

???????? C-86/09

Future Health Technologies Ltd

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The Commissioners for Her Majesty's Revenue and Customs

(?????? ?? VAT and Duties Tribunal, Manchester

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

«?????? ??????????????? ?????? – ??????? 2006/112/? – ?????????? – ?????? 132, ??????????? 1,
????????? ?? ??? ?? – ?????????????? ?? ?????? ?????????? ?????? ??? ?????? ??????????????
?? ?????? ?????? – ??????? ??????? ?????????? ?????????????? ?????????????????? ?? ??????
????????? ??????? ?? ?????????????? ?????????????? – ???????, ??????? ?? ??????????????
?????? ??????? ?????? – ?????????? ?????????????? – ?????????? ??????????
????????? ?????? – ??????? ?????????????? ??? ?????? ?????????? ??? ??????»

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

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

(?????? 2006/112 ??? ????????, ??? 132 § 1, ??????? ?? ?? ??)

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

(?????? 2006/112 ??? ??????????, ??? 132 § 1, ??????? ??)

1. ??????? ?????????? ?????????????? ??? ?????????? ?????????????? ??? ?? ??????? ???????
?????? ?????? ?????? ????????????, ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ?? ???????
????? ???, ??? ???????????, ??? ?????????????? ??? ?????????????????? ??? ?????????? ??? ??????? ???
?????????? ??????????? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????
????????????? ??????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ? ??? ?????????? ??? ?????? , ?? ?????????? ???, ?????????? ???, ?????????? ??? ?????? ?????? ???
???? ???????, ??? ?????????? ??? ?????? ??? «????????????? ? ?????????? ??????????»
??? ?????? 132, ?????????? 1, ????????, ??? ?????? 2006/112, ??????? ?? ?? ???
?????? ?????? ?????????????? ???, ??? ?????? ?????? ??? «????????? ??????????» ???
????? 132, ?????????? 1, ????????, ??? ?????? ??????. ?????? ??? ??????, ??? ??????
??? ?????? ??? ?????? ?????? ??????, ?????? ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ?????? ??????, ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???

(???. ?????? 47, ????????. 1)

2. ? ??? ? ?????? «????? ??????????» ?? «????????????? ? ??????? ??????????» ???
??? ?????? ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ??????? ??
?? ?????? ?????? ?????? ?????????????? ?????, ??? ?????? ?????? ??? ?????? ?????? ?????
????????? ?????????????? ?????? ?????????? ?????????? ??? ?? ?????? ?????? ?????? ??????
????? ??????????, ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ???
????? ??????????, ??? ?????????? ??? ?????????????? ??? ?????? ?????? ?????? ??? ??????
????? ?????? ?????????? ?????, ?? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ??? ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??????????????.

(???. ?????? 52, ????????. 2)

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

??? 10?? ?????? 2010 (*)

«????? ?????????? ??? – ?????? 2006/112/?? – ?????????? – ?????? 132, ?????????? 1,
????????? ?? ??? ?? – ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??????????????
?? ?????? ?????? – ?????? ?????? ?????? ?????????? ?????????????? ??? ??????
????????? ?????? ??? ?????????? ?????? ?????????? – ??????, ?????? ??? ??????????
????????? ?????? ??? – ?????????? ?????? ?????????? – ?????????? ?????? ??????????
????????? ??? – ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????????»

???? ?????? C?86/09,

? ? ?????????? ??? ?????? ?????? ?????????? ?????????? ?????? ??? ?????? 234 ??,
??? ?????? ?? VAT and Duties Tribunal, Manchester (?????? ??????) ?? ?????? ???
23? ?????????? 2009, ? ??? ?????? ?????? ??? ?????????? ??? 27 ?????????? 2009, ???
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Future Health Technologies Ltd

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The Commissioners for Her Majesty's Revenue and Customs,

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

????????? ??? ??? J. N. Cunha Rodrigues, ?????? ??? ???????, P. Lindh, A. Rosas, A. Ó
Caoimh (?????????) ??? A. Arabadjiev, ???????,

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

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

?????? ????? ?? ?????? ?????????? ??? ?????? ??? ??' ?????????? ?????????????? ???
18?? ?????? 2010,

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

- ? Future Health Technologies Ltd, ?????????????? ??? ?? R. Thomas, barrister,
- ? ?????????? ??? ?????? ??????????, ?????????????? ??? ?? L. Seeboruth ??? H. Walker, ?????????? ??? I. Hutton, barrister,
- ? ?????????? ??????????, ?????????????? ??? ?. ??????????, ?. ?????????????? ??? ?. ??????????, ??? ?? M. ??????,
- ? ?????????? ??????????, ?????????????? ??? ??? R. Lyal ??? M. Afonso,

