

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

?? 17?? ?????????? 2014 (\*)

«????????????? ?????????? — ????? ?????? ????? ?????????????? ????? — ?????  
2006/112/E? — ?????? ??? — ?????????? ?????????? ??? ??? ?????????? ??? ??????????  
??? ?????????? ?? ??? ????? ??? ????? ?????? ??? ?????????????? ??? ?? ??? ????? ?????? ??  
????? ??? ????? ?????? — ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??  
????????»

???? ?????? C7/13,

? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ???  
?????? ?? förvaltningsrätten i Stockholm (??????) ?? ?????? ??? 28? ?????????? 2012, ?  
????? ??????? ??? ?????????? ??? 7 ?????????? 2013, ??? ?????? ??? ???

### **Skandia America Corp. (USA), filial Sverige**

????

**Skatteverket,**

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

????????? ??? ??? R. Silva de Lapuerta, ?????? ???????, J. L. da Cruz Vilaça, ?. ??????  
(??????), J.?C. Bonichot ??? A. Arabadjiev, ???????,

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

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

?????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???  
12? ?????? 2014,

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

- ? Skandia America Corp. (USA), filial Sverige, ?????????? ??? ??? M. Wetterfors,
- ? Skatteverket, ?????????? ??? ??? K. Alvesson,
- ? ?????? ???????, ?????????? ??? ??? A. Falk,
- ? ?????? ???????, ?????????? ??? ??? T. Henze,
- ? ?????? ??? ???????, ?????????? ??? ??? S. Brighouse,  
????????? ??? ??? R. Hill, barrister,
- ? ?????? ???????, ?????????? ??? ??? A. Cordewener ??? J. Enegren,  
????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??? ??? 8? ??? 2014,

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

???????

1 ? ?????? ?????????????? ?????????? ?????? ??? ???????? ??? ?????? 2, 9, ??????????  
1, ??? 11, 56, 193 ??? 196 ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ??????????  
2006, ??????? ? ? ?? ????? ?????? ????? ?????????????? ????? (?? L 347, ?. 1, ??? ????:  
?????? ???).

2 ? ??? ????? ?????????? ?????????? ??? ??????? ??? ??????? ?????????? ?????? ???  
Skandia America Corp. (USA), filial Sverige (??? ????: Skandia Sverige), ??? ??? Skatteverket  
(????????? ?????????? ????) ?? ?????????? ??? ?????????? ??? ?????????? ?? ?????????? ??  
???? ?????????? ??? (??? ????: ???) ??? ??????? ?????????? ??? Skandia America  
Corp. (??? ????: SAC), ?????????????? ??? ?????????? ??????????, ??? ? Skandia Sverige,  
????????????? ??? ?????????????? ??????.

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

? ?????? 2006/112

3 ?? ?????? 2, ?????????? 1, ??????? ?, ??? ??????? ??? ?????? ?? ????:

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

[...]

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

4 ?? ?????? 9, ?????????? 1, ?????? ??????, ??? ??????? ??? ?????? ?? ????:

«?????? ?? “????????????? ????” ?????????? ????, ??? ?????? ?????????? ??? ??  
????????????? ????, ?????????? ?????????? ????, ?????????? ????, ??? ?????? ?????????? ??? ??  
??? ?? ?????????? ??? ?????????? ????, ??? ?????????? ????, ??? ?????? ??? ?????????? ??? ??»

5 ?? ?????? 11 ??? ?????? ??? ?????? ?? ????:

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

6 ?? ?????? 56, ?????????? 1, ??????? ?? ??? ???, ??? ??????? ??? ?????? ?? ????:

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

? ??????? ???? ? ??????? ????????????, ? ?????? ??? ??????? ??? ? ??? ????????  
???????:

[...]

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

[...]

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

7 ?? ???? 193 ??? ?????? ??? ??????? ?? ???:

«? ??? ??????? ?? ????????, ??? ????????, ??? ?????? ?????? ?????????????? ????????????  
???????, ??? ?????? ????????, ????????, ??? ?????? ?????? ??? ? ?????? ????????, ???  
????? ?????? ????????, ?? ?? ??? 194 ??? 199 ??? ?? ??? 202.»

