

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

?? 19?? ?????????? 2013 (*)

«????????? — ?? — ?????? 2006/112/?? — ?????????? — ????? 132, ?????????? 1, ?????????? ?? — ?????????? ?????????????? ?????????? ?? ?? ?????????? — ?????????? ?? ?????? ?? — ?????????? ?????? ?? ?????????? ?? (green fee) — ?????????? ?? ?????????? — ????? 133, ????? ??????, ?????????? ?? — ????? 134, ??????? ?? — ?????????????? ??»

???? ?????? C495/12,

?? ?????????? ?????? ?????????????? ?????????? ?????????? ?? ?????? 267 ????, ?? ?????? ?? Upper Tribunal (Tax and Chancery Chamber) (?????? ??????) ?? ?????? ?? 19?? ?????????? 2012, ? ????? ?????? ?? ?????? 5 ?????????? 2012, ?? ?????? ?? ????

Commissioners for Her Majesty's Revenue and Customs

????

Bridport and West Dorset Golf Club Limited,

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

????????? ?? T. von Danwitz (??????), ?????? ??????, E. Juhász, A. Rosas, D. Šváby ?? C. Vajda, ????????,

????????? ??????: M. Wathelet

?????????: A. Impellizzeri, ??????? ????????????,

????????? ?? ?????? ?? ?????? ?????????? ?? ?????????? ??' ?????????? ?????????? ?? 2?? ?????????? 2013,

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

– ? Bridport and West Dorset Golf Club Limited, ?????????????? ?? A. Brown, advocate,

– ? ?????????? ?? ?????????? ??????????, ?????????????? ?? C. Murrell, ?????????? ?? R. Hill, barrister,

– ? ?????????? ??????, ?????????????? ?? R. Lyal ?? C. Soulay,

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

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

??????

1 ? ??????? ?????????????? ?????????? ?????? ??? ??????? ?? ?????? 132, ??????????
1, ??????? ??, 133, ?????? ??????, ?????????? ?, ??? 134, ?????????? ?, ??? ??????
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ??????
????????????? ??? (EE L 347, ?.1).

2 ? ??????? ??? ?????????? ??? ??????? ?????????? ??????? ??? ?????????? ???
Commissioners for Her Majesty's Revenue and Customs (??? ????: ??????? ??
Commissioners) ??? ??? Bridport and West Dorset Golf Club Limited (??? ????: Bridport),
?????? ?? ??? ??????? ??? ??? ?????????????? ????? (??? ????: ???) ??? ??????????
??? ?????????? ??????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????, ??? ?? ??????
????? ??? ?????? ??? ?????? ??? ??????????.

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

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

3 ??? ?? ??? 2, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ??? ??
????????????? ?????? ?????????? «?? ?????? ?????????? ??? ?????????????????? ??
????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ??????
?? ??? ?????? ??? ???».

4 ?? ??? 132, ?????????? 1, ??????? ??, ??? ??????? ?????? ?????? ?????????????? ??
????????? 2, ?? ??? ?????? ?????????? «????????? ?????????? ?????????? ?????????????? ???
?????????», ??? ?????? IX ??? ?? ??? ?????? ??? ?????? ?? ??????:
«?? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????:

[...]

??) ??? ?????? ?????? ?????????? ?????????? ?????? ?? ??? ?????????? ? ?? ???????
????? ??? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ???????
????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???».

5 ? ??????? ??? ?????????????? ??? ??????? ??? ?????????? ??? ?????????? ??? ?? ?????? 13, ?,
????????? 1, ??????? ??, ??? ?????? ?????? 77/338/???, ??? ??????????, ??? 17?? ??
1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????????? ?? ??? ??????
????? ?????? — ??? ?????? ?????? ?????? ?????????????? ????: ?????????? ??????????
???? (?? ??. ???. 09/001, ?. 49, ??? ????: ??? ??????).

6 T? ??? 133, ?????? ??????, ??? ?????? 2006/112 ?????? ?? ????:

«?? ??? ?????? ?????? ?? ??????, ?????? ??? ?????? ?????????? ??? ? ?????????? ??
?????????, ??? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??
????????? ??? ?????? 132, ?????????? 1, ??????? ?, ?, ?, ?, ?, ?, ?):

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

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

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

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

) ?? ?????????? ??? ?????? ?? ?????????? ?????? ?????????? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ????.»

