

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

?? 25?? ??????? 2012 (*)

«??? – ?????? 2006/112/?? – ?????? 306 ?? 310 – ?????? ??????? ??? ?? ?????????? ?????? – ?????? ?????? ?????????? ??? ?????????? ?????? ??? ?????? ??? – ?????? ??? ??? “????? ??????” – ?????? 98 – ?????????? ?????????? ???»

???? ?????? C-557/11,

? ? ?????????? ?????? ?????????????? ?????????? ?????? ??? ?????? 267 ????, ??? ?????? ?? Naczelnego S?d Administracyjnego (???????) ?? ?????? ??? 31?? ?????????? 2011, ? ????? ?????? ??? ?????????? ??? 4 ?????????? 2011, ??? ?????? ??? ??????

Maria Kozak

????

Dyrektor Izby Skarbowej w Lublinie,

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

? ? ?????????? ??? ??? A. Rosas, ?????????? ??? ?????? ????????, U. Lõhmus ??? C. G. Fernlund (????????), ????????,

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

? ? ??????????: A. Calot Escobar

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

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

– ? ?. Kozak, ?????????????? ??? ??? A. Bartosiewicz ??? R. Kami?ski, doradcy podatkowi,

– ? ?????????? ????????, ?????????????? ??? ??? M. Szpunar ??? B. Majczyna,

– ? ?????????? ????????, ?????????????? ??? ??? L. Lozano Palacios ??? K. Herrmann,

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

? ? ????????

? ? ??????

1 ? ?????? ?????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 98 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????? 2006, ?????? ?? ?? ?????? ?????????? ??? ?????????? ?????? (?? L 347, ?. 1, ??? ????: ?????? ???), ?? ?????????? ?? ?? ?????????? III ??? ?????? ????, ??? ??? ??? ?????? 306 ??? 310 ??? ?? ??? ??????.

2 ? ?????? ??? ??????????? ??? ?????? ?????? ?????? ??? ?. Kozak ???
??? Dyrektor Izby Skarbowej w Lublinie (?????????? ??? ?????????? ?????? ??? Lublin),
?????? ?? ?????? ??? ?????????? ??? ????? ?????????? ??? (??? ????: ???) ???
??? ?????????? ??? ?. Kozak ?????????? ??? ?????????? ??? ???????.

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

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

3 ?? ??? 98 ??? ?????? ???, ??? ?? ?????? 2 ??? ?????? 2 ??? ?????? VIII ???
?????? ???, ?? ????? «????????? ??????????», ??????:

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

2. ?? ?????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ???
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???.

[...]»

4 ?? ?????????? III ??? ?????? ???, ?? ????? «????????? ??? ?????????? ?????? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ???
????????? ??? 98», ??????:

«[...]

5) ? ?????? ??? ?????? ??? ??? ?????????? ??? ?????? ???,

[...]».

5 ?? ??? 306 ??? 310, ??? ?? ?????? 3 ??? ??? ????? XII ??? ?????? ???, «??????
?????? ??? ?????????? ???», ??????:

????? 306

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

[...]

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

????? 307

?? ?????? ??? ?????????????? ??? ?? ?????????? ??? ?????? ??? ??? ?????? ???
????????? ?? ??? ?????? ??? ?????????? ??? ?????? 306 ?????????? ??? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ???.

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

????? 308

??? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?? ?????????? ?????????, ?? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????, ??? ?????? ??? ?????? ??? 226,
?????? 8, ?? ?????????? ?????? ??? ?????? ??? ?????????, ?????? ? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????????????? ??? ??? ?????????? ?????? ??? ??? ??? ??????????
?????? ?? ?? ?????? ?????????????? ?? ?????????? ?????? ??? ?????????? ??? ?????????? ???
?????? ?????????? ??? ?????????????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ???,
????? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

[...]

????? 310

?? ??? ? ??, ?? ?? ?????? ?????????????? ?? ?????????? ?????????? ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? 307 ??? ??????
????? ?????? ??? ??????????, ??? ?????????? ??? ?????? ?????????? ??? ?????? ???
?????.»

