ?????? ??? ?????????? ???
?????? 5, ?????????? 6, ??????? ???????, ??? ?????? ??????? ??? ?????? ?? ?????? ?
????????, ??? ??? ?, ?????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ??????
????????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??????????.

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

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

28 ???????????, ??????????? ???, ??? ?? ?????????? ?????? ??? ?????? ??
«??????», ??? ?????????? ?? ??? ?????? ??? ?? ?????? ??? ?? ?????? ???????????
??? ?????????? ?????? ???????, ???????, ?? ?????????? ???????????, ?? ??????
????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?????????, ?????? ??? ??
????? ?????? ?????? ?????, ?????????? ?? ??? ?????? ?????????, ?????? ?? ?? ??? ??
????????, ?????????? ?? ??? ?????? ?????? ? ?????? ??? ?????????? ?? ?????????? ??????
????? ?? ??? ?????? ?????? ???????, ?????? ??? ? ?????????? ?? ?????????? ??????
????????, ?? ?????? ?? ??? ?????? ?????????? ?? ?????????? ???.

29 ??? ?????? ???, ??? ???????, ?? ?? ? ??? «??????» ???, ??????????, ??? CD ??? ??
??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ?? ?????? ?????? ??
????????? ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ?????????? ???, ???
????????? . ???????????, ??? ???????, ??? ???????, ??? ???????, ??? ?????????? ???, ???
????????? ?? ???????????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???
????????? ?? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???
????????? ?? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???, ???
????? ??? ?? ?????? ??? ???????.

30 ??? ?????, ???????, ?? ?? ? ??? «??????» ???, ??? ?????? ??? ? ????
????????? ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???
????????? ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???
????????? 5, ??? 6, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? «??????», ??
????????? ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???
????????? ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ??? ???????, ???.

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

32 ??? ?????, ?????, ??? ??????? ??? ?????????? ?????? ?????????? ?????????? ??? ??
????????? ?????? ?????? CD ?? «plugger», ?????? ??? ?????????? ?????? ?????? ???
????? ??? ??????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???, ?? ?????? ??????????
????? ?? ? ??? «??????» ???, ??? ?????? ??? ?????? ??? ?????? ??? ???????, ??? ???????.

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

35 ????????, ??? ?????????? ?? ?????????? ??????????????, ?????? ?? ?????? ??????????,
??? ?? ?????? ?? ?????? ?? ?????? ?? CD, ?? ?????? ?? ?????????? ?????? ?????? ?????? ??
CD, ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ?? ?????? ??????
???????, ?????? ?? ?? ?????????? ?? ?????? ?????? ?? ?????? ?? ?????? ?????? ?? ??????
?????????.

36 ?? ??????????? ? ??????? ?? ?????????? ?? ?????????????? ?? ?????????????? ?? ?????????? ??
???????? ?? ??????????? ?? ??????? ?? ??????? ?? ?????????? ?? ?????????? ?? ?????????? ??
?????????????, ??? ? EMI, ??????? ?? «pluggers» ?? ??????? ?? ?????????? ?? ??? ??
????????????? ?? ??? ?? ????? ?? ????? ?? ??????? ?? ??? ?? ??????? ?? ??? ?? ?????????? ?? ?? ??
??????????, ??? ?? ??????????? ?? ??? ? ??????? ?? ??? ?? ?????????? ?? ????? ?? ?????????? ??
??? ?? ??????????? ?? ?????????? ?? ??? ?? ????? ?? ??? ?? ?????? ?? «plugger» ?????? ?? ?? ??
??????????, ?????? ?? ??????????? ?? ??? ?? ??????? ?? ?????????? ?? ?????????? ?? ?? ???????.

38 ?? ?????? ????, ???????, ???????, ???????, ???? ??????????? ???. ???????, ???????, ???????, ???? ????
??? ??????????? ???. ??????? 5, ??????????? 6, ??????? ???????, ???? ?????? ???????, ???. ???????, ??
?????????? ???. ?????? ??????????? ???. ?????? ????. ?????? ???????, ???????, ???? ????. ???????, ??
?????????? ???. ?????? ???. ???????, ?????? ???. ?????? ???. ?????? ???????, ???????, ???. ???????, ??
?????????? ???. ?????? ???. ???????, ??????. ??????. ?????? ?????? ?????? ???. ??????, ?.?., ? ???????, ??
?????????? ???. ?????? ???. ?????? ???. ?????? ???????, ???????, ???????, ???????, ???. ???????, ??
?????????? ???. ???????, ????. ?? «pluggers», ???????, ???????, ???????, ???????, ???. ??
?????????? ???. ???????.