7 ?? ??? 134 ??? ?????? ?????? ????:

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

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

) ??? ?????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ???
????? ?? ??? ?????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ????.»

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

8 ??? ???? 3, ?????????? 10, ??? ?????????? 9 ??? ???? ??? 1994 ??? ??
(Value Added Tax Act 1994), ?????????? ??? ?:

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

9 ??? ?????? 2 ??? ?????? 10 ?????? ????:

«???? ?????? ?????????? ??? ?????? ?????? ??? ?????????? ?????????? ?????????? ???
???? ?????? ?????????? ??? ?????????? 3, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ????.»

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

10 ? Bridport ?????? ?????????? ??? ?????? ??? ?? ?????????? ?????? ?? ?????????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???.

11 ??? ?????????? ??? 2009 ?????? ?? ??? ?????? ??? 737 ?????? ??? Bridport ???? ????
????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????, ??? ?????? ?????? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ??????, ?? ?????? ??? ?????? ???
????? 657,20 ?????? ?????? (GBP). ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (???: green
fee), ?????? 32 ??? 38 GBP ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ???
Bridford ?????? ?? ??? ??? ??????, ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
green fees, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???

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

12 ??? ?? ?????????? ??? ???? ?? 30? ?????????? 2009 ?? ??? green fees
????????? ??? 18,7 % ??? ?????????? ??? Bridport ??? ?? ?????? ?????????? ???
??? 56,4 %, ??? ?? ?????? ?????????? ??? ?????? ??? ?? ?????????? ??? ???.

13 ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? Commissioners ??? ??
?? ?????? ??? green fees, ? Bridport, ?????????? ??? ?????? 16? ??????????
2008, C?253/07, Canterbury Hockey Club ??? Canterbury Ladies Hockey Club (????????? 2008, ?. I?7821),
?????? ??? ?????????? ??? ?????? ?????????? ?????????????? ???, ??? ?????? ?????????? ??
140 359,16 GBP. ? ?????? ??? Commissioners ?????? ?? ?????? ??? ??? ?? ??????????
? Bridport ?????? ?????? ??? ?????? ?????????? ??????????, ?????? ??? First-tier Tribunal
(Tax Chamber).

14 ?? First-tier Tribunal (Tax Chamber) ?????? ??? ?????? ??? ??????????, ?????????? ??? ??
????? ??? ?? ?????? ?? ?? ?????????? ?????? ??? ?????? ??? Bridport ?????? ??
?? ?? ?????? ?????????? ?? ??? ?????? ??? ?????? ? ?? ?? ?????? ?????? green fees ??? ?? ??
????????? ?????????????? ??? ??? ??? ?????? ??? ?????? 2006/112. ? ?????? ???
Commissioners ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? Upper Tribunal (Tax and
Chancery Chamber).

15 ??? ?????????? ???, ??? ?? ?????????? ??? ?????????? ??? ??????????, ??? ? Bridport ??????
????????? ?? ?????????? ??? ?????????? ???, ??? ?? ?????? ??? ?????? 132, ?????????? 1,
????????? ??, ??? ?????? 2006/112. ??? ?????????? ??? ? ?????? ??? ?????????? ??? ?????????? ???
????????? ?? ??? ?????? ???, ? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ???
??? ?????? ???, ?????????? ??? ??? ?????? ?????? ?????????? ?????????? ???, ??? ?????????? ??
????????? ??? ?????????? ?? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?? ?????????? ???
????????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? 134, ?????????? ??, ??? 133, ?????? ???,
????????? ??, ??? ?????? 2006/112.

16 ??????, ? ?????? ??? ?????? ??? ?????? ???' ?????, ??? ?? ?????? ??????????,
?? ?????? ?? ??? ??? ?????????? ??? ?????? ?????????? ?? ?????????? ? ?????? ?????? ???
??? ??? ?????? ???, ?????? ??? ?????? 134, ?????? ??, ? 133, ?????? ???,
????????? ??, ??? ?????? 2006/112.

17 ??? ??? ?????? ???, ?? Upper Tribunal (Tax and Chancery Chamber) ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????????
?????????:

«1) ??? ?????? ???, ?? ?????? ???, ?????? «??? ?????????? ???» ??? ??????
??? ?????????? ??? ?????? ??? ?????? 134 [??? ?????? 2006/112] ??? ??
????????? ??? ?????? 132, ?????? 1, ?????? ??? [??? ?????? ???], ???
????????? ?????? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???;

2) ?????????? ?? ?????????? ? ?????? ??? ?????? 132, ?????????? 1, ??????
??? [??? ?????? 2006/112] ?? ?????? ?? ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????;

3) ??? ?? ?????? ??? ?????? 134 [??? ?????? 2006/112] ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? “????????? ???” (?? ??? ?????? ???

