

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

??? 5?? ?????????? 2016 (*)

«????????????? ?????????? – ?????????? – ????? ?????????????? ????? – ?????? 2006/112/?? –
????????? ?????????? ?????????????? ?????? ?????????? – ?????? 132, ?????????? 1,
????????? ?? – ?????????? ?????????? ??????, ?????????? ?????? ?????? ??????????
????????? – ?????????? – ?????? ?????????? ?????? ??? ?????????? ?? ?????????? ???
????????????? ??? ?????????? ?????»

???? ?????? C?412/15,

? ? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ???
?????? ?? Hessisches Finanzgericht (????????? ?????????? ??? ?????, ?????????) ??
?????? ?? 24?? ?????? 2015, ? ?????? ?????? ??? ?????????? ??? 28 ?????? 2015,
??? ?????? ??? ???

TMD Gesellschaft für transfusionsmedizinische Dienste mbH

????

Finanzamt Kassel II - Hofgeismar

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

????????? ??? ??? L. Bay Larsen, ?????? ???????, D. Šváby, J. Malenovský (?????????),
M. Safjan ??? M. ?????, ???????,

?????? ??????????: N. Wahl

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

?????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???
28?? ?????? 2016,

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

– ? TMD Gesellschaft für transfusionsmedizinische Dienste mbH, ?????????????? ??? ???
T. Dennisen ??? T. Otto, Rechtsanwälte, ????? ??? ??? ??? U. Prinz, Steuerberater,

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

– ? ?????????? ????????, ?????????????? ??? ??? M. Z. Fehér, G. Koós ??? M. Bóra,

– ? ?????????? ????????, ?????????????? ??? ??? R. Lyal ??? B.?R. Killmann,

???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??? ??? ?? ??????????
??? 2?? ?????? 2016,

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

???????

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

2 ? ??????? ??? ?????????? ??? ??????? ?????????? ??????? ??? TMD
Gesellschaft für transfusionsmedizinische Dienste mbH (??? ????: TMD), ??????? ??
????????????? ?????? ?????????? ?? ????? ??????? ??? ???????, ??? ??? Finanzamt
Kassel II – Hofgeismar (????????? ??? Kassel, ???????, ??? ????: ??????????)
????) ??????? ?? ?? ?????? ??? ?????????? ??? ?????? ?????????????? ?????? (??) ???
????????????? ??? ??????????, ??? ?????? ?????? TMD, ?????????? ??????? ???
????????????? ??? ??? ?????????? ???????.

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

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

3 ?? ?????? 2 ??? ?????? 2006/112 ?????????? ?? ???:

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

[...]

?) ?? ??????? ?????????? ??? ?????????????????? ?? ??????? ?????? ??? ?????? ???
?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?? ??? ?????? ??? ???

[...]».

4 ? ?????? IX ??? ?????? ???, ??? ?????????? «?????????», ???????????, ???
?????, ?? ??????? 2 ??? ??? ?? «????????? ?????????? ?????????????? ???
?????????» ??? ?? ?????? 4, ?? ?????? ??? ?????? «????????? ?????????? ?? ???
????????????? ????.

5 ?? ?????? 132, ?????????? 1, ??? ?? ??? ??????, ?? ?????? ?????????????? ??? ??
??? ?????? 2, ??????:

«?? ?????? ??? ?????????????? ??? ?????????? ???????:

[...]

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

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

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

?) ??? ?????? ?????? ??? ?????? ?????????????? ??? ?????? ?????????? ???

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

[...]».

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

6 ?? ?????? 4, ?????? 17, ??? Umsatzsteuergesetz (????? ??? ?????? ?????? ????????,
??? ????: UStG), ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ????,
????? ?? ????:

«??? ??? ?????? ??? ?????? ??? ?????? 1, ?????????? 1, ?????? 1, ??????????????:

[...]

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

7 ?? ?????? 15 ??? UStG ?????????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ????,
?? ?? ??? ?????? 15, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ????,
????? ?? ????:

«1) ? ?????????????? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????:

1. ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ??? [...]

2) ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ??? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????:

1. ?????? ??? ?????????? ??? ??????

[...]

3) ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 2 ?? ?????? ??? ??????

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

a) ?????????? ??? ?????? 4, ?????? 1 ??? 7, [...].».