?????? ??? ?????????? ??? ??????, ??? ?????? ?? ?????? ??????????, ?? ?????????? ???
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1 ? ?????? ?????????? ?????????????? ?????????? ?????? ??? ?????????? ??? ?????? 132,
????????? 1, ?????????? ?? ??? ?, ??? ?????? 2006/112/?? ??? ??????????, ??? 28??
????????? 2006, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ?????? (?? L 347, ?. 1).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ??? Future Health
Technologies Ltd (???: FHT) ??? ??? ?????? ??? ??? ?????? ??? ?????? ??? ??????
????????????? ??? (???: ???) ??? ?????? ?????????? ?????? Commissioners for
Her Majesty's Revenue and Customs (???: ???: ?????? HMRC), ?? ?????????? ??? ??????
??? ?????????? ??? ??? ?????????? ??? ??? ??? ?????????? ?????? ?????? ?????? ??????
?? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
???????????, ??? ?????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
???????????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
???????????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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3 ? ?????? 2006/112 ?????????? ??? ?????????????? ??? 1?? ?????????? 2007 ???
????????? ?????????? ?????????? ??? ??? ??? ?????????? ??? ??? ?????? 77/388/??? ???
???????????, ??? 17?? ????? 1977, ??? ?????????? ??? ?????????? ??? ?????? ???
??? ?????? ?? ??? ?????? ?????? ?????? - ??? ?????? ?????? ?????? ?????? ??????????????
?????: ?????????? ?????????? ??? (?? ??. ??. 09/001, ?. 49, ??? ?: ??? ??????).

4 ???? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ??? ?????? 2006/112, ?
????????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????????????? ??? ??
????????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ????????????,
????? ??? ?? ?????????? ???' ?????? ?????? ?????????? ??????.

5 ?? ?????? 2 ??? ??????? 2006/112 ?????? ?? ????:

«1. ????? ??? ??????????? ?? ?????????? ??????:

[...]

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

?) ?? ?????????? ??????.

[...] »

6 ?? ?????? 131 ??? ??????? 2006/112 ??????? ?? ??? ?????? ??? ?????????? 1 ???
?????? ?? ??? ??????? ????, ??? ??? ????? «?????? ??????» ??? «?????????»,
???????????. ?? ?????? ??? ?????? ?? ???:

«?? ?????????? ?? ?????????????? ?? ?????????? 2 ?? 9 ?????????????? ?? ??? ??????????
????? ?????????? ?????????? ?? ?? ???? ?????????????? ?? ?????????? ?? ?????? ???
?? ?????????? ?? ?? ??? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?? ??????????
????? ?????????? ??????????, ?????????? ?? ??????»

7 ?? ?????? 132, ??????????? 1, ?????????? ?? ??? ?, ??? ??????? 2006/112, ?? ??????
?????????????? ?? ?????????? 2 ??? ?????? IX ??? ??????? ??????, ?????? ?? ????:

«1. ?? ?????? ??? ?????????????? ???. ????????????. ??????:

[...]

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

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

[...]]».

8 ?????? ?? ??????????? ??????????, ?? ?????????? ?? ?????? 132, ?????????? 1,
????????? ?? ??? ?, ??? ?????? 2006/112 ?????????????? ?? ?????????????? ?????? ???
????? 13, ?, ?????????? 1, ??????? ?? ??? ?, ??? ????? ??????. ?? ?????? ???
????????????? ?????????? ??? ?????????? ?????? ?????????? ?????? ?? ???:

9 ?? ?????? 133 ??? ??????? 2006/112 ?????? ??? ?? ?????? ??? ?????? ?????? ??????? ?? ????????,
?????? ?? ?????? ????????, ??? ? ??????? ?? ???????????, ?????? ??? ???????????
????????? ???????, ??????? ?? ?? ??????????? ??? ?????????????? ??????????? ?? ??????? ?? ???????
132, ??????????? 1, ??????? ??, ??? ??????? ?????? ??????????? ??? ?? ?????? ??????? ?? ??
?????????? ?? ?? ??????????? ?? ?????? ???????????????.

10 ??? ?? ?????? 134 ??? ??????? 2006/112:

«?? ?????????? ?????? ?? ?? ??????? ?????????? ?????????????? ??? ?? ?????? ?????????? ??
?????????? ?? ?? 132, ?????????? 1, [?????????] ??, [...], ??? ??????????
???????????:

) ??? ?????? ??? ?????? ??????????? ?? ?? ?????????? ??? ??????? ?? ?????????? ??
??? ??????.

) ??? ?????? ?????????? ?? ?? ?????????? ??? ?????????? ??? ?????? ?????????? ??????????????
????? ?? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?????? ??????????
????????????? ??? ?????????? ???.

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

11 ?? ?????? 31 ??? ?????? ?? 1994 ??? ?????? ?????????????? ??? (Value Added Tax
Act 1994) ?????? ??? ? ??????? ?????? ?? ?? ?????? ?????????? ?????????????? ??? ?????? ??
????????? ??? ?????????? ?? ?????????? 9 ??? ?????? ???.

12 ?? ?????? 7 ??? ?????????? ?? 9 ??? ?? ?????? ?????? ?????????? ?? ?? ??????????, ???
?????, ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ?? ?????? :

- ?? ?????? ?????????? ?? ?????? ?????????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????????? ?
????????? Health Professions Order 2001 (Statutory Instrument 2002 ????. 254).

