

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

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

«?????????? ?????????? — ?????????? ?????????????? — ??????? ????? ?? ???? ?????? —
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????????????? ??? ?????????? ?????????? ?????? ?????? — ??????? ??????
????????????? ??? ??? ?????????? ?????? (?????? ??? ??????????) — ??????????????
????????????? ?? ?????????????? ?????????? ?????? ?????? ?? ?????????? ??????????????
????????? ?????????????? ?????????????? ?? ?????????? ?? ?????????? ?????? ??????????????
????????? ??? ?????????? ?????????? ?????»

???? ?????? C?48/13,

??. ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???
?????? ?? Østre Landsret (?????? ?????????? ?????????? ???????????, ???) ??
?????? ?? 22?? ?????????? 2013, ? ????? ?????? ??? ?????????? ??? 28 ??????????
2013, ??? ?????? ??? ????

Nordea Bank Danmark A/S

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Skatteministeriet,

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

?????????? ??? ??? ?. ??????, ???????, K. Lenaerts, ???????????, A. Tizzano, R. Silva de
Lapuerta, M. Ileši?, E. Juhász ?? A. Borg Barthet, ?????????? ???????, A. Rosas, J.
Malenovský, J.-C. Bonichot (?????????), C. Vajda, S. Rodin ?? F. Biltgen, ????????,

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

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

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

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

– ? Nordea Bank Danmark A/S, ??????????? ??? ?? H. Hansen, advokat,

– ? ?????? ???????, ?????????????? ??? ?? V. Pasternak Jørgensen, ??????????????
?? ?? K. Lundgaard Hansen, advokat,

– ? ??????? ???????, ?????????????? ??? ?? T. Henze ?? K. Petersen,

– ? ??????? ???????, ?????????????? ??? ?? M. Bulterman ?? J. Langer,

– ? ??????? ???????, ?????????????? ??? ?? A. Posch,

– ? ??????? ???????, ?????????????? ??? ?? W. Roels ?? C. Barslev,

- ? ?????????? ????, ????, ?????????? ????, ??? X. Lewis, G. Mathisen ??? A. Steinarsdóttir,

???? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? 13?? ?????? 2014,

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1 ? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 49 ??? ?? 54
????, ???? ??? ?? ?????? 31 ??? 34 ??? ?????? ??? ?? ?????? ?????????? ?????????? ???,
??? 2?? ?????? 1992 (EE 1994, L 1, ?. 3, ??? ?: ?????? ???), ?????? ?? ??? ??????????
?????????????.

2 ? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ? Nordea Bank
Danmark A/S (?: Nordea Bank), ?????? ?????? ??????, ??? ?? ?????????? ???
Skatteministeriet, ?? ?? ?????? ?????? ?????? ?????????? ??? ?????????? ?????? ???
????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ???
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3 ?? ??? 7, ?????? 1, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??????
??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????, ??? ?????? ???
????? ??? 23 ?????? 1996 (SopS 26/1997, ??? ?: ?????? ???) ?????? ?? ???:
«?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???,
????? ?? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???' ???
??? ??????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.»

4 ??? ?? ?????? 25 ??? ?? ?????? ????????, ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ???
??? ?????? ??? «?????». ??? ?????? ???, ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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5 ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ???.

6 ?? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

7 ??? ?? ???? ?? ??, ? ?????????? ??? ?????????????? ?????????? ??????????????
????? ?? ?????? ?? ??? ?????? ??? ?????? ???, ???' ?????? ??? ?????? 2 ??? ????
???? ?????????????? ??? ?????? ?????? ?????? (lov om påligningen af indkomstskat til
staten «ligningsloven», ??? ????: ligningslov), ? ??????, ??? ?????????????? ??? ?????? ???
????? ????, ??? ????? ?? ???:

«?? ?????????? ??? ????? ?? ??????:

- 1) ?????????? ??? ?????? ?????,
- 2) ??????? ????,
- 3) ????? ??? ?????? ??? ?????? ??? ?????? ????,
- 4) ????? ??? ?????? ?????????????? ??? ?????? ????, ?
- 5) ????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????????? ???
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????????????? ?? ?????????? ?????? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????????? ?
????????????? ?????? ?? ?? ??? ?????? ? ?????? ?????? ??? ?????? ?????? ?????????????? ??????????????
????????????? (????????????? ??????), ?????? ??? ?????? ??? ??? ?????? ??? ?? ??????????????
?? ?? ??? ?????? ?????? ?????????????? ?? ??? ?????? ?? ?? ?????? ?????? ??? ?????? ??????????????»