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

6 ?? ????? 119, ?????????? 1, 5 ?? 6, ??? ?????? ?? 11?? ?????? 2004, ??????? ?? ??
????????? ?????? ??? ?????????? (ustawa o podatku od towarów i usług), ??? 11?? ??????
2004 (Dz. U ????. 54, ??? 535), ?? ?????? ??? ?????? ??? ?????????? ??????????????
??? ?????????? ??? ?????? ??? (??? ????: ?????? ????), ??????:

«1. ?? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ??? ??
????????? ??????, ??? ?? ??? ?????? ?????????? ???, ?? ??? ?????????? ???
????????? 5.

[...]

5. ??, ??? ?????? ??? ?????? ?????????? ?????????? ???, ?????? ??? ?????????? ??? ??????
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ,?
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? (??? ????: ?????? ????
?????????), ? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? , ?????? ?? ?? ??
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? mutatis mutandis ??????
??? ?????????? ??? ?????? 29.

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

[...]»

7 ?????? ?? ?? ?????? 41, ?????????? 2, ??? ?????? ??? ?????? ?? ?? ?????? 144 ???

????????????? 3 ??? ????? ??????, ? ?????? ?????????? ?????????? ?????????? ?????????? ??????????
????????? ?? ??????? ?????????? ???, ?????? 7 %, ??? ? ?????????? ?????????? ???
????? 22 %.

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

8 ???. Kozak ?????????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????.. ?? 2007
?????? ?????????? ?? ?????????? ?????? ?????????? ?????????? ?????????, ?? ?????? ??????????????
????????? ??? ???????, ?? ??? ???? ?????? ?????????? ?????????? ??? ?????? ??????????????
???? ???, ?????? ??? ?????????? ?????????, ??? ?????? ?????? ??? ?????????? ??? ?????????? ??????????.

9 ??? ??? ?????????? ??? ??? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????, ???. Kozak
????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??????????
????????? ??? ?????????? ?? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????, ??????? ?? ?? ?????? 308 ??? ?????? ???, ??? ?????????????? ???
????????? ?????????? ??? 22 %. ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?? ?????? ??????? ??? ???, ?????? ??? ?????? ?? ??? ?????? ?????????? ??? ??????, ?? ???
????????? ?????????? 7 %, ? ?????? ?????????? ??? ?? ?????????? ??????????.

10 ? ?????????? ??? ?????????? ??? ? ?????????? ?????????? ?????????? ?????????? ?????????? ???
????????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??????????????
?????????. ??? ?????????? ??? ?????????? ?? ??? ?????? ???, ???. Kozak ??? ??????, ???
??? ?? ??? ???, ?? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
????????? ??? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ?? ???
????????? ??? ?????????? ?????????? 22 %. ??? ??? ??? ?????? ?????????? ?????????? ???
????????????? ??? ?????????? ??? ??? ??? ?????? ??? ?. Kozak ?????????? ??? ??? ??? ???
????? ??? ??? ?????? ??? ?????????? ??? 2007.

11 ???. Kozak ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
??? ?????????? ??? ?????? ??? Wojewódzki S?d Administracyjny w Lublinie. ?? ??????????
???? ???????, ???, ??? ?????????? ??? ?????????? ??? ?. Kozak ?????? ???
????????? ?????? ??? Naczelnego S?d Administracyjny (????????? ?????????? ??????????).

12 ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? Wojewódzki S?d
Administracyjny w Lublinie, ??? ? ?????????? ??? 22 % ?????? ?? ?????????? ??? ??? ??? ???
????????? ???????, ??? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???, ??? ??
????????? ??? ?????????? ? ?????????? ??? ?????? ??? ?????? . ?????????? ???, ?????? ???,
?? ?????? ?? ?????? ??? «????? ?????», ??? ??? ?????? ??? ?????? 45 ??
????????? ??? 15?? ??? 2001, C-34/99, Primback (????????? 2001, ?. I-3833), ?? ??? ???
?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???, ??? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

13 ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 306 ??? 310 ??? ??????
??, ??? ??? ??? ?????? 98 ??? ?????? ???, ?? ?????????? ?? ?? ?????? 5 ???
????????? III ???, ?? Naczelnego S?d Administracyjnego ?????????? ?? ?????????? ???
????????? ??? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?????????? ???:

«????????? ?? ?????????? ?????????, ??? ?????? ?????????? ??? ?????????? ?????????? ???
??' ?????????? ?????????, ?? ?????? ?????????? ?? ?????????? ??? ?????????? ???
????????? ?? ?????? ?????????? ?????????? ??? ?? ?????? ?????????? ?????????? ???
?? ?????? ?????????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ???
?? ?????? 306 ??? 310 ??? ?????? [??], ?? ?????????? ?????????? ??? ??????????.