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

8 ? TMD ?????????? ??? ?????? ??????????. ? ?????????????? ??? ?????????? ??? ??????????
??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

9 ??? ?????? ??? ?????????? ???, ? TMD ?????? ?????? ?????? ?????? ???
????? ??? X AG, ?????? ?????????? ??? ?????? ?. ? ?????? ?????? ??? ??????
????????? ?? ?????? ?????? ??? ??? TMD ??? ? ?????? ?????? ??? ?????? ?????? ??????
????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

10 ? TMD ?????????? ??? ?? ??????? ?????????? ??? ?????????? ?????? ?????????????????? ?????????? ??? ?????????? ??? ?????? ??? ??????. ??????????, ?? ?? ?????? ??? ??? ?????????? ??? ?? ?????? 2008, ?????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??????.

11 ??????????, ? ?????????? ??? ?????????? ??? ?? ?????????? ?????? ?????????????? ?????????? ??? ?????????????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ???, ???, ????? ??????, ?????????? ?? ?????? ??? ?????? ??? ??????.

12 ??? ?????????????? ?????????? ??? ?? ??? 2009 ??? 2010, ??? ?????? ?????????? ? ?????????? ???, ? TMD ??? ?????? ?? ?????? ??????.

13 ??? 7 ?????????? 2012, ? TMD ?????? ?? ?????????? ??? ?????????? ?????? ?????????? ?????????????????? ??? ?????? ??? ?????? ?????? ?????? 2008 ??? ??? ?????? 2010. ? TMD ?????? ?? ?????????????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 4, ?????? 17, ?????? a, ??? UStG, ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? «????? ???», ?? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????.

14 ? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ?????? ??? 7?? ?????? 2013, ??? ?????? ? TMD ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ??????.

15 ??? ?????? ??? ?????????? ???, ? TMD ?????????? ??? ?? ?????????? ?????? ?????????? ?????????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? 4, ?????? 17, ?????? a, ??? UStG ? ??? ?????? 132, ?????? 1, ?????? ??, ??? ?????? 2006/112.

16 ??? ??? ?????????? ???, ?? Hessisches Finanzgericht (????????? ?????????? ??? ??????, ??????) ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? :

«1) ??? ?? ??? 132, ?????? 1, ??? ?????? ??, ??? ?????? 2006/112 ??? ?????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???;

2) ?? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;

3) ?? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;»

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

17 ?? ?????? ??? 13? ?????? 2016, ? TMD ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

?????????????, ??? ?????? ??? 49, ?????????????? ???.

18 ???????, ?????? ?? ??????????? ??? ? ??????????? ??? ??????????? ??? ??????????? ??? ???????????
?????? ??? ? ??????????? ??????????? ??? ??????????? ??? ??????????? ??? ??????????? ??? ??????????? ???
?????? ??? ? ??????????? ??????????? ??? ??????????? ??? ??????????? ??? ??????????? ??? ??????????? ???
?????? ?????????? (?????? ??? 4?? ??????????? 2000, Emesa Sugar, C?17/98,
EU:C:2000:69, ??? 2, ??? ??????? ??? 6?? ??????????? 2012, Döhler Neuenkirchen,
C?262/10, EU:C:2012:559, ??? 29).

19 ???????, ?? ?????????? ??????, ??? ?????????? ??? ?? ??? 83 ??? ??????????
????????? ???, ??????????, ??? ?????? ??? ?????? ??????????, ?? ?????? ???
????????? ??? ?????????? ??????????, ??? ?? ?????? ??? ??? ??? ??????????
??????, ? ??? ?????? ??? ??????, ??? ?? ??? ?????? ??? ??????, ?????????? ???
????????? ?????????? ??? ?????? ?? ?????? ?????????? ?????? ??? ?? ??????
??? ??????????, ? ?????? ???, ??? ?????? ??? ??????, ?? ?????????? ?????? ???
????????? ?? ?????????? ??? ?? ?????? ??? ??????, ?????? ??? ?? ??????.

20 ??????, ?? ?????????? ??????, ??? ?????? ?? ?????? ???????????, ??? ??????
??? ?? ??????? ??????? ??????????? ?? ?????????? ??? ?????? ??? ?????? ???????.

21 ?????? ??? ??????? ????????, ?? ??????????? ?????? ??? ??? ?????????? ?????? ??
?????????? ? ?????????? ??? ??????????? ??????????????.

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

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

24 ?? ??????????, ?????? ?? ??????????? ???, ???? ????? ?????????? ??? ???????????, ??
????????? ??? ?????????????????? ??? ?? ???? ?????? 132 ?????????? ?????????? ?????? ???
????????? ??? ??????, ?? ?????? ??????? ??? ?????? ?????????? ?????????? ??? ?? ?????? ???
?????????? ??? ?? ??? ?? ?????? ?????? ??? (??????? ??? 26?? ?????????? 2015,
VDP Dental Laboratory ???., C?144/13, C?154/13 ??? C?160/13, EU:C:2015:116, ??? 44).

