

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

??? 21?? ?????????? 2013 (\*)

???? ??????? C-243/11,

????????????????? ??????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???  
?????? ?? rechtbank van eerste aanleg te Brussel (??????) ?? ??????? ??? 6?? ??? 2011, ?  
????? ??????? ??? ?????????? ??? 20 ????? 2011, ??? ??????? ??? ????

RVS Levensverzekeringen NV

???

**Belgische Staat,**

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

?????????? ??? ??? A. Tizzano, ?????? ????????, A. Borg Barthet, M. Ileši?, E. Levits (???????) ??? J.-J. Kasel, ????????,

?????? ??????????????: J. Kokott

????????????: M. Ferreira, ????? ?????????? ??????????,

????????? ?????? ??? ??????? ???????????? ??? ?????????? ??? ??' ?????????????? ?????????????? ???  
14?? ??????? 2012,

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

- ? RVS Levensverzekeringen NV, ?????????????? ??? ??? S. Lodewijckx ??? A. Claes, advocaten,
  - ? ??????? ????????, ?????????????? ??? ??? M. Jacobs ??? ??? J. C. Halleux,
  - ? ??????? ????????, ?????????????? ??? ??? M. Linntam,
  - ? ??????? ????????, ?????????????? ??? ??? C. Pesendorfer,
  - ? ??????? ????????, ?????????????? ??? ??? N. Yerrell ????? ??? ??? K.-P. Wojcik ??? F. Wilman,

???? ??????? ?? ?????? ??????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ???????????  
??? 6?? ??????????? 2012,

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

?????????

1 ? ??? ??? ????? ?????????????????? ?????????? ??? ?????????? ??? ?????? 1,  
????????????? 1, ?????????? ?, ??? 50 ??? ?????? 2002/83/?? ??? ?????????? ??????????????  
??? ??? ??????????, ??? 5?? ?????????? 2002, ?????? ?? ??? ?????? ??? (?? L 345, ?.  
1), ????? ??? ??? ?????? 49 ??? ??? 56 ???.

2 ? ?????? ??? ?????????????? ??? ?????? ??? ?????????? ?????????? ?????? ??? RVS  
Levensverzekeringen NV (??? ????: RVS) ??? ??? Belgische Staat ?? ?????????? ???  
????????? ?????? ??? ??? ?????????? ?????????? ???.

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

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

3 ? ?????? 2002/83 ?????????? ??? 1?? ?????????? 2012 ?? ??? ?????? 2009/138/?? ???  
????????? ?????????? ??? 25?? ?????????? 2009, ?????? ?? ???  
????????? ??? ??? ?????? ?????????????? ?????????? ??? ?????????? (????????????? II)  
(?? L 33,5 ?. 1). ????????, ? ?????? ?????? ?????? ??? ??? 2002/83.

4 ? ?????????? ??? 3 ??? ?????? 2002/83 ??? ?? ???:

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

5 ? ?????????? ??? 13 ??? ?? ??? ?????? ?????????? ?? ???:

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

6 ??? ??? ?????????? ??? 55 ??? ?????? 2002/83:

«????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ?????? ?? ?????? ?????? ???  
?????????, ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ?? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ???  
????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ???, ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???  
??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???

????????????? ??? ??????».

7 ?? ???? 1, ??????? 1, ??? ?? ??? ?????? ?????? ?? ????:

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

[...]

?) “?????????”: ??????? ??? ??????? ?????????????? ?????? ??? ?? ????:  
????????? ? ??????? ??? ?????????? ??? ?????? 2?

[...]

?) “????? ??? ?? ?????????? ??????????”: ?? ?????? ????, ??? ?????? ?  
????????????????? ??? ?? ?????? ?????? ??? ?, ?? ?????????? ??? ?????? ???????, ??  
????? ?????? ??? ?????? ?????????? ? ?????????? ??? ?????? ?????????? ??? ??????  
????????? ? ????????

?) “????? ??? ?????? ??? ?????? ??? ?????????”: ?? ?????? ??? ?????? ??? ??????????, ????  
? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ? ?????????? ??? ??????????  
?? ??? ?????? ????

[...]».

8 ??? ?? ??? 32 ??? ?????? ??????:

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

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

[...]»

9 ?? ??? 36 ??? ?????? 2002/83, ?????????? «????????? ???  
?????????????», ??? ?? ??????:

«1. ??? ?????? ? ?????????? ??? ??????, ?????? ?? ?????????????? ???  
????????????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??I,  
????? ?.