????? ??????????? ????) ?? ??? "????????????????? ??????" ? ?? ??????????? ?????? ??
????? ??? ??? ????? ??????? ?? ?????? 132, ?????????? 1, ?????????? ?? [?? ??????
?????];

4) ??? ?????????? ??? ? ?????????? ?? ?????????????? ??????????, ?? ??? ???
????????????? ?????? ???, ?????????? ?????? ?? ?????????? ?? ?? ??? ??? ??
????? ??? ?????? ??? ?????????????? ???, ??? ??? ?????? ?????? ?? ?????? ???
"????????? ??????" ?? ?????????? ??? ?????????? ??? ?? ??? ???;

5) ??? ??? ?????? ?????? ?????? 134, ????????, [?? ?????? 2006/112] ??
????? ?? ?? ??? ?????? ?? ?????? ?????????????? ?? "????????????? ???";

6) ?? ?? ?????????? ??? ??? ?????? ?????????? ?? ?????????? ?????????????? ?? ??
????? ??? ?????? ?? ?????????? ?? "????????????? ??????" ??? ??? ?????? ?????????? ??
????? 134, ????????, ?? [?? ?????? 2006/112], ????????, ?? ?????? 133, ????????, ?? [??
????? ??????] ?? ?????? ??? ?????????? ??? ?????????? ?? ?? ??? ?????? ??????????, ??
????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ?? ??? ?????? ??????????
????????????? ?????????? ???, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
????????? ??? ?????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????????? ?????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???;

7) ????????, ??? ?????? ?????? ??? ?????????? ??? ?????????? ???' ?????????? ??
????? 133, [????? ????,] ????????, ?? [?? ?????? 2006/12] ?? ?????? ?? ??? ??? ??
????????? ??? ?????????? ??? ??? ?????????? ?? ?????????????? ??????????, ??? ??? ??
????????? ??? ??????????, ? ?????? ?? ?????????? ?????????? ??????????, ??? ??
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ?????? ??? ??
????? ??? ??? ?? ???, ??? ??? ?? ?????? ??? ?????? ??? ??? ?? ??? ?????? ??? ??
????????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??
????????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???;

8) ??? ??? ???? ?, ?? ??????, ?????? ??? ?????????? ??? ?????????? ?? ??
133, [????? ????,] ????????, ?? [?? ?????? 2006/112], ?? ??? ?????? ?????? ???
"????????? ??? ??????????", ??? ??? ?????????? ??? ?????????? ?? ?? ??? ?????? 134,
????????? ??, [?? ?????? ????,] ?? ??? ?????? ?????? ??? ?????? ??? ?????? ???
?????????;»

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

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

18 ?? ?? ??? ?????? ?????? ????????, ?? ?????? ?????? ?? ?????????? ??? ??????, ?? ???
????????? ????, ???' ??????, ?? ?? ?????? 134, ????????, ??, ??? ?????? 2006/112 ???
?? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ???,
?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??????????
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ???, ?
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ??????.

19 ?????????????? ??? ?? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112,
???? ?????????? ??? ?? ?????? ???, ?????? ??? ?????????? ??? ?? ?????????? ??? ?????? ???
?? ?????? ?? ?????????? ??? ?? ?????? ?????????? ??? ??????, ?????????? ?????? ??? ?????? ??
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ???, ??
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? (??.

?????? ?? 21?? ?????????? 2013, C-18/12, M?sto Žamberk, ?????? 21 ?? 22).

21 ?????????? ??? ? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ?????
??? ?????????? ????, ? ?????? ??? ?????????? ??? ?????? ?????????? ?????????? ???
?????? ?????? ?????????? ????, ?? ??? ?????? ?????????? ?????????? ?????????? ???
?????? 132, ?????????? 1, ??????? ???, ??? ?????? 2006/12, ?????????? ??? ??? ???
? ?????????? ??? ?????? ??? ?????? ?????? ? ?????????? ? ?? ??? ??? ? ?????????? ??
????????? ??????????.