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

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

- ?? ?????? ?? ?? (????????????? ?? ??) ?? ??
????????????? ?? ?? ?????????? ?? ??.

13 ?? ?????????? ?? ?? ?????? ?? ?? ?????? HMRC ??????????, ?? ?????? ?? ??
?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????? ?? ??
????????????? ?? ?? ?????? ?? ?? ?????? Health Professions Order 2001 ?????????? ??
????????? ?? ?? ?????? ?? ?? ?????????? ?? ?? ?????? ?? ?? ?????? ?? ??

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

14 ? FHT ????? ?????????????? ??? ?? ??????? ?????????? ?????? ?? ??????? ?????????? ?????? ?????????? ?????? ?????????? ??????.

15 ?? ??????? ?????? ?????? ??? ?? ?????? ?????????? ?????????? ?????????? ?????????? ?????? ?????????? Health Professions Order 2001. ?? ?????????????? ?????? ?????? ?????? ?????????? FHT ??? ?? ???? ?????? ??? ?????? (??? ????: ??????), ?? ?????????????? ??? ?????????? ?????? FHT ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

16 ?? ??? ??????????, ?? ?????????? ??? ?????????? ???? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??? ?? ?????????? ??? ?????????? ?????????? ?????????? ?? ?????? ??? FHT ?????? ?? ????:

?) ?? ?????????? ?????????? ?????????? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??? ??? ?????? ??????.

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

?) ?? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? FHT. ?????????? ??? ?????? ?????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??? ??????.

?) ?? ?????????? ??? FHT ?????????? ?? ??? ?????? ??? ?????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????.

?) ?? ?????????? ?? ??? ?????? ?????????? ?????? ?????? ?? ?????? ?????? ??????.

??) ?? ?????? ??? ?????????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????.

?) ?? ?????? ?????????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????.

?) ?? ?????? ??? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (?????? ?? ???? ???? ?????? ?????? ?? 18? ???? ????) ??? ?? ?????????????? ??? ??????.

17 ? ??????? ?????????? ??? ?????? ?????? ??????. ?????? ?? ??? ?????? ?????, ? ?????? ?????? ?????? ??? ?????? 995 ?????? ?????? (GBP), ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? 30 GBP. ??? ??????.

?????, ? ??????? ?????? ?????? ??????? ?? 1 295 GBP.

18 ??????? ?? ??? ??????? ??? ???????????, ?? ??????? ??? ??? ?????? ??????? ???
?????????? ??? ?????????? ?????????? ?????????? ?? ????:

– ? ??????? ?? ??? ?????????????? ??? ?????? 16 ??? ??????? ??????? ???????
?????????? ??? 15 % ??? ?????????? ??????? ??? ??? ?????? (?????????? ? ???????
????? 200 GBP)-

– ? ??????? ????, ???????, ??? ?? ?????? ??????? ?? ??? ??????? ???

– ?? ??????? ?? ??? ?? ??? ?????????????? ??? ?????? 16 ??? ??????? ??????? ???????,
???? ? ??????? ??? ?????????? ??? FHT, ? ???????????, ? ??????? ??? ? ???????,
????????? ??? 62 % ??? ?????????? ??????? ??? ??? ?????? (?????????? ? ???????
????? 795 GBP).

– ? ??????? ???, ??????? ? ???????????, ??????????? ??? 23 % ??? ?????????? ???????
(?????????? ? ??????? 300 GBP).

19 ?? ??????? ??? FHT ??? ??? ?????? ??? ??????? ??? ?????? ??? ?????? ??? ???????
?????????? ?? ????:

– ?????? ??? ?????????? ??? ??????? ??????? ??????? ??????? ??????: 7%.

– ???????????, ???????, ??????? ??? ?????????? ??????? ??????: 91%.

– ?????????? ??? ?????????? ??????: 2%.

20 ?? ?????????? ??? ?????? ??? ??????? ??? ?????? ?????????? ??? ??? ??? ?????? ???
????????? ??? ??????? ??? ???????, ??? ?????? ??? ?? ??????????????
????????? ??? ??????. ? ?????? ??? ?????? ?????????? ??? ??? ??? ??????????, ???
????, ??? ?????????? ??? ?????? ???????.

21 ???' ????, ??????? ??? ??????? ??? ?????? ?????? ?????? ?????????? ??? ? ??????? HMRC ???
??? ?????? ??? ? «??????» ??? ? ??????? ??? ?????????????? ?????????????? ??? ??????, ??
????????? ?? ??? ?????????? ???, ??????? ??? ?????????????? 9, ??? 7, ?????? 8, ???
????? ??? ?????? ?????????????? ??? 1994 [?????? ?????????? ?????? ????]
(????????????????? ??? ??????????) ?.?.]. ??? ??? ??? ?????? ?????? ?????? ??? ? FHT
????????? ??? ?????????????? ??? ??? ?????????? ??????.