2. ? ?????????????? ??? ?????? ?? ?????????? ???' ??? ?? ?????? ??? ?????????? ??? ?????? ??I,  
????? ?.

[...]»

10 ?? ??? 41 ??? ?? ??? ??????, ?????????? «????????? ??? ?????? ??????????: ????  
????????? ??? ?????? ??? ?????? ??????» , ??? ?? ???:

«???? ?????????? ??? ?????????? ??? ?????????? ?? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

11 ?? ??? 50 ??? ?????? 2002/83, ?????????? «?????????» ??? ?????????? ???  
???? IV ??? ?????????? «????????? ??? ??? ?????????? ?????????? ??? ??? ??????????  
????? ??????», ?????? ?? ???:

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

2. ?? ?????? ??? ?????? ?? ?????? ?????? ??? ?????? 32 ??? ??? ?????????? ???  
????????? ?????? ?????????? ??????.

3. ?? ??? ?????????? ?????????????? ??????????????, ??? ?????? ?????? ?????? ?????????? ???  
????????? ?????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ??? ??????  
??? ?????????? ??? ?????? ?? ?????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ???  
????? ?????? ??? ?????????? ??? ?????? ??? ?????????? 1.»

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

12 ?? ??? 173 ??? code des droits et taxes divers (?????? ?????? ????,  
??? ????: CDTD) ?????? ?? ???:

«?? ?????????? ?????? ?????? ?? ?????? ???, ??? ? ?????????? ?????? ?????? ????

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

[...]

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

13 ?? ??? 175/3 ??? CDTD ????:

«? ?????? ?????????? ??? 1,10 % ??? ??? ?????? ??? ?????? ?????????? ???, ??? ???? ???  
?? ?????? ?????????? ?? ?????????? ??? ?????????? ???, ??? ??? ???? ?????? ?????? ?  
????????? ?????? ??? ?????? ? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????.

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

14 ?? ??? 176/1 ??? CDTD ?????? ??? ? ?????????? ??? ?????? ?????????? ??? ??  
????????? ??? ?????? ??? ?????????? ???, ??? ?????? ?????? ??? ??? ???? ?????? ???,  
????????? ??? ??? ???? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ???  
????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????.

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

16 ??????? ??? RVS ??? ??? ?????????? ?????????????? ?????????????? ?????????? ??????? ?? ???  
?? ?? ? ??????? ?????? 1,10 % ??? ??? ?????????????? ?????????? ??? ?????????????? ??????  
?????????, ? ?????? ?????? ?? ??? ??? 1?? ?????????? 2006, ?????????? ?????? ???  
????????? ?????????? ??? ?? ?????? ????? ?????????? ?? ?????????? ?????????? ?????? ???  
????????? ??? ??? ??? ????? ?????????? ??? ?????, ???, ??? ??? ?????????? ??????????  
??? ?????????? ??????????, ? ?????????? ?????????? ?????? ??? ?????, ??? ??????  
???? ?????????? ??? ???????.

17 ??????? ?????????????? ?? ?? Belgische Staat, ??? 29 ?????????? 2009 ? RVS  
?????? «?? ?? ?? ?????????» ?????? ??????? ?????? ?????????????? ??????? ?? ????  
?????????? ??????? 2006 ??? 2007, ?? ??? ????? ??????, ???????????, ??? ?? ??? ?? ????  
?????????? ??????? ?? 801 178 ??? ?? ?? ??? 2006 ??? ?? 702 636 ??? ?? ?? ?? ??  
2007. ????? ?? ???????, ? ??????? ?????????? ?????????? ??? ??????? ??? 8 813 ??? ??  
?? ?????????? ??? 2006 ??? 7 729 ??? ?? ?? ?????????? ??? 2007, ??? ??????  
RVS ??????? ??? 4 ?????????? 2009, ?????? ?? ??? ??????????.

18 ???? 16 ??????? 2009 ? RVS, ?????????? ??? ?? ?????????????? ??? ?????????? ???  
?????, ??????? ?? ?????????? ?????? ??????? ?????? ?????????? ?? ?????? ?????????????? ??  
?????? ?? ??????? ?? 1?? ?????????? 2009.

19 ???? 30 ??????? 2010 ? RVS ?????? ??????? ??? ?? 1 ?????????? 2009  
?????? ?????? ??? ??????? ??????????.