39 ??????????, ????, ?????????? ??, ??? ??????, ?? ?????? ?????????? ?? ??????
?????????? ??, ??? ?????? ??, ??? ?????? ??, ??? ?????? ??, ??? ?????????? ??, ??? ?????????? ??, ??? ??????.

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

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

41 ?? ?? ?????? ????????, ???? ???? ???? ???? «????? ?????? ??????» ??? ?????? 5,
?????????? 6, ??????? ????????, ??? ?????? ??????, ??? ???? ???? ??????, ?? ???? ???? ??????, ?? ??????
?????????? ?????? ?? ?????????????? ?? ???? ?????? ?????? ?????????? ?????? ?????? ??????????
????????? ?????????? ?????? ?????????? ?????????? ?????????? ?????? ?????? ??? ?????? ???? ???? ???
????? ??? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?????? ?????? ?????? ??? ???
??????.

42 ?????? ?? ??????????? ?? ?????????? ?? ? ????? «?????? ?????» ?????????? ?????? ??
?????? ?? ?????? ? ?????????? ?????? ?????????? ?????? ??????? ??????, ???
????????????? ?? ?????? ???? ??? ?????????? ?????????????? ??? ? ?????????? ???????,
?????????????, ???? ??????????????, ?????????????? ??? ?????????????? ?????????? ??? ??????
5, ?????????? 6, ?????? ???????, ??? ?????? ???????, ??? ? ?????? ?????? ??? ???
????????????? ??? ?????????? ??? ?????? ?????????? ??? ??? ?????????? ??? ??????
????????????? ?????????????? ??? . ???????, ?? ?????? ??? ?????????? ??????????
????????? ??? ?????? ??? ?????? ?????? ???????, ?????? ?????? ??? ?????????????? ???
????? ??? ?? ??? ??? ?????? ?????? ?????? ??????? (?).. ???'
??????, ?????? ??? 14? ?????????? 2006, C?72/05, Wollny, ?????? 2006, ?. I?8297,
????? 28).

43 ???????, ???????, ?? ?????????? ?? ?? ?????????? ?????????????? ??? ?????????????? ???
??? ??????? ???.

44 ????? ?????????????? ?? ?????? ??? ?????????? ?????????????? ????? ? ??????????, ?
??????????, ?? ??????? ?? ??????? ???????????, ??????????? ?????????? ??????, ??? ?
???? ?? 50 GBP ??? ?????????? ?? ??????? ?????? ?????? ?????? ???????????, ??? ??????
????????? ?? ?????????? ??????????? ?? ?????????? ?????? ?????? ??????. ?????? ?????? ??? ??
?????? ??????? ?? ??? ????? ?? ?? ?????? ????? ?????????????? ??????????? ?? ??????? ??
????????? ?? ??? ????? ??????? ?? ?????????? ??????? ?????? ?????? ??? ?????? ??? ??????????
????? ?????? ?????? ?? ??? ?????????? ????????????. ??????????????, ? ??????? ?????? ??? ??
????? ??????? ?? ??? ????? ??????? ??? ?????? 5, ??????????? 6, ??? ?????? ???????, ?????? ??
????? ??? ??????? ?????????????????? ??? ?????????? ?? ?? ??? ?????? ??????? ??
??????????.

45 ??????? ??? ????????????????, ??? ????? ?????????????? ???????, ??? ????? ??? ??
«???? ??????? ?????» ??? ?????? 5, ??????????? 6, ??????? ???????, ??? ????? ???????,
????? ??? ??? ?????? ??????? ??????? ?? ?????? ? ??????? ??????? ??? ??? ?????????????? ??????
?????????? ?????? ? ?????? ??????? ??????? ??????? ?????????? ?????, ??? ?? ??? ??? ??? 50 GBP
??? ?????????? ? ??????? ??? ?????? ??? ???????????, ??? ?? ??? ????? ??? ?????????? ??? ???
?????? ?? ??????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????? ??????
??? ??????? ???????????.