8 ?? ????? 33 D, ?????????? 5, ??? ligningslov, ??? ?????? ??? ?????? ??? ?????? ???
?????, ??? ????? ?? ???:

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

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

9 ? Nordea Bank ??? ?????? ??? ?????? ??? ??????.

10 ??? ?????? ??? 1996 ??? 2000, ?????? ?????????????? ?????????? ?????????? ???
????????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????????????? ??????????????
??? ?????????? ?????????? ??????????, ??? ?????? ?????? ?????? ??? ?????????? ???
??? ?????? ?????????? ??? ??????.

11 ?? 2000 ?? ?????????????? ??? ?? ??? ?????? ?????? ?????????????? ??????????????
?????????????: ?? ?????????????? ??? ?????? ??????, ?????????? ?????? ?????? ?????? ???
????????? ?? ?????????? ??? ?????? ?????? ???, ??? ?????? ?????? ??????, ??? ?????????????? ???
?? ?????????? ??? Nordea Bank ??? ?????? ??? ?????? ?????? ??? ?? ?????? ???
????????? ??? ?????? ???, ??? ?????? ??? ?????? ?????????? ? ??? ?????? ?????? ??? ?????? ???
????? ????.

12 ?????? ?? ?? ?????????? ??? ?? ?????? ?????????? ?????????? ??? ?????? ??
????????? ?? ?? ?????? ??? ?????? ???, ? ?????? ?????? ?????? ?????????? ??? ?????? ???

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

13 ?? Skatteministeriet, ???' ??????? ??? ?????? 33 D, ?????????? 5, ??? ligningslov,
????????????? ??? ?????????? ??? Nordea Bank ??? ?????? ??? ??? ??? ??? ??
????????? ??????? ?? ?????? ?? ??? ?????????????? ??????????????, ?????? ?? ??????
?? ?????? ??????? ?? ?????????? ?????? ???.

14 ? Nordea Bank, ?????????? ??? ?????????????? ??? ????? ?????????? ??? ?????? ??? ??????????
?????????????, ?????? ?????? ?????? ??? Landsskatteretten (?????? ??????????
?????????), ???, ??? ???????, ?????????? ??? ?????????? ??? ?????????? ?????? ??????
?? Østre Landsret.

15 ??? ?? ??????? ??, ?? Østre Landsret ?????????? ?? ?????????? ?? ??????????
?? ?? ??????? ?? ?????????? ?? ?????????? ?????????????? ??????:

«????????? ??? 49 ??? 54 ??? (????? ??? 43 ?? ??? 48 ??), ????? ??
???? ?? ????? 31 ??? 34 [??? ?????????? ??], ? ?????????? ?????? ??????, ?? ??????
?????? ?? ?????????? ?? ?????????????? ?' ??? ?????? ?? ?????????? ?????? ??? ??????
????????? ?????????????? ?????????????? ?? ?????? ?????? ?????, ?? ?????????????? ???
????????? ?????????? ?? ?????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??????????
???? ?? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ???, ??? ?????????? ???
??? ?????? ? ?????? ?????????? ?????? ?? ?????????? ?? ?????? ?????? ??? ?????? ???
????????????? ??? ?????????????? ?? ?????? ??? ?????? ?????? ??? ?????????? ??? ??????
????? ?????? ??? ?????? ?????????? ?????, ??? ?????? ?????????? ?????? ?????????? ???
????? ?????? ??? ?????? ?????????? ?????? ?? ?????????? ??? ?????? ?????? ??? ??????;»