20 ??????? ?? ???? ??????????????, ?? ?????????? ?? ?????? ?????? ?????? ?????? ?? ???  
??? ?????????? ?? ???? 1, ?????????? 1, ?????????? ?, ??? 50 ??? ?????? 2002/83, ???  
????? ?? ??? ?? ?????? ?????? ?? ???? ???? ? ?????? ?? ?????????? ?????????? ?? ??? ??????????????  
????? ?? ?????????????? ?? ???? ?? ?????????? ?????????? / ?????????? ??  
????????????? ?????????? ?? ???? ?? ?????????? ?? ?????? ?? ??????????.

«1) ??????????? ?? ??? 50 ??? ?????? 2002/83 [...], ??? ?????? ?????? ????????,  
????? ? ??????? ?? ?????? 173 ??? 175, ?????????? 3, ??? [CDTD], ??? ?? ?????? ??  
????????????? ?????? (?????? ?? ?????? ?? ?????????? ?? ?????????? ??) ?????????? ?? ??????  
????, ??? ? ?????????? ?????? ?????????? ?? ???????, ?????? ?? ?????? ? ????????????  
????? ?? ?????? ?????? ?? ??? ?????? ?, ?? ?????????? ?? ?????? ???????, ??? ?  
?????????? ?? ?????? ?????? ?????? ?? ??? ?????? ?????????? ?? ?????? ??????? ??  
?????? ??????, ??? ?? ?????????? ?? ??? ?????? ?????? ?????? ?????????? ?? ??? ??  
?????? ?????? ?????? ?????????? ?? ??? ???????;

????????? ??????????, ??? ? ??????? ??? ?????? 173 ??? 175, ?????????? 3, ??? [CDTD],  
???? ??? ??? ?? ?????????????? ?????? (?????? ??? ?????? ?? ?????????? ????)  
?????????? ?? ?????? ???, ??? ? ?????????????? ?????????? ?????????? ??? ??????, ???  
?? ??? ? ?????????? ??? ? ?????? ?????? ??? ?????? ?, ?? ?????????? ???  
?????? ??????, ??? ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ???  
?????? ?????????? ??? ?????? ???, ??? ? ?????????? ?????? ??? ?????? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ??????;»

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

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

22 ??? ???? ?????????????? ???????, ?? ?????? ?????????? ?????? ??? ??  
????????????? ?? ?? ??? 50 ??? ?????? 2002/83 ??? ?????? ??? ?????? ??? ?????????????? ??  
????????? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ?????? ?????????? ?????? ??????  
?? ?????? ?????? ??? ?????? ???, ??? ? ?????? ?????? ?????? ?????? ?????????? ?????? ??????  
????????? ?? ??? ?????? ?????? ??? ?????? ?? ?? ?????? ?????? ?????? ?????? ?? ?????? ??????  
???? ??? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??????.

23 ??? ?????? ??????????, ??? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????, ???  
?? ?????????? ??? ?????? ??? ?????? ?? ?????? ???, ??? ??? ?? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ??? ?????????? ?? ?? ?????????? ??? ?????? ?????????? ???  
(??., ????, ????, ????, ????, ????, 17?? ?????? 1983, 292/82, Merck, ?????? 1983, ?. 3781, ????, 12? ??? 14?? ?????? 2001, C-191/99, Kvaerner, ?????? 2001, ?. I-4447, ????, 30? ??? 1?? ?????? 2007, C-34/05, Schouten, ?????? 2007, ?. I-1687, ?????? 25, ??? ???? 19?? ?????? 2012, C-112/11, ebookers.com Deutschland, ????, 12).

24 ??? ?????????? ??? ??? ?????????? ?????? 3 ??? ?????? 2002/83, ? ?????? ???  
????????? ??? ?????? ?? ?????? ?? ?????????? ?????? ?????? ??? ?????? ??? ??????????  
????, ??? ?????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ???  
????????? ??? ?????? ??? ?????? ?????, ?????????? ?? ?????????? ??? ?????? ??? ??????????  
????????????? ??? ?????? ?????? ??? ?????? ?? ?????????? ?????? ?????? ??? ??????  
??? ?? ?????? ? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ?? ?????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????.

25 ??? ?????? ???, ??? ?????????? ?? ??? ?????? ?????? 55 ??? ??????  
2002/83, ? ?????? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
????? ?????????? ??? ?????? ??? ??????, ?? ?????? ???, ?? ?????????? ???, ?? ??????????  
????????? ??? ?????????? ?? ?????? ?????? ?????? ?????? ?????????, ??? ?? ?????????? ???  
???? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??????  
????? ??????, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???.