22 ????? ????????, ?????? ? ?????????? ????? ?????????? ??? ?????????? ?? ?????????????????
?????????, ???? ?????????? ??? ?????????????? ??? ????? 132, ?????????? 1, ?????????? ???,
????????? ??? ??? ???, ?????????? ??? ?? ?????????? ?? ?????? ??? ?????????? ?? ?????????? ??
????????? ?? ?????.

23 ????? ?? ?????? 134, ?????????? ?? ??? ??, ??? ??????? 2006/112, ?? ??????? ??????????
????????????? ?? ?? ???? ??????? ?? ?????????? ?? ?? ??????? 132, ?????????? 1, ???????
???, ??? ?????? ???, ????, ????, ????, ??? ?????? ?????????? ?? ?? ?????????? ??
?????? ?? ?????????????? ?? ?? ?????? ??, ???????, ???????????, ???????????, ???????, ??
?????????? ?? ?? ?????????? ?????????? ?????????? ?? ?? ?????????????? ?? ???.

24 ????? ?????? ??? ??????? ?????? ?????? ?????? ??????, ??????? ?? ?????????? ??????????????
?????????? ?? ?????? ???, ??? ?????????????? ??? ?????? ?????????? ?? ???? ?????????????
????????? ??? ?????????????? ??? ?????, ??? ??? ?????? ??? ?????? 134, ??????? ??, ???
?????? 2006/112, ??????? ?? ? ??????? ??? ?????????? ?????? ?????? ?????? ?????????? ???
?? ?????? ?????? ???.

25 ?? ??????? ??????????? ??????, ????, ?? ???????, ???? ??????????? ??? ??????????? ??
?????????????? ?????? ??? ????? ?? ??????? ??????????? ?????? ?? ???????, ???????????
?????????? ?? ??????????? ?? ??? ?? ??????? ?????? ??? ??????? ?????? ?????? ???????,
????? ?????? ?? ?????? ??? ?? ??????? ??? ?????? ?? ??????????? ?? ??????????? ?????? ???
??? ?????? ?????? ?????? «????????????????? ?????», ??? ???? ?????? ??? ?????? 134,
???????? ??, ??? ??????? 2006/112, ?? ?????? ?? ???? ?????? ??? ??????????? ??? ??
????????? ??? ?????? ??? ??????????? ???.

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

28 ???????, ?????? ?? ??????????? ???, ?? ??????? ?? ?? ?????????? ??? ?????? 132,

? ?????????? 1, ??????? ???, ??? ?????? 2006/112, ? ?????? ?????? ?????? ?????? ???
?????? ?????????? ??? ?? ?????????? ?????? ??? ?????? ?????????????? ?? ???
????????? «????? ?? ??? ?????», ??? ??? ?????????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ?????? ??
??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??? ?????? ?????? ?????? ??
??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ?????? ?????? 14, ?, ?????????? 1, ?????????? ??, ??? ??????
??? ?????? ?????? ??? ?????? ?????? ?????? 1973, ??? ?????????? ??? — ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? [COM(73) 950 ??????].

29 ??? ??? ?????????? ????, ? ?????? «????????????? ???», ??? ??? ?????? ???
????? 134, ??????? ??, ??? ?????? 2006/112, ??? ?????? ?? ?????????? ?? ?????? ??? ??
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 132,
????????? 1, ??????? ???, ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ? ??? ??? ??????
??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??????.

30 ?? ???????, ???, ?? ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????????? ???
????????? ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ???
????????? ??? ?????? «????????????? ???» ?????? ??? ?????? ?? ?????? ??? ??
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ?? ?????? ??? ??
????????? ?? ?????????? ?????? ?????? ?, ?????? ?????????? ?? ?????? ??? ?????? ??? ??
????????? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??
????????? ?????? ?? ?????????? ?? ?????? ?? ?? ?????????? ??? ?????? ??? ?????? ??? ??
????????? ?????? ??? ??????.

31 ??? ???????, ?? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??????
?? ?????????? ?? ??? ?????? ?????? ??? ?????????? ?????? ???, ? ?????? ??????????
?? ?????? ?? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ???
????? ??? ??? ?????? ??? ?????? 134, ??????? ??, ??? ?????? 2006/112.

32 ?????? ??? ?????????? ????, ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
??? ?? ??? 134, ??????? ??, ??? ?????? 2006/112 ??? ??? ?????? ??? ?? ??????????
??? ?? ?????? ??? 132, ?????????? 1, ??????? ??, ??? ?????? ?????? ??? ??
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ??? ?????? ??? ?????? ??? ??????.