? ??????????, ??? ? ??????? ? ??????? ? ?????????? ? ?????????? ? ???? ? ??????? ? ?????????? ? ?????????? ?
??????????, ? ?????? ? ?????????? ? ?????? ?? ???? 98 ?? ? ?????????? ?? [?? ??????] 5
??? ?????????? ??? ?? ???? ?????? ???? ?? ???? ?????? ???? ?? ???? ?????? ???? ??;»

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

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

14 ? ?. Kozak ??? ? ??????? ? ?????????? ??? ? ?????? ??? ?????? ?????? ?????? ?????????? ?
??? ?????????? ? ??????? ? ?????????? ??? ? ?????????? ??? ?????????? ?????? ?????????? ?
???? ?? ???? 306 ??? ?????? ??? . ??? ?????????? ?????? ?????????? ?????????? ?
???? ??? ?????????? . ??? ?????? ???? ?????? ???? ?????? ?????? ???? ???? ???? ?
????????? ? ? ???? ?????? ?????? ??? ?? , ?????????????? ?????? ??? ??????????
????????? , ??? ?? , ?? ?????? ??? ???? ???? ?????? ??? ?????? ??? ?????? ??? , ?
????? ?????? ?????? ?????? ?????? ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?
????????? ?????? ?????? ??? , ?????? ?? ???? 98 ??? ?????? ??? , ??
????????? ?? ? ???? 5 ??? ?????????? III ??? ?????? ???.

15 ? ?????????? ?????????? ?????????? ??? ? ?????? ?????? ?????? ?????????? ?????????? , ????
????? ?????????? ?????? ??? ?????? ?????????? ?????? , ?????????? ?????????? ?
????? , ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? , ?????????? ??? ???? ?
????????? ??? ??? ?????????? ??? ?????? 306 ??? 310 ??? ?????? ??? . ? ?????? ??????????
????????? , ?????? , ?? ??? ??? ???? ?????????? ?????????? ?????? ???? ?
????? ??? ? ???? ?????? ??? ?????????? ??? ?? ?????? ?????? ?????? ?????? ??? , ??? ????
??? ??? ??? ??? ?????????? ?????? , ??? ?????????? ??? ?????? ?????? ?????? ??? , ??? ?
????? ?? ??? ?????? ?????? ??? ?????? ??? ?? ?????? ?????? ?????? , ?????? ?? ???? 308 ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? .

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

16 ?????????? ??? ? ?????????? ??? ? ?????? 306 ??? 310 ??? ?????? ???
????????? ??? ??? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ?????????? ???'
????????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? 26 ??? ?????? ?????? 77/388/??? ???
????????? , ??? 17?? ??? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???,
??? ?????????? ?? ??? ?????? ?????? ?????? – ??? ?????? ?????? ?????? ?????? ??????????????
?????: ?????????? ?????????? ??? (?? ??? . ??? . 09/001, . 49). ?????????? ??? ??????
????????? , ??? ?????????? ?????? ??? ?????? ??? ?? ?????????? ?????? , ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ???.

17 ??? ?? ???? 306 ??? ?????? ??? , ?? ?????? ??? ?????? ?????????? ?? ?? ???? ??????????
??? ??? ?????? ??? ?????????? ??? ?????? , ?????? ?? ?????????? ?????????? ??? ??????
???? ?????? ??? ?????????? ??? ?????????? , ??? ??? ?????????? ?????? ??? ??????????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??????
????????? ??? ??? .

18 ??? ?? ?????? ??? ?????????? ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? .

19 ?????? ??? ?? ?????????? ?????????? ??? ?? ?????? ?????????? ?????????? ???
????????????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ?????????? , ?????? ??? ?????? ???
????????? ??? ?? ?????? , ??? ?????????? ??? ?????? ??? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? (??.
????????????? ??? Madgett ??? Baldwin, ??? 18, ??? First Choice Holidays, ???