26 ??? ?????????? ??? ??? ?????? ?????????? ??????, ?? ??? ?????? ??? ?????????? 2002/83  
? ?????????? ??? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????????? ?? ??????????  
????????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

27 ???????, ?? ??? 50 ??? ?????? 2002/83, ?????? ?????????????? ??? ???? IV  
??? ?????? ? ?????? ?????? ??? ?????????? ??? ?????????? ?????????????? ??? ????  
????????? ?????? ??????????, ??????, ??? ?????????? 1, ???, ?? ??? ?????????? ???  
????????? ?????? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? 1, ?????????? 1, ?????? ??, ??? ?????? ???, ?????? ??? ?????? ??? ?????? ???  
????? ? ??????????, ?????? ??? ?????? ??????, ??? ?? ?????? ?????? ???.

28 ??????, ? RVS ??? ???? ? ?????? ?????? ?????????? ?????????? ??? ???? ??  
????? 50, ?????????? 1, ??? ?????? 2002/83, ?? ?????????? ?? ?? ??? 1, ?????????? 1,  
????? ?, ???, ??? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????????? ??????????  
????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???, ?? ?????? ???  
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?? ??????  
????????? ???, ??? ?????? ?????? ?????? ??? ?? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? . ?????????? ???, ?? ??? ?????? ?????? ?????? ?????? «????? ???  
?? ?????????? ?????? ??????» ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????  
«?????».

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

30 ???????, ?????????? ??? ?????? ??? ?? ??? 1, ?????????? 1, ??????? ??, ???  
????? 2002/83, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? «????? ??? ????  
?????????» ??? ?? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ?????? ??? ???  
?? ?????????? ??? ? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ???  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

31 ???, ?? ??? 50, ?????????? 1, ??? ?????? 2002/83 ??? ?????????? ???  
????? ?? ?????????? ??? ? ?????? ?????? ??? ?????? ??? ?????????? ??? ??? ??  
??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
????????? ?? ?????? ??? ?????? ??? ?? ?????? ?????? ???' ??? ?? ?????? ???  
?? ??? ??????, ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

32 ???????, ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? 50, ?????????? 1, ???  
????? 2002/83, ?? ?????????? ?? ?? ??? 1, ?????????? 1, ?????????? ??, ??? ??????  
????, ??? ???? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

33 ???, ??? ?????? ?????????? ? ???????, ? ?????? ?????? ??? ?????? ???  
????? ?????? ??? ?? ?? ?????? ?????????? ?? ??????????, ?????? ??? ?? ?????? ???  
????? ?????? ?????? ??? ?????? ??? ?????? ???.

34 ???????, ?? ?????? ??? ?????????? ?????? ??? ?? ??????? ??? ?? ?????? ???  
?????? 50, ?????????? 1, ??? ?????? 2002/83 ??? ?????? ?????? ??? ?????? ?????? ???  
????????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ???  
???? ?????? ??? ?????????? ??? ?????? ??? «?????????» ?????? ??? ?? ??????????  
?????.

35 ??? ???????, ??? ?????? ??? ?? ?????????? ??? ?????? 2002/83, ??????????????,  
??????, ???, ??? ?????????? ??? ?? ?????? 50, ?????????? 3, ??? ?????? ???, ?? ??????  
????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?? ?? ??? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??????. ??????????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??? ?? ??? ??????  
????????????? ?? ?? ??? ?????? ??? ?????? ???.

36 ???????, ?? ??????? ?? ?? ??? ?????????? ? RVS, ?? ?????? ??? ?? ??????????  
????????? ??????? ?? ?? ??? ??????????, ??? ? ?????? ??? ? ?????????, ?? ???  
«????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???» (entreprises  
d'assurance qui prennent des engagements sur son territoire) ?????????????? ??? ??  
????????????? ?? ?? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ???  
?? ?????????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ???  
????? ?? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????????? ???.

37 ??? ?? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????  
?????? ??????? ???????, ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ???? ???? ???? ????  
????????? ??????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ??????????????  
??????????, ??? ?????????? ???? ?????? ?????????? ??? ?????? 40 ??? ?????????? ???,  
????????? ??? ?????? ?????????? ???, ??? ? ??????, ?????????? ?? ?????????? ?? ???  
????????? ??? ?????????? ? RVS. ???????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ??? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????????? ?? ?? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ???.

38 ???????, ??? ?????? ?? ??? 32, ?????????? 1, ??? ?????? 2002/83, ?? ???  
????????? ? RVS ??? ? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ?? ??????????  
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????????? ??? ?????????? ???, ?????????? ???, ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????????? ??? ?? ??? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?  
????????? ??? ??? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ??? ???  
????????? ??? ?????? 50, ?????????? 1, ??? ?????? ???.