25 ???????, ? ??????? ??? «?????????? ??????», ??? ??? ????? ??????? ?????? ??? ?????
132, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ??? ??????? ????? ?????? 2006/112.

26 ??? ???. ?????????? ??????, ? ??????? ???. ?? ?????????????? ??? ??????? ???. ???.
????????????? ?????? ???. ???. ?????? ?????? ?????? ??? ?????? ??? ?????? ??????, ??????????
????????? ?????? ???. ???. ?????? ?????? ?????? ??? ?????? ? ???. ???. ?????? ?????? ?????????????? ???
????? ?????? ??? ?????????? ? ??????? ??? ?????? ??? ?????? ?????? ?????? (??., ????????,
?????? ???. ???. 25?? ?????????? 2012, Ketelä, C?592/11, EU:C:2012:673, ????. 51 ???. ????
????????? ??????????).

27 ????? ?????? ?? ??????? ?????? ??? ??????? ??????, ?????? ?? ?????????????? ??? ?
?????? ??? «?????????? ??????» ??????????? ?? ??????? ????? ??????????? ??????? ???
????????????? ??? ??????? ??????????, ?? ?????? ?????? ?? ????????, ?????? ??????????????????
?????? ??? ??? ?????? ? ?????????? ?????????? ??????? ?????? ??? ?????????? ??? ??????? ???
?????? ??? ??? ??? ?????.

28 ??? ??? ?? ?????????????? ??? ?????? ??????? ?? ??????, ??? ?? ??? ?? ???
?????????? ??? ?? ??????? ?????? ?????? ?????????? ??? ?????????? ??? ??????? ??? ??????????
????.

29 ???' ????, ??? ?????? ?? ??????? ??????, ?????? ?? ?????????? ???, ?????? ???
?????? 3, ?????????? 2, ??????? ??, ??? ?????? ??? ?????????? ?????????? ???
????????? ??????, ?????????????? ? ?????????? ??? ?????????? ?????? ??? ?????? ???
????? ??? ?????? ??? ?? ??? ?????.

30 ?? ????????, ??? ?????? ?? ?????? ??? ?????? ??? ??????? ?? ?????????? ??? ?????? 132 ???
?????? 2006/112, ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ??? ???
????????? ?????????? ???????, ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ???
????????? ??????? ??????? ?????? ??? ? ??????? ?????????? ??????, ??? ??? ???????
??? ??????? ?????? ??? ?? ??????? ??? ??? ?????? ??? (??., ???????, ??????? ???
26?? ?????????? 2015, VDP Dental Laboratory ???., C?144/13, C?154/13 ??? C?160/13,
EU:C:2015:116, ?????? 43 ??? 45 ????? ??? ????? ?????????? ??????????).

31 ?????, ??? ?????? ?? ?????? 132, ?????????? 1, ?????????? ??, ??? ?????? 2006/112,
????? ?? ?????????? ??? ? ??????? ??? ?????, ??? ??? ?? ??????? ??, ?? ??? ?? ???
????? ??????????, ?????? ??? ?????????? ??? ?? ??? ?????????? ?????? ??? ?????????? ???
????? ?????????? ??????.

32 ????????, ? ??????? ?? ?????? ??? ?????? ??? ?????????? ?????????? ???????, ? ??????
????????? ??? ?? ?????? 132, ?????????? 1, ?????????? ??, ??? ?????? 2006/112, ??????
?? ?????? ?? ?????????? ??? ?? ?????????? ??? ? ?????????? ?????????? ??? ??????????
????? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ?????????? ?????? ??? ??????????
????? ??? ?????????? ?????? ??? ?? ?????? ?? ?????????? ?????? ??? ?????????? ??? ??? ???
????????? ??? (??., ???' ???????, ??????? ??? 26?? ?????????? 2015, VDP Dental
Laboratory ???., C?144/13, C?154/13 ??? C?160/13, EU:C:2015:116, ????? 46 ????? ??? ???
????????? ??????)).