8 ?? ???? 196 ??? ?????? ??? ?????? ?? ???:

«? ??? ??????? ?? ????????, ??? ????????, ??? ?????? ?????? ?????? ??? ?????? ????????????  
????????? ??? ????????????, ??? ?????? 56 ? ??? ?? ?????? ??? ?????????? ??????  
???????????, ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????????? ? ??????, ???  
??? ?????? ????????????, ??? ?????? ??? ?????? 44, 47, 50, 53, 54 ??? 55,  
?????? ?? ????????, ??? ????????, ??? ?????? ??? ?????? ??? ?????? ?? ?????????????? ??? ?? ???  
?????? ???.»

9 ?? ??????? || ?? ?????? ???, ?? ????? «?????????? ?????????? ??? ?????????? ???  
??????????, ?? ??????????? ??? ?????? ??? ??????????? ??? ?????? 56, ?????????? 1, ????????  
??», ??? ?? ???:

«1) ? ?????????? ??? ? ????????, ??? ?????????? ????????????, ? ?? ?????????? ??? ????????  
????????????? ??? ??????????,,

2) ? ?????? ?????????? ??? ? ????????,

3) ? ?????? ??????, ??? ?????? ??? ?????????? ??? ? ?????? ??? ?????? ??????????,

4) ? ?????? ??????, ?????????????? ??? ?????? ??? ??????????, ??????????????,  
??? ??? ?????? ?????? ????????, ??????????, ??????????????, ??????????????,  
?????????, ?????????????? ? ?????????? ?????? ? ??????????,

5) ? ?????? ?????????? ?? ??????????..»

10 ? ?????????? ??????? ?????? ??? 2 ?????? 2009 ?????????? ?????????????? ???  
?????? ??? ??? ?? ??????? ??? ?? ?????????? ?????? ??? ?? ??????????  
????????????? ??? ??? ??? ?????????? ??? ?????? 11 ??? ?????? ??? [COM(2009) 325  
?????].

? ????????

11 ? ??????? ??? ???????????? ??? ???????? ?????? ?? ??? ??? (1994:200) ??? ?????  
????????????? ??? [mervärdesskattelagen (1994:200), ??? ????: ??? ????? ???].

12 ?? ??????? 1, ??? 1, ??? ?? ??? ????? ?????? ?????????? ?? ?????? 2, ?????????? 1, ???  
????????? ??? ??? ?????????? ?????? ??? ?????? ??? ?????????????? ??? ??? ??? ??????????  
???? ??? ?????? ?????????? ??? ?????????????? ?????? ??? ?????? ??? ?????? ??? ??????  
????????????? ??????????????.

13 ?? ?????? 2, ?????? ??????, ?????? 1, ??? ?????????? ?????, ?? ?????? ?????????? ??  
????? 193 ??? 196 ??? ??????? ???, ?????? ???, ?????????? ??? ?????????????? ???  
????? ??????, ?????? 2 ??? 4, ??? ?????????? ?????? ? ?????????? ?????????? ?? ??????  
????????? ??? ?????? 1 ??? ?? ??? ????? ?????????? ?????? ?????????? ??? ??? ?????????? ??? ???  
??? ?????????? ??? ?????? ??????. ??? ?? ??? ????? ??????, ?????? 2, ??? ???  
???? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? 5, ??? 7,  
??? ?????? ??? ????? ?????????? ??? ??? ?????????? ??? ??? ?????? ??? ??? ?????????? ???,  
????? ? ?????? ??? ?????? ??????????.

14 ??? ?? ??????? 1, ??? 15, ??? ?????? ???, ?? ?????????? ?????????????? ???  
????? ?????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????????? ??? ? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??? ??? ???  
????????? ??? ? ?? ?????? ?????? ??? ??? ??????.

15 ?? ??????? 5, ??? 7, ??? ??????, ??? ?? ??? ?????, ?? ?????? ?????? ??  
????? 56 ??? ?????? ???, ?????????? ??? ?? ?????????? ??? ?????????????? ??? ??????  
????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ???  
????????? ??? ?????? ?????? ?????????? ?????? ??? ? ?????? ?????? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????????? ??? ?????? ???.  
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????? ?????? ??????????.