39 ???, ??? ?????????? ??? ?? ??? 30 ??? ?????? ?????????? ???, ? ?????? ???  
?????? «????? ??? ?? ?????????? ??? ??????????» ??? ?? ??? 1, ?????????? 1,  
????????? ??, ??? ?????? 2002/83 ??? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????? 43 ??? ?????? ???, ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? «????? ???  
??? ?????????? ??? ??????», ? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??????, ?????? ??? ?????? ??? ?????? ???.

40 ???????, ?? ??? 50, ?????????? 2, ??? ?????? 2002/83 ?????? ??? ?? ??????????

?????? ? ?? ?????? 32 ?????? ?? ??????????? ?? ?????????????? ?????????????? ??????????,  
????? ?? ??? ???????????????, ??? ?????????? ? ?????? ?????????? ??? ?????? 45 ??  
????????? ???, ??? ?? ?????????? ?????? ?????? ?????????? ??? / ??? ?????????? ??  
?? ?????????? ?????? ??????????.

41 ?????, ? ??????? ?????????? ?????????? ??? ?? ?????? 41 ??? ?????? 2002/83,  
????? ?? ?????? ??? ?????????????? ??? ?????????? ??? ?????????? ?? ?????? ??? ??????  
??? ?????????????? ??? ?? ?????????? ?????????? ?????? ?????????? ?? ?????? ??  
????????? ???, ??? ?????????? ?? ?????????? ?????????? ?????????? ??? ?????????? ???  
??? ?????? ?????? ?????????? ???, ?????????? ?? ?????? ??? ?????????? ?????????? ???  
????????? ?? ?????????? ??? ?????????? ?? ?????????? ?? «????????» ?????????? ???  
????? «????? ??? ?????? ?????????? ??????????». ??????????, ?? ? ?????????? ???  
????????? ?????? ??? ?????????? ?????????? ??? ?????????? ?????????? ???  
????????? ??, ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?????????? ??  
????? ??? ?????????? ?? ?????, ??? ?????? ??? ?????????? ?????????? ?????????? ??  
????????? ??? ?? ?????? ?????? ?????? ?????????? ??? ?????????? ?????????? ??,  
????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??  
????????? ??????.

42 ?????????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????, ? ??????????  
??? ?????? ?????? ?????? ??? ?????????? ?? ?????? ??? ?????? ?????????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ? ?????????? ??? ?????????? ?? ??? ?????? ?????? ???  
????????? ?????? ??? ?????????? ?? ?????? ?? ?????????? ??? ?????? ?????? ???  
????????? ?????? ??? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ???  
????????? ??? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ??????.  
????????? ??? ?? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? ?????? ??????  
????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ?????? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ?????? (??., ??' ?????, ?????? ??? 28??  
????????? 1999, C-55/98, Vestergaard, ?????? 1999, ?. I-7641, ????? 18).

43 ? ?????? 2002/83 ?????? ?????? ??? ?????? 1, ?????????? 1, ?????????? ??, ??? ??  
????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?? ?????? ??? ?????????? ???  
??????????, ?????? ? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???  
?????????? ??? ?????????? ?? ?????? ?????? ??????. ??? ?????????? ??? ??? ??????????  
????? 13 ??? ?????? ???, ??? ?????????? ???, ? ?????? ?????????? ??? ?????? ??  
????????? ?????????? ???, ??????, ??? ?????????? ??? ?????? ?????????? ???  
????????? ???, ??????, ??? ?????? ?????? ??? ?????????? ??? ?????????? ???.

44 ? ?????? ??? ?????? ?? ?????? ?????? ?? ?????????? ??? ?????????? ??? ?? ?????? 41  
??? ?????? 2002/83 ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????????  
?? ?????????? ??? ?????? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????  
??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ???  
????????? ??? ??? ?????? ??? ?????????? ?????? ?????? 41, ?? ?????????? ?? ???  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????? 50, ?????? 1, ??? ?????? 2002/83.

45 ??????, ?????????? ??? ?? ?????? ???, ??? ?? ?????? III, ?????? A, ???  
????? 2002/83, ??? ?????? ?????????? ?? ?????? 36, ?????????? 1, ??? ?????? ???,  
????????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???

??? ?????? ??????????? ?? ??????? ?????????? ??? ?? ??????? ?????? ??? ?? ?????????? ???  
?????????? ??? ??????? ???????????, ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? III, ?????? B, ???  
?????? 2002/83, ??? ????? ??????????? ?? ?????? 36, ??????????? 2, ??? ?????? ??????, ???  
?????????? ??? ??? ?????? ??? ?????? ?????? ?????? ??????????????? ?? «??????» ???????  
??? ?????? 50, ?????????? 1, ??? ?? ??? ?????????.