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

16 ?? ?? ??????? ??, ?? ?????? ?????????? ???, ???' ??????, ?? ?????????????? ?? ??
????? 49 ??? 54 ??? ?? 31 ??? 34 ??? ?????????? ???, ??????????
?? ??????? ??????? ?????? ??????, ??? ?????????? ??? ?????? ?????? ??????
????????? ?????????? ?? ?????? ?????? ?????????? ?????????????? ?????????????? ?????? ???
????????? ?????? ? ?????? ?????? ?????? ??? ?????????? ??? ?????????? E?? ?? ??????
????????? ??? ?????? ??????, ?? ?????? ??? ?????????????? ?????????????? ??? ??????
????????? ??? ??? ?????????????? ?????????????? ??? ?????????????? ??? ?????? ???
????????????? ??????.

17 ? ?????????? ??????????????, ??? ?????? ?????????? ?? ?????? 49 ??? ?????? ??????
??? ??????, ??? ?????? ?? ?????????? ?????????? ??? ?????????? ?? ??????
????????????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ??????
??? ??? ?????? ??? ?????? . ? ?????????? ??? ?????????? ???, ??? ?? ??? 54 ???, ???
??? ?????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?? ??????
????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ??? ??????, ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ??? ??????, ?????????? ??? ?????????? (??., ??' ???,
????????? Saint-Gobain ZN, C?307/97, EU:C:1999:438, ??? 35, ??? Marks & Spencer,
C?446/03, EU:C:2005:763, ??? 30).

18 ??????? ?? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ??????????
????????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????????? ??? ?????? ???

????????? ?????? ?????????? ??? ?? ?????????????? ??? ?????????? ?? ??? ?????? ???????????,
????????? ?????????????? ??? ?? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ?????????????? ??
???? ?????? ??????, ??? ?? ?????? ?????? ?????????????? ?????????????? ??? ?????????????? ???
??? ?????? ?????? ?? ?? ?????????? ??? ?????? ?????? ?????? (??., ??' ????, ????, Lidl
Belgium, C?414/06, EU:C:2008:278, ????, 19 ?? 20).

19 ??? ?? ?????????? ??? ?????????????? ??? ?????????? ??? ? ?????? ??? ???????????
????????????? ??? ?????????? ??, ????, ?????? ?????????? ??? ?????? ?????? ???, ??? ??????
?????? ?? ?? ?????? ?????? ??? ?????? ?????????????? ?????????????? ?? ??? ?????? ??????
????? ?? ?? ?????? ?????? ??? ?????? ?????? E??, ?????????? ??????????????
????????? ?????????? ?? ?? ?????? ?????? ?????????????? ??? ?? ?????????? ??????????
????????? ?? ?? ?????? ?????? ?????????????? ?????????? ?? ?????????? ??? ??????
????? ??? (??., ??' ????, ????, ????, ????, Papillon, C?418/07, EU:C:2008:659,
????? 16 ??? 22, ??? Argenta Spaarbank, C?350/11, EU:C:2013:447, ????, 20 ??? 34).

20 ?????????? ??? ?????????? ?????????????? ??? ?????????? ? ?????? ??? ?????????? ??
????????? ??? ?? ?????? ?????? ?????? ?????????????? ?????????????? ?????? ??? ??????
????????? ??? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????????
????????? ??? ?????? ?????? (??., ??' ????, ????, Lidl Belgium, EU:C:2008:278,
????? 23).

21 ??????, ?????????? ? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? 33 D, ?????????? 5, ??? ligningslov ????, ?? ?????????? ??
????????? ?? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??????
????????? ?????? ?????????????? ??? ?????? ??? ?????? ?? ?????? ?? ?????? ?????????? ???
????????? ?????? ?????????????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ??
????? ?????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ?????????? ??????
????? ?????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ?????????? ??????
????? ?????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ?????????? ???,
????????? ??? ?????????? ??? ??????.

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

23 ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??
????? ?????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????? ?????????? ?????????? ???
?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? (??., ??' ????, ????,
Philips Electronics UK, C?18/11, EU:C:2012:532, ????, 17 ??? ??? ?????????? ??????????).