24). ?????? ?????? ??? ??????? ??? ?????? ?????????? ?????????? ??? ???? ?????? ??? ???.
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ???? ??????
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??., ??????, ??????
?? 22?? ??????? 1998, C-308/96 ?? C-94/97, Madgett ??? Baldwin, ?????? 1998, ?. I-
6229, ??? 33). ???????????, ? ?????? ??? ?????? ?????? ???????, ??? ?????? ??? ????
??????????, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????
??????????, ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ?? ?????? ??? ?????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? (??.. ?????? ??? 12?? ??????? 1992, C-
163/91, Van Ginkel, ?????? 1992, ?. I-5723, ????? 14).

20 ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ???
????????? ??? 306 ??? 310 ??? ?????? ??? ?????????? ??? ??? ?????? ???
????? ?????? ??? ??? ?????? ??? ?????? ??? (????????????? ??? Madgett ???
Baldwin, ??? 34).

21 ???????????, ?? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ???
??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??? ?????? ???
????????? ??? ?????? (??.. ?????? ?????? ??? Madgett ??? Baldwin, ??? 35).

22 ??? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
(????? ??? 27?? ??????? 1992, C-74/91, ?????? ??? ?????? ???, ?????? 1992, ?. I-
5437, ??? 26).

23 ?? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ?????????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???,
????? ???' ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????? ??? ??? ??? ??? ?? ?????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??., ??????,
????????? ??? Madgett ??? Baldwin, ??? 47).

24 ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? «????? ??????
?????» ??? 307 ??? 308 ??? ?????? ??? . ? ??? ?????? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? , ? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? 12 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

25 ???????????, ?? ??????, ??? ?????? ?????????? ??? ?????? ??? ??????????, ??? ??
????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???
«????? ??????», ??? ??? ?????? ??? ?????? 307 ??? 308 ??? ?????? ??? ???, ??????,
????? ??? ?????? ??? ?????? ??? ?????? ???.

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

? ?????????? ??? ???? ???? ?????????? ??? ?????? ?????? ?????? ??? ???? ???? ???? ????
????????? ??? ???? ?????? ?????????? ?????????? ??? ??. ??? ???? ???? ???? ???? ????
???????????, ?????????????? ?? ???? ?????? ??? ?????? VIII ??? ?????? ????. ??? ???? ?? ???? 98,
?????????? 2, ??? ?????? ????, ?? ?????????? ?? ???? ?????? 5 ??? ?????????? III, ??
????? ??? ?????? ?????? ?? ?????????? ?????????? ?????????? ??? ?? ?????? ?????? ?????? ???
??? ?????????? ????. ??? ?????????? ??? ?? ?????? 7 ??? ?????? ?????? ??????????, ? ??????????
??? ?????????? ????. ??? ?????????? ??? ?????????? ??????, ?????????? ??? ???? ?????????? ??????
????????????? ?? 7 %.

27 ??? ??????????, ??? ?????????? ?????? ?? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? 306
??? 310 ??? ?????? ??? ?????? ??? ?????? ???, ??? ???? ?????? ?????????? ??????????
?????????? ?? ?????????? ?????? ???' ?????? ?????????, ? ?????? ??????????
?????? ?? ??? ?????????? ????, ?? ?????????? ?????? ???????, ?? ??? ???? ????, ???
????????? ?????????? ?????????? ? ?????? ?????????? ?????? ??? ?? ??? ?????? ??????????
?????????, ? ?????? ??? ?????????? ?????? ?????????? ??? ?? ???? ?????? ?????? ??? ?,
????? ??? ?????? ??? ?????????? ??????????, ??? ??? ?? ???? ?????? ?????????? ??? ??? ??? ???
????? ??? ??? ?????? ??? ?????????? ??????????. ??????? ?? ?? ??? 98 ??? ??????
????, ?????? ?? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ?????????? ??? ??? ??????
?????????, ? ?????? ??? ?????????? ?????????? ?????????? ?????????? ?? ??? ?????? ??????????
?????.

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

28 ?????????? ??? ???? ?????? ?????????? ??? ?? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
??? ?????????? ?????????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??????????, ?' ???
?????????? ?? ?????????? ??? ?????? ?????????? ??????. ?? ?????? ??? ?????? ??????????
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? ???? 306 ??? 310 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ??????????
2006, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ????, ?????? ??? ??????
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(?????????)

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