46    ???????, ??? ?????????????? ???, ??????? ?????????????? ??? ??????? ??? ???????,  
?????????? ??? ?????? ??? ?????? ??????????? ?? ?????????? ?? ?? ?????????? ??? ??????  
?????????? ??? ??????????? ?????? ?? ?? ?????????? ??? ?????????????? ??? ??????????????  
?????????? ?????? ?? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? 36,  
?????????? 2, ??? ?????? 2002/83 ??? ?? ?????????? III, ?????? B, ?????? ??? ??????????  
??? ?????????? ??? ??????????? ?? ?????????? ??? ?????????? ??? ?????????????? ??????????  
??? ?????? ??????. ???????, ?????? ??? ?? ?????? ?????? ?????? ?????? «??????» ???????  
??? ?????? 50, ?????????? 1, ??? ?? ??? ??????, ? ?????????????? ?? ?????????? ?? ?????????? ??  
?????????? ?? ??? ?????????? ?????????? ??? ?????????? ?????? ?????????? ?????????? ???  
?????????? ?????? ??? ?????????? ?????????? ?????????? ?????? ?????????? ?????????? ?? ??????  
?????????? ?? ??? ?????????? ??? ?????????? ??? ?????????? ???.

47    ???????, ??????????? ??? ?? ?????? ??? ?????? 50, ?????????? 1, ??? ???????  
2002/83 ??? ???? ? ??????? ??? ?? ?????? ??? ?????? ?????????? ??? ??????? ???  
????????? ??? ?????? ??? ?? ??? ??? ??? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ???  
????? ?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?? ??? ?????? ?????????? ?????????? ???  
????? ??? ?????? ??? ?????????? ?? ?????? ???, ???????, ?? ??? ?????? 2002/83.

48    ?? ??? 50, ?????????? 1, ??? ?????? 2002/83, ??????? ?????????? ??? ??  
????????? ?????????? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????? ???????  
??? ?????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ???????????,  
????????? ?? ??? ??? ?????? ?????? ??? ?????????? ?????????? ?????????? ??? ?????????? ???  
????????????? ??? ?????? ?????? ?????????? ?????????? ???, ?????????? ?? ?????????? ???  
????????? ??? ?????? ?????????? ???.

49    ??????? ?? ?? ?????????? ??? ?????????? ?????? ?????????? ?????? ?? ?????????? ???  
?????? ?? ???????, ??? ?????? ??? ???????, ?????? ??? ?????????? ??? ?????????? ???  
????????? (??., ??' ????, ?????????????? ?????? Kvaerner, ??? 52), ?????????? ???  
????? ??????? ??? ?????????? ??? ? ?????????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????? ?? ?????????? ?????????? ???' ??? ?? ?????????? ??? ??????????  
?? ???????.

50    ?? ??????? ?? ?? ?????????? ??? ?????? ?????????? ?? ?? ?????? 2002/83 ?????????? ???  
????????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ???  
????????? ?? ?????????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ?????? ???, ??????, ??? ??? ?????????? ???, ???????, ??? ? ?????????? ???  
????? ?? ??????? ??? ?????? ??? ?????????? ???.

51    ? ??????? «??????» ??????? ??? ?????? 50, ?????????? 1, ??? ?????? 2002/83 ??  
????????? ?? ??? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??  
????????? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ? ?????????? ??? ?????????? ???  
?? ?????????? ?????????? ??? ?????????? ???.

52 ??????, ??? ?????????????? ??? ? RVS ??? ??? ? ?????? ??????????, ???????????  
???? ?????? ??? ?????????????? ??????????, ? ?????????????? ????? ??? ??? ??????  
????????? ??? ??? ?????? ??? ?????????? ??????????, ???' ?????????? ??? ?????????? ???  
?????????.

53 ??? ?? ??????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ???????????  
??? ?????????? ??? ?????? ?????????? ?? ?????? ??? ?????? ?? ?? ?????? ??? ?????? ?????????? ?  
????????? ??? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ??? ?????? ??? ???  
???? ?? ?????? ??????? ??? ???, ???????, ?? ?????? ?? ?????? ?????? ??????  
????????????? ?? «????????» ??????? ??? ?????? 50, ?????????? 1, ??? ??????  
2002/83.

54 ? ?????????? ??? ?????? ??? ??????? ??? ??? ?????? ?? ?????????????? ? ??????? ???????  
??? ?????????? ??' ??????? ??? ?????????? ??????????.