22 ? ??????? HMRC ?????????? ?????? ??? ? ?????? ?????? ??? ? ?????????? ???
?????????????, ??? ??? ??? ?????? ?????? ???, ??? ??? ? ??????? ??? ?
????????? ??? ??????? ??? ?????? ?????? ?????? ??????, ? ??????? ??? ? ?????????? ???
????????? ??? ?????? ???, ??? ??? ?????? ??? ?????? HMRC, ?????????? ??? ????
?????????.

23 ? FHT ?????? ??????? ??????? ??? VAT and Duties Tribunal, Manchester,
?????????? ???:

– ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ?????????
????????? ?????????? ?????? ?????? 132, ?????????? 1, ???????
??, ??? ?????? 2006/112, ?

– ?????????? ?????? ?????????? ?????????? ?????????? ?????????????????? ? ?????????? ?????????????? ? ??????
????? ?????????? ?? ????? ?????????? ??? ?????? ?????? 132, ?????????? 1,
????????? ?, ?? ???????, ?

- ????????????, ?????? ?? ????????????, ??? ?? FHT ?????????? ?? ?????????? ??????
?????? ???????, ??? ?? ?? ???????????, ???????, ???????,
???????????, ??? ???????????????, ??? ?????? ??? ? ?????????? ?????????? ??
??????????????, ??? ?????????? ?? ???????????????, ???????, ??????? ??
??????????????, ??? ?????? 132, ?????????? 1, ??????? ?? ??? ??, ??? ?? ??
??????.

24 ??? ??? ??????????? ?????, ?? VAT and Duties Tribunal, Manchester, ?????????? ??
?????????? ?? ??????? ?? ?????????? ?? ??????? ?? ??????? ?? ?????????? ?? ?????????? ?? ??????????
????????????? ???????:

«1) ?????? ?? ?????? ?????? ?????? ?????? ?? ???? ?????????? ?????????? ?? ???? ?????????? ?? ???? ?????????? ??
????? ?? ??????? ?? ???? ?????? ?????? ?????? ?????????? ?? ???? ?????? ?? ???? ?????? ??
????????? ?? ???? ?????? ?????? ?????? ?????????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?????? ??
132, ?????????? 1, ??????? ??, ??? ?????? ?????? ???, ??? ???? “????????? ??
??? ?????? ??????????” ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? ??
????????? ?? ???? ?????? ?? ???? ?????? (??? ??????) ?????????? ?? ???? ?????????? ??
????????? ?????????? (??? ?????????? ?????? ?????????? ?? ???? ?????????? ?? ???? ?????????? ??
????????? ??????????):

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

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

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

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

?) ?????????????? ??? ??????? ?????? ??? ??? ??? ?????????? ?????????? ??????????????
?????? ??? ?? ??? ?????????? ?????????????? ?????????? ??? ?????????? ?????? ????.

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

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

??????????, ???/?

2) ???????????, ??? ? ??? ?????? “????? ??????????” ?? ??????????? ??? ??????? ??????? ??? ???? 132, ?????????? 1, ??????? ??, ??? ?????? ??????? ??? ?? ?????? ??? ?????????? (??? ????) ??? ??? ??????????????????????????:

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

??) ?????? ?????? ?????? ??? ?????? ??? ??? ?????? ?????? ?????? ??? ??????????
????????? ?????????? ?? ??? ?????? ?? ?????????? ? ?????????? ?????? ??? ?????????? ??
????? ?? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????.

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

) ?????????? ??? ?????? ?????? ??? ??? ?????? ?????? ?????? ?????? ??????????
????? ??? ?? ??? ?????? ?????????? ?????????????? ?????????? ??? ?????????? ??????
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) ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????
????????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????????? ?????? ?? ??????
????????? - ???/?

) ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? (????? ??? ?? ?????? ??????????
?? 18? ???) ??? ?????? ??? ?????? ?????? ??????;»

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

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

25 ??????????, ?????????????, ?? ?????????? ???, ??? ?????? ??? ? ?????? ??????, ? ??????
2006/112 ??????, ??? ??? 2, ?????? ?? ??? ?????????? ??????, ??? ??? ?????? ??????
????????? ??? ??? ?????? ?????????? ?' ????, ?????? ??? ??? ?????????? ??????, ???
????????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????????? ?? ??????
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??? ??????
??? ??? (?. ?.?' ??????, ???, ?????????? ??? 21?? ?????????? 2006, C?255/02,
Halifax ?.?., ?????? 2006, ?. I?1609, ??? 49- ?? 14?? ?????????? 2006, C?401/05, VDP
Dental Laboratory, ?????? 2006, ?. I?12121, ??? 22, ?? ??? 11?? ?????????? 2010,
C?88/09, Graphic Procédé, ?? ?????????? ??? ?????? ??? ??????, ??? 15). ?? ?????? 132
?? ?????? 2006/112 ??????????, ???, ??? ???, ??? ??? ?? ?????? 13 ?? ??? ??????
??????, ?????????? ??????.