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

34 ????? ?????? ??? ??????????, ?????????????? ??? ?? ??? ?? ??? ?????????????? ???
?? ?????????? ??? ?????? 132 ??? ?????? 2006/112 ?????? ??
????????? ???, ?????????? ??? ?? ?????????? ?????? ?????????? ?????????????? ??? ??
????? ??? ??? ? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????????????? ??? ??
????????? ??? ?????? ??? ?????????? ??? (??.. ??' ?????, ?????? ?????, ?????????? ???
28?? ?????? 2011, Nordea Pankki Suomi, C?350/10, EU:C:2011:532, ????? 23, ????? ??? ???
22?? ?????? 2015, Hedqvist, C?264/14, EU:C:2015:718, ????? 34 ??? ??? ?????????????).

??????????).

35 ??? ?? ??????? ??????? ?? ?? ??????, ????????, ?? ??????? ?? ?? ??????? ?? ??
?????? 132, ??????????? 1, ??????? ??, ??? ?????? 2006/112 ?? ?????? ??????? ??
?????????? «??????????», ?????? ?? ?????? ??????? ??? ?????? ? ??????? ??
?????????? ?????? ?? ??????????????? ??????? ???????????, ??????? ??????????? ??
?????????? ?? ??? ??????????? ??????? ???????????, ?????? ??? ?? ????? ??
?????????? ???????.

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

37 ??? ??? ?? ??????? ?? ?? ??????? ??????? ?? ??????? ?? ?? ??????? ??
?????????? ??????? ?? ??????? ??????? ??????? ?????????????? ??????? ?? ???????????, ?
?????????? ?? ??????? ??????? ??????? ?????????????? ?? ??????? ?? ??????? ??
?????????? ?? ?????????????? ??????? ?? ?????????????? ???????, ??? ?? ?? ??????? ??
??? ???????, ??? ?????? ?? ??? ?? ??????? ??? ??????? ?? ?? ??? ?? ??????? ??
????????? ?????????? ??? ????? ?????????? ?????????? ?? ?????????????? ?? ??????? ??
????????? ??? ?????????? ??????? ?? ?????? ??????? ?????????????? ??????? ??
????????? ???????.

38 ??????, ??? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?? ??????
??????, ??? ?? ?????? ?? ??????? ??, ??? ?????????? ??, ??? ?????????? ?? ?? ??????
????????????? ?????????? ?? ??? ?????????? ??, ??? ?????????? ??, ??? ?????????? ?? ??
??? ??????? ?????????? ???????.

39 ??? ?? ??????? ??????, ?????? ?????? ?????? ??? ?????? ?? ?????? ?? ?? ??????? ?? ?? ???????
???? ??????? ?? ?????? ?????????? ?? 132, ?????????? 1, ??????? ??, ???
?????? 2006/112.

40 ?????? ?? ??????? ???????, ??? ?????????? ??????? ?? ??????? ?? ?? ?????? ?
????????? ?? ?? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ?? ?? ??
????? ?? ?????????? ??????? ?? ??????? ?? ??????? ?? ?? ?????? ?? ?????? ?? ?? ??????? ??
?????????? ?? ??? ??, ??????? ?? ??????? ?? ??????? ??, ??? ?????????????? ??
?????????? ??????? ?? ?????? ?????????? ?? ??????? ??, ??? ?? ??????? ?? ?? ??
?????????? ??????? ?? ?????? ?????????? ?? ??????? ??, ??? ?????????? ?? ??????? ?? ?? ??
?????????? ??????? ?? ?????? ?????????? ??, ??? ?????????? ?? ??????? ?? ?? ?? ??.

??? **???** **??????????** **??????**

41 ?????????? ?? ? ??????? ?????????? ?? ?????? ?? ?? ?????? ?????????? ?? ?? ?????? ?
?? ?????????? ?????????????? ?? ??????? ?? ?????? ?????????? ?? ?????????? ??, ?' ?? ??
????????????? ?? ?????????? ?? ??????? ?? ?????????? ??, ?? ?????? ?? ?????? ???????????
???? ?????????? ?????????? ?? ??????? ??, ??? ??????? ?? ?? ???????, ?? ???????????.

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

?? ????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112/?? ??? ??????????,
??? 28?? ?????????? 2006, ??????? ?? ?? ????? ?????? ?????? ?????? ?????????????? ????,
????? ??? ?????? ??? ?? ?????????? ?????????? ?????? ??? ?????? ?? ?????? ???
????????? ?? ?????????? ??? ??? ???, ??????? ??? ?????????? ?????, ???
????????????????? ??? ?????????? ?????? ??? ?????? ?????????? ??? ??????????
????, ??? ?? ?????? ??? ??? ?????????? ?????? ??? ?????????? ??????,
???? ?????????? ?????? ??? ??? ?????????? ??????.

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

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