55 ??????, ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????????, ??? ?? ?????? ??????  
????????? ?????? ??? ?????????????? ?????????????? ???, ??? ??? ??? ??????????  
????????? ??? ?????? ?????????? ?????????, ?????????, ??? ??? ?????????????? ?????????? ???  
????????? ?????? ??? ?????????? ?????????? ??? ?????????????, ?? ?????? ?? ?????????????? ??  
???? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ? ?????? ?????? ?????? ???  
????????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??????????.

56 ?????????? ??? ?????? ??? ?????????? ?????? ??????????, ??? ?? ?????????? ???????????  
????, ? ?????????? ?????????????? ?????????? ??? ?????? ?? ?? ?????? ?????????? ???  
????????????? ??? ??? ?????????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??  
????????? ?????????? ??' ?, ?? ? ?????????? ?????????? ?????????? ?????????? ??? ???  
????????? ?????????? ??? ??????????.

57 ??????, ?? ??? 50, ?????????? 1, ??? ?????? 2002/83 ?????? ?? ??????????  
????? ?? ?? ?????? ??? ?????????? ?? ??? ?????? ??? ?????? ?????? ?????????? ???  
????????? ??? ?????????? ?? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ???  
??? ?????????? ?????? ?? ?????? ?? ?????? ?????????? ?????????? ??? ?????? ?????????? ???  
????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

58 ? ?????? 2002/83, ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ?? ??? ??? ?????? ?????? ??? ??????????????, ??? ?? ?????? ?? ?????????? ???  
??? ?? ?????????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ???  
????????? ?????????? ??? ?? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
????? ??? ??? ?????????? ??? ? ?????????? ??? ?????????? ??? ?????? ???, ?? ?? ??????, ?  
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???  
????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????? ? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

59 ?????? ??? ? ??????????????????? ?? «?????????» ?????????? ??? ??????? 50, ??????????? 1,  
??? ??????? 2002/83 ?????? ??? ?????? ?? ??????????? ??? ?????????? ??? ??????? ??? ??? ??????  
??? ??????????? ??? ??????????? ?????????????? ??? ??????? ??? ?? ??? ????? ?????????? ???????  
?????? ??? ??? ??? ?????????? ??? ?????? ? ?????????? ??? ??????? ??? ??? ??? ??? ???  
?????????.

60 ?????????????? ? ?????? ?????????????? ??? ?????? 67 ??? 70 ??? ?????????? ???, ?  
????????????? ?????? ??? ?????????? ?????????? ??? ?????? ? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ?????????? ?????? ?? ?????? ?????????? ?????? ?????? ???,  
????????? ??? ?????????? ?? ?????? ?? ??? ?????????? ?????? ??? ?????? ??? ?????? ???  
????????? ??????, ??? ?????? ?????? ?????? ??? ?????? ?? ?????????? ??? ??? ??  
????????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? . ? ?????????? ???  
???????????, ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???, ??  
????????? ?? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ???  
????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??? ?????? ?????????? ?????? ?????? . ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? «?????» ?????? ??? ?????? 50, ?????? 1, ??? ?????? 2002/83, ??? ??????  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???.

61      ??? ?? ??????? ??????? ??? ?? ??????????????? ?? ?? ?????? 50, ??????????? 1, ???  
?????? 2002/83 ?????? ?????????? ??????? ?? ??????????? ??? ?????????? ??? ?????????? ??? ??????????  
?????? ??? ???????????.

62 ??????? ??????? ?? ??????? ?? ? ??????? ?????? ????? ?????? ?????? ?????? ??  
?????? 2002/83. ??? ??????????? ?? ???? 24 ??? ??????? ????????, ? ?????? ??  
?????????? ??? ??????????? ?? ???? ??????????? ?????? ??? ?????? ??? ??????????? ????, ???  
????? ??? ?????? ??? ??????????? ??????????????? ??? ???? ??? ?????????? ?????? ??????????? ???  
??? ??????? ??????, ??????????? ?? ???? ??????????? ?? ?????????????? ?????????????? ???  
????????? ??? ????? ?? ??????????? ?????????? ?????? ??? ?????? ??? ?? ?????? ??  
?????????? ??? ????? ?????????????????? ??? ?????? ??? ?????????? ?? ?????????????? ??? ?????? ??  
????????????? ??? ????? ?????????????? ??? ?????? ???, ??? ?????? ??? ?????? ?? ?????????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ?? ?????? ??? ?????? ???.