26 ??? ?????? ??? ?????? 4, 6 ??? 8 ??? ?????? ?????????, ? ?????????? ???
????? 13, A, ?????????? 1, ?????? ?? ??? ??, ??? ?????? ?????? ?????? ???' ??????
????????? ?? ?????? ??? ?????? 132, ?????????? 1, ?????? ?? ??? ??, ??? ??????
2006/112, ?? ?????????? ?? ?? ?????? 131 ??????. ?????????, ?????????? ??? ??? ?????? ???
?? ?????? ?????????? ??? ?????? 2006/112 ??? ? ?????? ??? ??? ?????????, ???'
?????, ?? ?????????? ?????????? ??? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??????.

27 ??????, ?? ??? 13, A, ?????????? 1, ?????? ?? ??? ??, ??? ?????? ?????? ???
?? ??? 132, ?????????? 1, ?????? ?? ??? ??, ??? ?????? 2006/112 ?????? ??
????????? ??? ??? ?????? (?. ?.?????, ?.?' ??????, ??? ?????? ??? 6??
????????? 2008, C?291/07, Kollektivavtalsstiftelsen TRR Trygghetsrådet, ?????? 2008, ?.
I?8255, ??? 23). ?? ?? ??????, ? ?????????? ?????? ??? ??? ?????? ?????????? ???
????? 13, ?, ?????????? 1, ?????? ?? ??? ??, ??? ?????? ?????? ?????????? ??????????.

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

28 ??????? ??????? ?? ?????????? ???, ??? ????? ???????, ?? ?????????? ?? ???????
????????? ?? ??? 13 ??? ????? ?????? ?????????? ?????????? ?????????? ?? ??????? ??
??????, ?? ?????? ?????????? ??? ?????? ?????? ?????? (??., ?????? ?????, ???' ???????, ??????????
?? 25?? ?????????? 1999, C?349/96, CPP, ?????? 1999, ?. I?973, ????? 15, ??? ?? 28??
????????? 2010, C?473/08, Eulitz, ?? ?????????? ?????? ??? ???????, ?????? 25). ?? ???
?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ?? ?????? 132 ??? ??????
2006/112.

29 ???????, ??? ?????????? ??????? ?? ?? ????? 13, ?, ??? ????? ???????, ??????????
?? ?? ?????????? ?? ?? ??? ?????????? ?? ?????? 132 ??? ?????? 2006/112 ??
?????? ?? ?????? ?? ?????????????? ??????? ?????????? ?? ?????? ??????? ??
????????????? ?? ?????????????? ?????????? ?????? ?? ?????? ??????? (??., ??????
?????, ???' ???????, ?????????? ??? 11?? ?????? 1985, 107/84, ??????? ?????? ?????? ??????????
???????? 1985, ?. 2655, ??? 17- ??? 20?? ?????????? 2003, C?307/01, D' Ambrumenil ???
Dispute Resolution Services, ?????? 2003, ?. I?13989, ????? 54, ????? ??? Eulitz,
?????????????, ??? 26 ??? ??? ?????????? ??????????).

30 ???????, ??????, ??? ?? ??????? ?? ?? ?????? ?????? ?????????? ?? ?? ?? ???
????????????? ?? ?? ??? ?????????? ?? ?????????? ?? ?????? 132 ??? ?????? 2006/112
?????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ??????? ?? ?????? ??????????
????????? ?? ?? ?????? ?????? ?? ?????? 2, ?????????? 1, ??????? ?? ?? ??, ??
????????? 2006/112, ??? ?? ?????? ?? ?????? ?????????? ?? ?????? ??????? ?? ?????? ? ??????
????????? ?? ?? ?????????? ?? ?????? ?????? ?? ?????? ??????? ?? ?????? ?????????? ??
????. ??????, ? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????? ??????? ?? ?????? ??????????????
?? ?? ?????????? ?????? ?????? ?? ?????? ?????? ?? ?????? ??????? ?? ?????? ??? ??????????????
?????????????, ??? ?????? ?????????? ?????? ?? ?????? ?????? ?????????? ????. ??????, ?
????????? ?? ?????? ?????? ?????????? ?? ?????? ?????? ?? ?????? ??? ?????? ?????????????? ??
?? ?????? ?? ?????? ?????? ?????? ?? ?????? 132 ?????? ?? ?????????? ?? ?????? ??????
????? ?? ?????? ?????? ?????? ?? ?? ?????? ?? ?????? ?????????? ??? (??., ???' ???????,
????? ?????, ?????????? ??? 14?? ?????? 2007, C-445/05, Haderer, ?????? 2007, ?. ?-
4841, ??? 18 ??? ??? ?????????? ?????? ?? 19?? ?????? 2009, C?461/08, Don
Bosco Onroerend Goed, ?? ?????????? ?????? ??? ???????, ?????? 25 ??? ???
????????????? ??????????, ??? ??? Eulitz, ??????????????, ?????? 27 ??? ???
????????????? ??????????).