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

46 ?? ?? ?????? ??????? ??, ?? ?????, ??? ????? ???????????, ????? ????? ?? ?? ??
«????? ?????? ?????» ??? ?????? 5, ??????????? 6, ????????? ???????, ??? ?????? ???????, ??
?????? ??????????? ??, ???' ??????, ??, ??? ???? ??????? ??????????? ???????,
?????????? ?????? ??????????? ??????? ?? ?????? ??? ?? ?????? ??? ?????? ???????????
????? ??? ?? ??????????? ??????? ??????????? ??? ?? ??? ?????? ?????? ??????????? ???
????????? ?? ??? ??? ?? ???????.

47 ???????????, ???????, ???, ??? ?????????????? ??? ?????? 42 ??? ???????
?????????, ?? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ???????
??? ??????? «????? ???», ??? ?????? ??? ?????? ??????? ?? ?????? ??????? ??? ?????? 5,
????????? 6, ??? ?????? ??????? ?????? ??????????? ??????? ??????? ??? ?????? ?? ???
??? ?????? ?????????? ??? ?????? ?? ?????????? ??????? ?????????? ??? ?????? ?? ???
????????? ?????????? ??? ??????? ?? ??? ?????? ?? ??? ?????? ???????, ?????? ??? ??????
?????????.

48 ???????????, ??? ?????? ?????? ??????????? ???????, ????? ?????? ??????????
????????? ?????????? ??? ??????????? ??????????? ??? ?? ??? ?????? ??? ??????? ??? ???
????????? ??? ??????????? ???????, ?? ?????????? ??? ?????????? ??? ?????? ?? ???
????????????????? ?? ??????? ??? ?????????? ??? ??? ??? ?? ??? ?????? ?????? ?????? ???
????????? ??? ??? ??????? ??? ??????????.

49 ? ??????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?????????? «????? ?????? ???»
????????? ??? ?? ?????? ??? ?????? ?? ?????? ?????????? ??? ?? ??? ?????? ??????? ? ?????????? ??
????????? ?? ???, ??? ?? ??? ??????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???, ? ???
????????? ?????? ?????????? ??? ?????? ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????
????? ??? ??????.

50 ??? ???????, ??? ?????? ??????????? ??????? ??????? ?? ?????? ?? ?????????? ??? ??
????? 5, ?????????? 6, ??????? ???????, ??? ?????? ??????? ?????????? ???????
?????????? ??????? ??? ?????? ?? ?????? ?????? ??? ?????????? «????? ?????? ???» ???
??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?? ??????????
????????? ?????????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ?? ??? ??? ?? ???
?????????.

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

51 ?? ?? ??? ?????? ???, ?? ?????? ?????????? ???, ???' ??????, ??
????????????? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ??????? ???
«?????????», ??? ?????? ??? ?????? 5, ?????????? 6, ??????? ???????, ??? ??????
??????, ??? ?????? ?????? ?????? ?????????? ??? ?????, ?? ?????? ??? ?????? ?????? ??????????
??? ?????? ?????? ??? ??? ?????? ??? ?????????? ?? ??????.

52 ???????????, ???????, ??? ? ?????? ??? ?????? ??? ?????????? ???????????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

53 ??? ???????, ??? ??? ?????? ?????? ?? ?????? ?? ?????? ? ?????????? ??? ? ??????????
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ??? ??????
?????????.

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

54 ?????????? ??? ? ?????? ??? ?????????? ??? ?? ??? ?????? ??? ?????? ?????????? ??? ?????? ???

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

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

1) «??????» ??? ?????? ??? ?????? ??? ?????? 5, ?????????? 6, ?????????? ???????, ???
????? ??????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ??????????????
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? -
????? ?????? ?????? ?????? ?????????????? ????: ?????????? ?????????? ???, ??? ??
????? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?? ???
????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?? ???
????????? ???, ??? ?? ?????? ?? ?????? ?? ?????????? ??? ?????? ?????? ?????????? ??? ??
????????? ??? ?? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ??????????.
??? ?????????? ??? ?????? ?????? ?? ?????? ?????????? ??? ?????? ?????? ??? ?? ???
????????? ??? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?? ???
????? ?????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ??????????, ??? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?? ???
????? ?????????? ??? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????????? ???.

2) ? ??? «????? ?????? ??????» ??? ?????? 5, ?????????? 6, ?????????? ???????, ???
????? ??????? 77/388 ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ??
????????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??????????
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3) ?? ?????? 5, ?????????? 6, ?????? ??????, ??? ?????? ?????? 77/388
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4) ? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
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