16 ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?? ??????  
????????? ??? (?? ????: ?????? ???), ?? ?????????? ??? ?????????, ?????????? ???  
????????? ??? ?????????? ?? ?????? 11 ??? ?????? ???, ?????? ??? ?????? ??? ?????????? ???  
????????? 6a, ??? 1 ??? 4, ??? ?????? ???, ??? ??? ?????? ??? ? ?????????? ???  
????????? ??? ?????? ??? ?????? ?????????? ?????? ?????????? ??????, ??? ?????? ???,  
??? ? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ???.  
??? ??? ?????????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ?? ?????? ??? ?????? ? ??????  
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? ???  
??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???,  
??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ??? Skatteverket ??? ?????????? ??? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ???.

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

17 ? SAC ??????????, ??? ?? ??? 2007 ??? 2008, ??? ?????? ? ??? ??? ?????? ??  
????????? ??? ?????? ??? ??? ?????? ??? ?????? Skandia ??? ?????? ??? ??????????  
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? Skandia Sverige,  
????????? ??? ?. ? SAC ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? Skandia, ?? ?????? ??? ?????? ??? ?????? ???

??? ??? Skandia Sverige, ? ?????? ??? ??????????????? ??? ?? 11 ??????? 2007 ?? ???  
?????? ??? . ? ??? Skandia Sverige ?????????? ??? ?????????????? ??? ??????????????  
????? ??? ?????? ?????????? ?????????????? ??? ?? ?????????? ??? ?????????? ??????????,  
????????? «????????? ?????????? ??????????» (IT?produktion). ?? ?? ??? ?????? ?????? ???  
????????? ?????? ?? ?????? ?????? ?????? Skandia, ??? ?? ?? ?? ??? ??  
????? ??? . ??? ??? ?????? ?????? ??? ?????? ??? SAC ??? ?? Skandia Sverige ???  
??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? Skandia ?????????? ??????????  
5 % ??? ??? ????? . ?? ?????? ?????????? ?????? ??? SAC ??? ?? Skandia Sverige ???  
??? ?????? ?????? ?????????? ??????????.

18 ? Skatteverket ?????????? ?? ?????????? ?? ??? ??? ?????? ?????????? ?????????????? ??  
?????? ??? SAC ??? ?? Skandia Sverige ??? ?? ?????????? ??? 2007 ??? 2008. ??????????  
?? ? ?????? ?????? ?????? ?????????? ?????????? ???, ? ?????????? ?????? ??????????  
????? ?????? ??? SAC ??? ?????????? ?? ?? . ?????? ?????? ??????, ?????????? ??? ??  
Skandia Sverige ??? ?????????? ??? ?????? ??? ?????????? ??? ??? ??? ??? ?????? ??? ??  
????????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ??? ?????????? ??? ??  
????????????? ??? SAC ??? ??????.

19 ? Skandia Sverige ?????? ?????????? ??? ?? ?????????? ?????? ??? ?????????? ??? ??????????  
?????????.

20 ??? ??? ??????? ????, ?? Förvaltningsrätten i Stockholm (????????? ??????????)  
????????? ?? ?????????? ?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?????????? ??  
????????? ?????????? ???:

«1) ?????????? ?????????? ?????? ?? ?????? ?????????? ?????? ?????? ?????? ??????????  
????? ?????? ?????????? ? ?????????? ?? ?????? ?????? ?????? ?????????? ?????? ?????? ??  
????????????? ?? ?????? ?????? ?????? ?????????? ???, ?????????? ?????? ?????? ??? ?????? ??  
????? ??? ?????????? ???, ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??  
????????? ??????;»

2) ?? ?????????? ?????????? ?????? ?? ?????? ??????, ?????? ? ?????????? ??  
????? ??? ?????? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ??? ?????? ??  
????????????? ?? ?????? ?????? ???, ??? ?? ?????? ??? ?????? 196 ??? ?????? ???, ???  
????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????;»

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

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

21 ?? ?? ??? ?????? ??? ?????????? ??, ?? ?????? ?????????? ???, ???' ??????, ??  
????????????? ?? ?? ??? 2, ?????????? 1, 9 ??? 11 ??? ?????? ??? ?????? ??? ??????  
??? ?? ?????? ?????????? ??? ?????? ?????? ?????? ? ?????????? ?? ?????? ??? ??????  
????????????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????????????? ???  
????????? ?????????? ???, ??? ?? ?????????? ??? ?????? ??? ?????? ???.