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33 ?? ?? ??? ?? ?? ?????? ??????, ?? ?????? ?????? ?? ?????????? ??? ?????? ??
????? ?????????? ???, ???' ??????, ?? ?? ??? 133, ?????? ??????, ?????????? ??, ???
????? 2006/112 ??? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ??
????????? ??? ?????? 132, ?????????? 1, ??????? ??, ??? ?????? ?????? ??? ??????
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
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????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????.

34 ?? ??? 133, ?????? ??????, ?????? ??, ??? ?????? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ?? ??????, ?????? ??? ?????? ?????? ???, ??? ?????? ??? ?????? ??? ??
????? 132, ?????????? 1, ??????? ??, ??, ??, ???, ??? ???, ?? ?????????? ???, ???

??? ?????????? ???????, ???????, ??? ?????? ?????? ??? ?????? ?????? ??? ?????????????? ??
????????? ??? ?? ???? ?????????? ?????? ?????????? ??? ?????? ??? ?????????????? ??
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35 ? ??????????, ???, ??? ???? ?????????? ??? ?????? ???, ? ?????? ??? ?????? ??????
?? ?????????? ???, ??? ?????????? ??? ?????????????? ??? ?????? 133, ?????? ??????,
????????? ?? ??? ?, ??? ?????? 2006/112, ??? ?????????? ?? ??? ?????? ?????????? ?????? ???
????????? ???, ?? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ???? ?????? ???????.
?????????????, ??? ???? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ???
????? ??????, ?? ?????? ??? ?????? ??? ??????, ?????????? ??? ?????? ?????????? ??? ?????? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ???
?? ?????????? ??? 133 ??????????, ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? (??., ???????, ??????? ??? 7?? ?????? 1998, C-124/96, ??????? ???
????????, ?????? 1998, ?. I?2501, ?????? 21).

36 ?????????? ??? ?????? ??? ???? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? 132,
????????? 1, ?????????? ??, ??, ??, ??, ???, ??? ???, ??? ?????? 2006/112 ???
????????? ??? ?????? ??? ?????????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??????????
????????????? ??? ?????? . ? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ???
????????? ??? ??? ?????? ?????? ?????????? ?????????????? ?????????????, ???, ??? ??????
????????????? ?????? ?????? ?????? ??????.

37 ??? ??? ??????? ???, ?? ?????? 133, ?????? ??????, ?????????? ??, ??? ??????
2006/112 ??? ?????? ?? ?????????? ?? ?????? ??? ?? ?????? ??? ?????????? ??? ??????????
???? ?????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???
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38 ?????? ?????? ??? ???? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?? ???
??? ?????????? ??? ?????????????? ??? ?????? 133, ?????? ??????, ?????????? ??, ??? ??????
2006/112. ??? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????? ??? ??????
????????? ??? ??????????, ??? ???? ?????? ?????????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? 2006/112. ??????????, ? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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39 ?????? ??? ??????? ???, ??? ??? ???? ?????? ??? ?????? ?????? ?????? ??? ?????? ?
??? ?? ?????? 133, ?????? ??????, ?????????? ??, ??? ?????? 2006/112 ??? ??? ?????? ???
??? ?????????? ??? ?????? ???, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ??
????????? ??? ??? ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
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40 ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?
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41 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ????? ?????????? ??? ?????? ????.
??? ?????????? ?????????????? ??? ?? ??????? ?????????? ??? ?? ?????????? ??????????????, ?' ????.
????????????? ?? ?????????? ??? ?? ?????????? ??????. ?? ?????? ??? ????? ??????????????
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???? ???? ?????? ???????, ?? ??????????? (?????? ?????) ????????????:

1) ?? ?????? 134, ??????? ??, ??? ?????? 2006/112/?? ??? ???????????, ??? 28??
????????? 2006, ??????? ?? ?? ????? ?????? ?????? ?????? ?????????????? ????, ????
??? ?????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ?????? ??? ?????? ?????????? ??? ?????????? ???
????????, ?? ?????? ?????????? ?? ?????????????? ?????????? ??? ??????????????
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2) ?? ?????? 133, ?????? ??????, ?????????? ??, ??? ??????? 2006/112 ????

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

* ??????? ?????????????; ? ???????.