24 ??? ?????? ?? ?????????????? ??? ?????????? ?????, ?????????????? ???, ????????, ??
????????? ?????????????? ?????????????? ?????? ??? ?????? ?????? ?????? ?? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????????? ?? ?????? ??
????????? ?????????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??
????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????????
?? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (??.,
??' ???????, ??? Denkavit Internationaal ??? Denkavit France, C?170/05, EU:C:2006:783,

?????? 34 ??? 35).

25 ??????????, ? ?????????????? ??? ?????????????? ??????? ?? ??????? ?? ?????????? ?? ?????????? ?? ??????? ??
????????????? ??????? ??????? ??????????????. ??? ?????????????? ????? ??, ? ??????????????
?????? ??????? ?? ????? ?????????????? ?? ?????????????? ?? ?????????????? ?? ??????? ?? ??????? ?? ??????
?????????? ?? ?? ??? ?????????????? ?? ?????????? ?? ??? ?? ?????????? ?? ??? ??????? (?? . ????????
Lidl Belgium, EU:C:2008:278, ????? 27 ??? ??? ?????????????? ??????????).

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

27 ??????????????, ??????, ???, ?????????? ??? ? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????
????????? ? ???????????, ?? ??? ???? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ??
??????????, ?????????? ? ??????????, ?? ?????????? ?????????? ??? ?????? ?????????? ???
??????????, ??????????, ???, ?? ?????????? ?? ?????? ?????? ??????, ???, ???????, ???
? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??
????????? (??., ?????? ????, ?????? Argenta Spaarbank, EU:C:2013:447, ????? 50 ???
???? ?????????? ??????).

28 ??????? ?? ???. ?????????????? ?????? ??? ligningslov, ? ??????? ???. ?????????????????????
??? ?????????????? ?????? ??? ?????? ?????????????????? ?????????????? ?????????????? ?????? ??
????? «?? ??????????, ?????????????? ?????, ?? ?????????? ?? ?????????? ??? ?????? ?????? ??????
?? ?????? ??? ?????????? ??? ?????????? ?????? ???, ??? ??????, ?? ?????????, ?? ??????????
?? ?????????? ??? ?? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??
????????? ???, ?? ?????????? ?? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??????????????
????????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ???' ?????? ???
?????».

29 ????????, ? ?????? ?? ?????????? ?????????????? ?????? ?? ?????????? ? ??????????
?????????????, ??? ?????????????? ? ?????????? ?? ?????????? ??? ?????? ???
????????????? ??? ??? ????? ?????? ?????? ??? ?? ?????????? ??? ??? ??? ?????? ?????????? ???
????? ??? ?????? ?????? ?????????????????? ?????????????? ?? ?????????? ?????????? ?
????? ?????????? ??? ??????????, ??? ?????? ? ??? ???????, ?????????? ??? ??????????,
??? ? ?????????? ??? ?????????? ??? ?????????? ?????????, ?? ?????????? ??? ?????????????? ??? ??
????? ?????????? ??? ?????? ??? ?????? ?????????, ??? ? ????? ?????????? ??? ?? ??? ???
??? ????, ??? ??? ??????????, ??? ?????? ??? ?????????.

30 ?? ?? ?????????? ???. ?????? ?????????????????? ???. ??????????????? ???. ?????????????? ???.
????????????????? ???. ?????? ?????????????? ???. ?????? ?????? ?????? ?????? ?????? ?????? ???.
????????????? ???. ?????? ?????? ?????? ?????? ???. , ?????? ?????? ?????? ?????? ?????? ???.
????? ?????? ?????? ?????? ???. ?????? ?????? ?????? ???. ?????? ?????? ?????? ???. ? ?????? ???.
????? ?????? ???. ?????? ?????? ???. , ?? ??. ?????? ???. , ?? ?????? ?????? ???. ? ?????? ???.
????? ?????? ???. ?????? ???. ?????? ?????? ???. ?? ??. ?????? ?????? ???. ?????? ???.

32 ????????, ?????????????? ??? ? ?????? ??? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? (???. ??????? K, C?322/11, EU:C:2013:716, ????? 51 ??? ????? ?????????????? ??????????).