22 ??????, ?????????? ? ?????? ??? ?? 2, ?????????? 1, ??? ?????? ???  
????? ??? ??? ??? ??????????, ?????? ???, ?? ?????? ?????? ??? ??? ?????? ???  
????????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ??? ?????? ???.

23 ?? ??? 9 ??? ?????? ??? ?????? ??? «????????? ??? ??????». ??? ??????  
????? ??? ??? ?????? ??? ?????? ?????????? ?????????? «????? ??? ?????? ??????????».

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

24    ???? ?? ?????????? ??? ???????????, ??? ?????? ?????????? ?????? ??????????? ???  
?? ?????????? ?????? ??????? ??? ??????? ?? ?????? ?????????? ??? ??? ?????????? ???  
?????? ??? ?????? ??? ?????? ??? ?????? ??????????? ?????? (?????? FCE Bank,  
C?210/04, EU:C:2006:196, ??? 34 ??? ?????? ??????????? ??????????).

25    ??????????? ?? ??????????? ? ?????? ??????? ??????? ??????? ??????? ?????? ???  
????????? ?? ??? ??? ?????? ??????? ??? ?????????????? ?? ?????? ?????? ?????????????? ???  
??, ??? ?? ?????????? ??? ??? ?????????? ?????? ??????????, ?????????? ?? ?????????? ???  
?? ?????????? ??? ?????? ?????? ?????????? ?????? ??????? ?? ??????? ?????? ??? ?????????? ???  
????????? ?? ??? ?????? ?????????? ?????? ?? ??????? ?? ?????? ??? ?????????? ?????????? ??  
????????, ?????, ?? ?? ?????? ?? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ???  
(?????? FCE Bank, EU:C:2006:196, ??? 35).

26    ? Skandia Sverige, ?? ?????????? ??? SAC, ??? ?????????? ??????? ??? ?? ???  
? ??? ??? ?????????? ??????? ??? ?????????????? ??? . ???????, ?? ???????????, ???  
??? ?????? ???????, ??? ??????? ??? ?????? ??? ?? ??????? ??? ?????????? ??? ?????????? ???  
?????? ??? ??????? ??? SAC. ??? ???????, ? Skandia Sverige ??????? ??? ?? SAC  
??, ?? ?? ?????, ??? ?????? ?? ??? ?????? ?????? ??? ??????? ??? ??????? ??? ?????????? ???  
????, ??? ??? ?????? ??? ?????? ??? ?????? 9 ??? ?????? ???.

27    ??? ?????? ??? ?????? ?????????? ??? ??? ??????? ??? ???????, ? ?????? ???  
????????? ??? ?????? ?????? ?????????????? ?? ?????? ??? ??????? ?????????? ???????????,  
????????? ??? ?????? ?????????? ???????????, ??????? ??? ?????????? ??? ?????????? ???  
????? ?????????? ??? (?????? FCE Bank, EU:C:2006:196, ??? 40).

28    ????????, ??? ?????????? ??? ? Skandia Sverige ?????? ??? ?????? ???  
????????? ??? ??? ?????? 11 ??? ?????? ???, ??? ???????, ?????? ???, ?????????? ???  
????? ?? ?? ??????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ????. ??? ?????? ??? ??,  
? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ??  
????????? ???.

29    ????????, ?????????? ??? ?????????? ??? ? ??????? ??? ?????? ??????? ??? ??  
?? ?????? ?????????? ??? ?????? ?????? ?????????? ?? ?????????? ?? ?????????? ??? ??????????  
????????? ??????? ??? ??? ???????????????, ?????? ??? ?????? ??? ?????? ???, ??  
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ???  
????????????? ?? ?????????? ??? ?????? ??? ?????? ?????? (?????? Ampliscientifica ??? Amplifin,  
C?162/07, EU:C:2008:301, ??? 19). ???????, ?? ?????? ???????, ?? ?????????? ???  
????? ??? ?????? ?????? ??? ?????????? ?????? ?? ?????? ?????????? ??? ?????? ??? ??,  
????????? ??? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??  
????? ?????? ???.