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

65 ??????????, ?????? ?? ??????????? ???, ??? ?????????????? ??? ?????? 46 ??? ??????????  
?????????, ?????? ?????????????? ??? ?????? ??? ??????, ?????????????? ?????? ?????? ???  
????? ?????????????? ?? ?????? ? ?? ?????????? ??? ?????? ?????? ?????????? ???  
????????????? ?????? ? ?? ?????????????? ??? ?????????????? ?????? ??????????????  
????????? ? ??? ?????? ??? ??????????. ???????, ?????? ??? ?? ?????? ?????? ??? ?  
????? «?????» ?????? ??? ?????? 50, ?????????? 1, ??? ?????? 2002/83, ??  
????????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ?????????? ?? ??? ?????? ?????? ???  
????????? ?????? ?? ?????? ??? ?????? ?????? ?????? ??????, ??? ?????? ?? ???  
????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????????.

66      ??? ?????? ??? ??????????? ??? RVS ??? ??? ?????????? ?????????????? ??? ? ??????????  
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???' ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?? ?  
????????? ??? ?????????? ??? ?????? ??? ?? ?????? ?????? ?????? ?????? ?? ?????????? ??????????  
????????? ??? ?????????? ?????????? ??????, ?????????? ? ?????????? ??????, ??????, ??? ?  
????????? ??? ?????????? , ?? ?????????? ?????????? ?????????? , ?? ?????????? ??????????  
?? ?????????? ??? ?????? ?????????? ?, ?? ??? ?????? ?????????? , ?????? ?? ?????????? ??  
????????? ??? . ???????, ? ?????????? ?????????? ?????? ?? ??? ?????? ?????????? ??????????  
????????? ??? ??? ??? ?????? ??? ?????????? «????????» ?????????? ??? ?????? 50,  
????????? 1, ??? ?????? 2002/83 ??? ??? ??? ?????? ??? ?????????? ??? ?????????????? ??  
«????????» ?????????? ??? ?????????? ?????. ???????, ?????? ? ?????????? ???  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????????? ??? ??????  
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????? ??? ?????? ??? ?????????? , ? ?????? «????????» ?????????? ??? ?? ??? ?????? ??????????  
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67      ????? ?????? ??? ?????????????? ??? ???. ?????????? ?????????? ?????????? ?????????? ?????????? ???  
????????? ?????????? ???. ?????????? ?????????? ??? ???. ?????????? ?????????? ???. ?????????? ??????  
????????? ??? ???. ?????????? ?????? ??? ???. ?????????? ?????? ???. ?????????? ?????? ???. ?????? ???  
????????? ??? ???. ?????????? ??? ???. ?????????? ??????, ? ?????????? ??????, ?????? ??? ???. ?????? ???  
??? ?????????? ?????? ??? ???. ?????????? ?????? ???. «?????????» ?????????? ??? ?????? 50,  
????????? 1, ??? ?????? 2002/83, ????. ????. ?????????? ??? ???. ?????????? ??? ???. ?????????? ???  
????????? ??? ???. ?????????? ???, ?????? ???. ?????? ???. ?????????? ??? ???. ?????????? ??? ???.  
????????? ??? ???. ?????? ???. ?????? ???. ?????????? ??? ???. ?????????? ??? ???. ?????????? ???.

68 ????????, ????????, ?? ?????????? ?? ???? ? ??????????????? ?? «??????» ???????  
?? ?????? 50, ?????????? 1, ??? ?????? 2002/83 ?????? ?????? ??? ??????????  
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ???  
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?? ??? ?????? ??? ???  
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69    ??????????? ??? ? ?? ?????? ??? ?????? ??? ??????, ??? ?????? ?????????????? ??? ??????  
?????? ?? ?????? ? ??????? ??? ?? ?????? 50 ??? ?????? 2002/83 ??? ?? ?????? ??? ??????? ??? ??  
?????????? ??? ?????????? ??? ?????? ??????? ?? ?????? ?????? ?????? ??? ?? ??????? ??? ??  
?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?? ?????????? ??? ??  
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?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?? ?????? ?????? ??? ??.

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70    ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????????? ??? ??????, ??????? ?  
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71    ?????????? ??? ? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ???  
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ?? ?????? ??? ?????? ?????? ?????? ??????. ?? ?????? ??? ?????? ?????? ??????????  
????? ?????? ?????? ?????????? ??? ?????? ??????, ??? ?????? ??? ?? ?????? ?????? ??? ??????.

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

? ? ?????? 50 ??? ?????? 2002/83/? ? ? ?????????? ?????????????? ??? ??  
?????????, ??? 5? ? ?????????? 2002, ?????? ?? ??? ?????? ?????? ???, ??? ??  
????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????????? ??????  
????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????  
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(?????????)

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