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

34 ??????, ??? ?????????????? ??? ?? ?????? ??????? ?????????????????? ??????????????
????????? ??? ?????? ?????? ?? ?????? ?????????????????? ??? ?? ?????????? ??? ??
????? ?????????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????????? ??? ??,
????????? ?? ?????? 25 ??? ?????????????? ?????????? ?????????? ?? ?????????? ??? ?? ??????????
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35 ???????, ?? ??? 2 ??? ligningslov ????????, ?????? ????, ?????? ???? ???
????? ?? ??????? ?????????? ??? ?????????????? ??? ?????????????? ??? ?? ?????? ??? ??
????????? ??? ?????? ??? ?????????? ??? ??????. ?????????? ??? ?????? ??????????
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????????? ??? ?????????????? ??? ??????.

36 ???????, ??????? ???????, ??? ?? ?????? 33, ?????????? 5, ??? ligningslov, ?
?????, ?? ??????? ?????????? ??? ?????????? ?????? ?????? ?????????? ?????????????? ???
????????????? ?????????? ??? ?????? ?????? ?????? ?????? ? ?????? ?????? ?????? ?????? ???
????? ??? ?????? EEE ?? ?????? ?????? ??? ?????? ??????, ?????????? ???
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??, ?????????????? ??? ?????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?? ??? ??
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37 ?? ?????????? ??? ?????? ??? ?????????????? ??? ?? ???????, ?? ?????? ?????????????? ?
????? ???????, ??, ?? ??????? ?????????? ???????????, ?? ??? ??? ?????? ??????????
?? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ???
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38 ???????, ?? ?????????? ??? ?????? ??? ??????? ??????? ??? ??????????????
????????????? ???????, ??? ? ?????? ??????? ?????????? ?????? ? ?????? ?? ?????? ?? ??????
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39 ???????, ??? ?? ??? ???????????, ?? ?????? ?????????? ?????? ?????????? ????
?? ?????????? ?? ?????? ??? ?? ?????????????? ?????? ?? ?????? ??? ?????? ??? ??
????????? ??? ?? ?????????? ?? ?????? ??? ?????????? ?????? ?????????? ?????????? ??? ??
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????????? ?????????????? ?????????? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ??
??? ?????? ??? ?????? ???, ?????? ?? ??? ?????? ??? ?????? 2 ??? ligningslov.

40 ??? ?? ?????? ??? ?????????????? ??? ?????? ??? ?? ?????? 49 ??? ??? 54 ??? ???

??? ??? ?????? 31 ??? 34 ??? ?????????? ??? ?????????????? ?? ??????? ??????? ??????? ??????
?????? ??? ??????, ??? ?????????? ??? ?????? ??? ????? ?????? ?????? ?????????? ?????????? ???
????? ?????????????????? ?????????????? ?????????????? ?????? ?????? ?????? ?????? ? ??????
????? ?????? ??? ??????? ??? ??????? E?? ?? ??????? ?????? ??? ?????? ?????? ??, ??
????? ??? ?????????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ??????????????
????????????????? ??? ?????????? ??? ?????????? ?????? ??? ?????????????? ??????????, ?????? ??
????? ?????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????????????? ?? ?????? ??????????
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41 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ?????? ?????????? ??? ?????? ???
?? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??????????, ?' ???
????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????
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??? ??? ?????? ??????, ?? ?????????? (????? ?????? ??????) ??????????:

? ? ?????? **49** ??? ???? **54** ??? ?????? ?? ???? 31 ??? **34** ??? ?????????? ??? ??
????????? ?????????? ???, ??? ?? ?????? 1992, ?????????????? ?? ?????? ?????? ??????????
????? ?????? ??? ??????, ??? ?????????? ??? ?????? ??? ?????? ?????? ??????????
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????????? ?????????? ??? ?? ?????????? ?????? ??? ?????? ??? ?????? ??????, ?? ?????? ???
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????????????????? ??? ?????????????? ??? ?????? ??? ?????? ?????? ?????????? ??????????,
????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??
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(?????????)

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