30    ??? ????????, ??? ?????? ??? ???, ?? ?????????? ??? ?????????? ??? ??????? ???  
SAC ??? ?? ?????????? ??? ??? ?????? ???, ??? ? Skandia Sverige, ??? ??????  
?? ??????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???  
??.

31    ????????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
SAC ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???

?????????? ?? ??????? ?????????????? ????, ????, ?????????? ?? ?????????????? ????, ???? ? ??????  
?????? ?? ?????? ?????????? ??????? ?????????????? ????, ??????? ?? ?????? 2, ??????????  
1, ??????? ??, ??? ?????? ???.

32      ?????????????? ?????? ??? ??????????????, ??? ?????? ?????????????? ?????????? ?????? ??  
????? ? ???????? ??? ???? 2, ?????????? 1, 9 ??? 11 ??? ?????? ??? ?????? ??? ??????  
??? ?? ??????? ?????????? ??? ?????? ?????????? ? ?????????????? ?? ?????? ??? ??????  
?????????? ?????? ??? ???? ?? ?????????????? ?? ?????? ?????? ?????????????? ???  
????????? ?????????? ??? ?????? ??? ?? ?????????????? ??? ?????? ?????? ?????? ???.

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

34 ??????????????? ??? ?? ?????? 196 ??? ?????????? ??? ?????????????? ???, ???' ?????????? ???  
??? ?????? ?????? ??? ?????? 193 ??? ?? ??? ??????, ???? ?? ?????? ? ??? ?????? ???  
????? ???? ??? ?????? ?????? ?????? ?????? ?????? ?????????????? ?????????????? ??????  
?????????, ? ??? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ??????  
????????? ?? ?? ??? ????? ??????????, ?????? ?? ?????????? ??? ?????? 56 ??? ?? ??? ??????  
????????? ??? ?????????? ??? ?????? ?? ?????????????? ??? ?? ??? ?????? ?????? ???.

35 ???????, ????? ?? ??????????? ???, ??? ?????????? ??? ?? ??? 31 ??? ?????  
???????, ??? ?? ?????????? ??? ? ??????? ??? ?????? ??? ?????? ??? ?????  
?????????? ???, ???, ??????? ?? ?????? 2, ?????????? 1, ??????? ??, ??? ?????? ??,  
??? ?? ? ?????? ?? ?? ?????? ?????? ?? ?????? ??? ?????????? ??? ?? ?????? ? ?????????? ??  
????????? ???, ???????, ??? ?????? ??? ??, ?????? ??? ?? ?????? ??? ?? ?????? ??????????.

36      ????????, ??? ?????????????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????  
 ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?? ??? ?????? 56 ??? ?????? ???.

37     ????? ??? ??????????? ??????, ??? ?????????? ?????? ??? ?????????????????? ??? ? ?????? ???  
????????? ??? ???? ?????????? ?????? ?????????????? ?? ?????? ??? ?????? ??? ?????? ??? ??????????  
?? ?????? ?? ??? ?????? ??? ?????????? ???, ??? ????????, ?? ?????? ??? ??????????, ?? ?????? ??? ??????????  
????? ??? ?????? ??? ?????? 56 ??? ?????? ????????, ?? ?????????? ??? ?????????????? ???, ???'  
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38 ?????????????? ?????? ??? ???????, ??? ??????? ?????????????? ??????? ?????? ??  
????? ? ??????? ??? ?? ????? 56, 193 ??? 196 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??  
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39 ?????????? ???? ? ?????? ? ?????????? ?????????? ???? ?? ??? ???? ????? ?????????? ??? ?????? ?????? ??????

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

1) ?? ?????? 2, ?????????? 1, 9 ??? 11 ??? ?????? 2006/112/?? ??? ???????????, ???  
28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ???,  
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2) ?? ?????? 56, 193 ??? 196 ??? ?????? 2006/112 ?????? ??? ?????? ??? ??  
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????? ?????? ??????????, ?? ?????? ??? ?????????? ??????, ?? ?????????? ???  
????????? ??? ?????? ?????????? ??????.

(?????????)

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