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

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

32 ?? ?? ?????? ??????, ?? ?????? ?????????? ??, ?????? ?????? ?????? ?????? ??????
?? ?????????? ?????????? ?? ?????????? ?? ?????? ?????? ?? ?????????? ?? ?????? ??????
????????????? ?? ?? ?????? ?????? ?? ?????????? ?? ?????? ?????? ?????????? ??
????????? ?? ?? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????????? ??
2006/112, ??? ? ?????? «????????? ??? ?????? ??????» ?? ?????????? ?? ?? ??
????? ?? ?????????? ?? ?????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??
????????? ?????????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ??
?? ?? ?????? ?? ?????? ?????? ?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??
?? ?????????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??,

???? ? ????.

33 ?? ?? ?????? ???????, ?? ?????? ??????????? ????? ??, ?????? ?????? ?????? ?????? ???????
?? ?? ?? ??? ?????? ??????????? ??????????? ??? ? ?? ?? ?????? ?????? ?????? ?????? ???????????
?????????? ??????????? ??????, ??? ? ?????? «?????? ?????? ?????? ?????? ??????» ???
?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ??? ?????? ???
?????????? ?? ?????? ??? ?????? ?????? ??? ??????????? ??? ?????? ?????? ?????? ???
????????? ??????? ?, ???????????, ??? ? ??????????? ??? ?????? ???, ??? ????????,
???? ? ????.

34 ??????, ??? ?????????? ??????????? ??? ?? ??????????? ??? ?????? ??? ?? ??????
??????????, ??? ??????????? ?????? ??? ?????? ??? ?????? ???, ??????, ???
???? ??????? ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ? FHT
?????? ?? ??????? ?? ?????? ?????? ??????????? ??? ??? ?????? ?????? ???
?????????? ? ?????? ?????? ?????????? ???, ???????, ??? ??? ?????? ?????? ???
??????????, ??????? ??, ?? ?????? ??? FHT ?????????? ??? ?????? ???????
????????? ??? ?????????? ???????????, ??? ?????????? ??? ?? ???????????
?????? ????.

35 ???????, ???' ????, ?? ???? ??? ?? ?? ?????? ?????? ??????? ??????????? ???
????????? ??? ?????? «?????????? ??? ?????? ??????» ??? ?????? 132, ??????????
1, ??????? ??, ??? ?????? 2006/112 ??? «?????? ?????? ?????? ??????» ??? ?????? 132,
????????? 1, ??????? ??, ??? ?????? ??????.

36 ??? ?????? ??? ?????? ?????????? ???????, ??????????, ???, ??? ??
????????? ??? ?? ?????? 13, ?, ?????????? 1, ??????? ??, ??? ?????? ?????? ???
?????? ?? ?????????????? ??? ?????? ??????????, ??? ?? ?????? ??? ?? ??? ??
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ???
????? ??? ?????? ??? ?????? ??? 10?? ?????????? 2002, C?141/00, K?gler, ??????? 2002,
?. I?6833, ??? 36). ?? ??? ??????? ?? ??? ?? ??? ?????? 13, ?, ?????????? 1, ??? ??
??????, ??? ?????? ?? ?????? ?????????, ???????, ?????????? ??? ?????? ?????? ???
??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? (?. ???????
K?gler, ???????????, ??? 36, ??? ?? 8?? ?????? 2006, C-106/05, L.u.P., ??????
2006, ?. I?5123, ??? 26).

37 ???????, ??? ?????? ?? ?????? ?? ??????????, ? ?????? ??? «????????? ???????????»
?? ?????????? ??? ?????? 13, A, ?????????? 1, ??????? ??, ??? ?????? ?????? ???
????? «?????? ?????? ??????» ??? ?????????? ??? ?????? ?????? ?????? ???????, ???????
??, ?????? ?????? ??? ?????? ??? ?????? ??? ???????, ??? ?????? ???, ???
????? ??? ??????, ??? ?????? ?????? ??? ?????? ??? ?????? (?. ??????? ???
6?? ?????? 2003, C-45/01, Dornier, ?????? 2003, .. -12911, ????? 48 ??? ???
??????????, ??? ??? L.u.P., ???????????, ??? 27).

38 ??? ?????????? ?? ?? ?????? 27 ??? ?????? ??????????, ?? ??? ?????? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? 132, ?????????? 1,
????????? ?? ??? ??, ???????????, ??? ?????? ??????.

39 ??' ?????? ??? ???????, ?????????? ? ?? ?????? ?????? ??? ?????? ??? ??
????? ??????????, ??? ?? ?????? ??? ??' ?????? ?? ?????? ?????? ?? ???????????
??, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ??? ??
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?? ?????? ?????? ???
????? ??????????, ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???

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

40 ?????????????? ???, ?????? «?????? ??????» ??? ? «?????? ??????»
????????? » ?????? ?? ?????? ?????????? ???, ??? ?? ?????? ???' ?????? ????
????????? ???, ??? ?????? ?????? ?????????? ?????????? ?????? ?????? (??.
????????? ??? 11?? ?????????? 2001, C?76/99, ??????? ??? ???????, ??????? 2001, ?.
I?249, ????? 23- ??? 20?? ?????????? 2003, C?212/01, Unterpertinger, ??????? 2003, ?.
I?13859, ????? 40, ??? L.u.P., ???????????????, ????? 29).

41 ???????, ?? ??????? ?????????? ??? ?????????? ?? ?????? ??? ?????????? ???
??????, ?????????????? ??? ?????????? ???? ?????????? ???, ?????????? ???
????????? ??? ?????????? ?? ????? 13, A, ?????????? 1, ??????? ?? ??, ??? ?? ???
????? (??., ??? ??? ??? ?????, ?????????????? ?????? Unterpertinger, ??????? 40
??? 41- d'Ambrumenil ??? Dispute Resolution Services, ??????? 58 ??? 59, ????? ?? L.u.P.,
????? 29).

42 ??? ?????????? ?? ?????? 27 ??? ??????? ??????????, ?? ??? ?????? ??? ??
????? ?? ?????? 132, ?????????? 1, ??????? ?? ??, ??? ?????? 2006/112.

43 ?? ??? ??????????, ?? ??????? ??? ?????? ??? ?????? ??? ???????, ??? ?? ???
????????? ??? ?? F??, ??? ?????? ??????? ?????????? ??? ?? ??????? ??????? ???????
????? ??????????, ??? ?????? ??? ? ?????? ??? ?????????? ??? ??????? ??? ??????? ???,
????? ??????????, ? ?????????? ??? ?????????? ??? ?????????? ??? ??????? ???,
????????? ??? ???????, ??? ??????? ??? ?????????? ??? ?????????? ??? ?? ???
????????? ??? ?? ???????, ??? ??????? ??? ?????????? ??? ??????? ??? ?? ???
????????? ??? ??????? ??? ???????, ??? ??????? ??? ?????????? ??? ??????? ???
????????? ??? ??????? ??? ???????, ??? ??????? ??? ?????????? ??? ??????? ???

44 ???????, ?????? ? ?????????? ?????????? ?????? ??? ?????????? ?? ??????? ???
?? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ?????????? ???????
????????? ???, ??? ?? ?????????? ???, ???, ??? ?? ???????, ?????????? ??? ??
????????? ??? ?? FHT ??????? ?????????? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ??????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????? ???
????? ?? ?????????? ???????, ??? ??? ??? ?????? ??? ???????, ??????? ? ???????
?????????, ??? ??? ? ??????? ??? ???????, ?????? ??? ?????????? ??? ??????? ? ?? ??
?????????. ?? ??? ?????? ???????, ?????? ??? ?????????? ??? ??????? ??? ?????????? ??
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????? ???
????????? ??? ?????? ??? ?????? «????????????? ??? ?????? ?????????? ??? ???????» ???
????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ?????, ? ?? ??? «??????
????????? ??????????» ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112,
??????.

45 ??????????, ?????? ?? ?????? ?????????? ?????????? ??? ? ??????? ??? ??????? ???
????????? ???? ??? ?????????? ?????? ?? ?????? ?????????? ?????????? ??? ???? ?????????? ???
?????? ?????????? ??? ?????????? ?? ?????????? ?????? ?????? ?????????? ?????? ???????, ??
?????? ?? ?????????? ?? ?????????? ?????? ?????? ?????? ?????????? ?????? ?????? ???????,
????? ??? ?? ?????????? ?????? ?????? ?????? 132, ?????????? 1, ?????????? ?? ???
??, ??? ?????? 2006/112, ??? ??? ?????? ??? ?????????? ??? ?????????? ?? ?????? ?????????? ???
?????? ?? ?????????? ???? ??? ? ?? ????? ??????.

46 ??????, ?????????? ???? ??? ?????????????????? ??? ?????????? F?? ??? ??' ??'
????????????? ??????????, ? ?????????????? ?????????? ?????????? ??????, ??????
?????????????, ??? ?????? ??? ??????????, ?? ?????? ?????????? ?????????????? ??????????
????????????.

47 ?????? ??? ??????????????, ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ?
????????? ???, ?????? ?????????? ?????????? ??? ?????? ?????? ?????????? ??? ?? ???????
????????? ?????? ???, ?????? ??????????, ??? ?????????? ??? ?????????? ?????? ??? ?????????? ???
????? ??? ?????????? ?????????? ?????????? ?????? ?????? ?????????? ?????? ?????????? ???
????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ???
????? ?? ?????????? ?????????? ??? ?????? ?????? ??????????, ?????????????? ??? ??????????
??? ?????????? ??? ?????????? ??? ??????, ?? ?????????? ???, ?????????? ???
????????? ??? ??????????, ??? ?????????? ??? ?????? ??? «????????????? ? ??????????
?????????» ??? ?????? 132, ?????????? 1, ?????????? ??, ??? ?????? 2006/112 ??? ??
????? ?????? ??? «????????? ??????????» ??? ?????? 132, ?????????? 1, ?????????? ??, ???
????????? ????. ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???,
????? ? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???,
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???.

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

48 ?? ?? ?????? ?????? ?? ?????? ?????????? ??????, ???' ??????, ?? ??????????????
?? ? ??? ?????? «????? ??????????» ?? ?? «????????????? ??? ?????? ??????????» ???
?? ?????? ??? ?????? 132, ?????????? 1, ?????????? ??, ??? ?????? 2006/112 ??? ??
????? ??? ?????????? ???? ? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??????????,
?? ?????? ?????????? ???? ?????? ?????? ?????????? ???? ?? ?????? ?????? ?????? ??????????
??????????, ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ???,
??????????, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
?????????? ?????????? ????.

49 ??????, ??? ?????? ?? ?????? 13, A, ?????????? 1, ??????? ??, ??? ?????? ???????,
????????? ??? ?????? 45 ??? 50 ??? ??????? ??? 10?? ?????? 2010, C-262/08,
CopyGene (?? ?????????????? ??? ?????? ??? ??????), ??? ? ??? ?????? «?????
?????????» ?? ?? «????????????? ??? ?????? ??????» ??? ??? ?????? ??? ??????
A, ?????????? 1, ??????? ??, ??? ?????? ??????, ??? ??? ?????? ??? ?????? ??? ??????
????????? ???? ???, ??????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??????????
????? ?????? ???? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ? ??????
????????? ??? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ???
?? ?????????? ????, ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????.

50 ?? ???? ??????? ??? ??? ?? ?????? 132, ??????????? 1, ?????????? ??, ??? ???????
2006/12.

51 ????? ??????????, ?????? ?? ?????????? ????? ?????? ????? ?????????????? ?????, ?? ???????
????????, ?????????? ?? ??? ?????????? ?? ?????????????? ????? ?????????????? ?? ??????????????????
????????? CopyGene, ?????????? ?? ?????????????? ??? ?????? ??????????, ?????????? ???
????????? ??? ??????????, ??? ?????? ??? ?????????? ??? ?????? «????? ??????????????» ?? ??
«????????????? ? ?????? ??????????» ??? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ??, ?? ?????? 2006/112. ??????????????, ?? ?????????? ?????? ?????? ??????????,
????? ?????????? ?????????? ?????????? ??????????????, ?? ?????????? ?????? ?????????????? ??
????????? ?????? ?????????????? ?????? ??????????, ? ?????? ??? ?????? ?????? ?????? ?????? ???
????????????? ?????? ??? ??????????????.

52 ??????? ??? ??????????????, ??? ?????? ??????? ??????? ?? ????? ? ??????? ? ?????????? ??? ?
????? ??????? «????? ??????????» ?? «????????????? ? ??????? ??????????» ???? ??? ???? ??????
??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ???? ??? ?????? ??? ???
????????? ?????????? ??? ?? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????????? ?????????? ??? ?? ??????? ??????? ??????? ?????? ?????? ????????????, ???? ??????
??? ???? ??????? ??? ?????????? ??? ??????? ?????? ???, ??? ????????????, ????
?????????? ??? ?????????????? ??? ??????? ?????? ??? ?????? ??? ?????????? ??????????
?????????? ???, ?? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????????? ?????????? ??? ?
????? ??? ?????? ??? ?????????????? ??? ?????? ?????? ?????? ?????????? ??????????.

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

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

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

1) ?????? ?????????? ?????????????? ????? ?????????? ?????????????? ??? ?? ???????
?????? ?????????? ????? ??????????????, ??? ?????????? ??? ????? ?????????? ???
????????????? ??? ?????????? ????? ???, ??? ??????????, ??? ?????????????? ???
????????????? ??? ?????????? ????? ??? ?????????? ?????????????? ??????????????
????? ?????????? ?????????????? ??? ?????????? ?????????????? ?????????????? ???
????? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ??????????
??? ??? ??? ?????? ??????????, ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ??????, ?? ?????????? ?????, ?????????? ??? ????? ?????????? ???
????????, ??? ?????????? ????? ?????? ??? «????????????? ??? ??????????
?????????» ??? ?????? 132, ?????????? 1, ?????????? ??, ??? ?????? 2006/112/??
??? ??????????, ??? 28?? ?????????? 2006, ?????????? ?? ?? ?????? ?????????? ???
????????????? ???, ??? ?????? ?????? ??? «????????? ??????????» ??? ??????
132, ?????????? 1, ?????????? ??, ??? ?????? ??????. ?????? ??? ??????, ??? ??????
??? ?????? ??? ?????? ?????????? ??????, ?????? ? ?????? ?????? ??? ?????? ??????
????? ?? ?????? ?????? ??????????, ?????? ??? ?????????? ??? ?????? ?????? ??????
?? ??????????.

2) ? ????? ??????? «????? ??????????» ?? «????????????? ? ??????? ??????????»
????? ??? ?????? ??? ?????? 132, ?????????? 1, ???????? ??, ??? ?????? 2006/112
????? ??? ?????? ??? ??? ?????????? ?????????? ?????? ?? ?????????? ?????? ?????? ???, ??
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