

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

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

??? 11?? ??? 2017 (*)

«????????????? ?????????? – ?????????? – ????? ?????? ?????? ?????????????????? ?????? –
?????? 2006/112/?? – ?????? 2, ?????????? 1, ?????????? ?? – ?????? 14, ?????????? 1 –
????????? ?????????????? ??? – ?????? ??? “????????????? ?????? ??? ??????????????????
?? ?????????? ??????” – ?????????? ?????????? ??? ?????? ?? ???? ?????????? ??????
????????????? ??? ?????? ??? ?????????? ?????????? ?????? – ??? ??????»

???? ?????? C?36/16,

?? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ???
?????? ?? Naczelnego S?d Administracyjnego (?????? ?????????? ??????????, ???????) ??
?????? ?? 21?? ?????????? 2015, ? ??? ?????? ?????? ??? ?????????? ??? 22 ??????????
2016, ??? ?????? ??? ??????

Minister Finansów

????

Posnania Investment SA,

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

????????? ??? ??? M. Ilieši?, ?????? ???????, A. Prechal, A. Rosas, C. Toader
(??????????) ??? E. Jaraši?nas, ????????,

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

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

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

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

– ? ??????? ????????, ?????????????? ??? ??? B. Majczyna,

– ? ??????? ????????, ?????????????? ??? ??? L. Lozano Palacios ??? M.
Owsiany?Hornung,

???? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?? ??????????
?? 16?? ?????????? 2017,

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

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1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 2, ?????????? 1,
????????? ??, ??? ??? ?????? 14, ?????????? 1, ??? ?????? 2006/112/?? ??? ???????????,

??? 28?? ?????????? 2006, ??????? ?? ?? ????? ?????? ?????? ?????? ?????????????? (?? 2006, L 347, ?. 1, ??? ????: ?????? ????. ???)).

2 ? ?????? ??? ?????????????? ??? ?????? ?????????? ?????????? ?????????? ??? Minister
Finansów (????????? ?????????????? ??????????, ??? ????: ?????????) ??? ??? Posnania
Investment SA (?? ????: Posnania), ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????????????
????? (???) ???????, ??? ??????? ??? ?????? ? ??????? ????? ?????????????? ?? ??????????
?????? ?????????????? ??? ?????????? ??? ???????, ??? ?????????????? ?????????????? ??????????.

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

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

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

[...]».

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

«????????? ?? “?????????????? ???? ????” ?????????????? ?????, ????. ?????? ?????? ?????????????? ??? ?? ?????????????? ????, ?????????? ??????????????, ?????????????? ??? ?? ??? ?????????????? ????.

?? “????????????? ??????????????” ?????????? ??? ?????????????????? ??? ??????????, ???
???????? ? ??? ?????????? ?????????, ?????????????????? ??? ??? ??????????????
?????????, ??? ?????????? ?????????????????? ??? ??? ??? ?????????????????? ??? ??????????
?????????????. ?? ?????????? ?????????????? ??????????, ??????, ? ??????????????
????????? ? ??? ??????????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????.

5 ????? ?? ?????? 14, ??????????? 1, ??? ?? ??? ??????????, ?? «????????? ??????» ???????
?????????? ?? ?????????? ?? ?????????? ?????? ?????????? ?????? ?????? ?? ??????.

6 ?? ?????? 16 ??? ??????? ???? ??? ?????? ?? ???????;

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

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

7 ?? ?????? 2, ???. 6, ??? ustanawia o podatku od towarów i usług (????? ??? ???? ???.
???. ?????? ??? ???????), ??? 11?? ?????? 2004, ????. ????. ?????????????? (Dz. U. ???

2011, ????. 177, ??? 1054, ??? ????: ?????? ????, ??????? ?? ????????:

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

8 ?? ?????? 5, ??????????? 1, ?????? 1, ??? ?????? ?????? ?????? ?????? ?? ?????:

«?? ????? ?????????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????????????? ??????????????: ?? ?????????????? ???????
???? ? ?????? ?????????? ?? ?????????????????? ?? ?????????????????? ?? ?????????? ?? ?????????? ?? ???????.»

9 ?? ?????? 7, ??????????? 1, ??? ?? ??? ????? ?????? ?????????? ?? ????:

«?? ??????? ??????, ??? ???? ?????? ?? ?????? 5, ??????????? 1, ?????? 1, ?????? ?
????????? ??? ?????????? ?? ?????? ?????? ???????, ?? ?????? [...]»

10 ????. ?? ?????? 15, ??????????? 1, ??? ?????? ?????:

11 ?? ?????? 15, ??????????? 2, ??? ?????? ??? ???? ?????? ?? ????:

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

12 ?? ????? 66 ??? ordynacja podatkowa ??? 29?? ?????????? 1997 (????????????? ??????, Dz. U. ??? 2015, ??? 613) ?????? ?? ????:

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

1) ??? ??????? – ??? ?????????????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????????
????? ??????? ???????????????,

2) ?? ???, ????????, ? ?????????? – ????. ?????????????? ?????????????? ?????? ???

§ 2. ?????????????? ?????????????????? ?????? ?????????? ??? ?????????????? ??? ?????:

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

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

[...]

§ 4. ???? ?????????? ??? ?????????? ??? ?????? 1, ???? ?????? ???
????????? ??? ?????? ??? ???? ?????? ?????????? ??? ?????????? ??? ???? ??????
????????? ???.

[...]»

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

13 ? Posnania ???? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????????? ?????? ??????. ?? ?? ??????, ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ?????? ??????, ?????? ??? ???? ???
Czerwonak (??????, ??? ?: ????) ?? ??????, ???' ?????? ??? ?????? 66 ???
????????? ???, ?????? ?? ?????????? ?? ?????????? ??? ?????? ?????? ???
????????? ??? ??? ?? ?????????? ??? ?????? ???.

14 ? ?????????? ??? 5 ?????????? 2013 ?????? ??? ?????? ?????? ?????? ???
????????? ??? Posnania, ?????????? ?? ?? ?????????? ??? ?????? ???
????????? ??? ??? ??? ?? ??????.

15 ? Posnania ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
?????????, ?????????? ?? ?????????? ??? ?????, ?? ?? ?????? ?????? ??????, ? ?????? ???
??? ?????????? ?? ??? ?????? ?????? ??? ??? ??? ??? ??? ??? ??? ???, ???
??????, ??? ?????? ?? ?????? ??? ?????? ??????.

16 ??? ?????? ???, ? Posnania ?????????? ??? ? ?????? ?????? ??? ?????? ???
????????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? Naczelny
S?d Administracyjny (??????, ?????????? ?????? ???, ??????), ??? ??? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ???.

17 ?? ?? ?????????? ?????????? ??? 10? 2013, ? ?????? ???, ???
?? ?? ?????????? ??? ?????????? ??? ?????? ??? Posnania ??? ???, ? ??????????
?????? ??? ??? ?????? ??? ?????? ???, ?? ?? ??????, ? ?? ??? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ???, ??? ??? ?????? ??? ?????? ?????? ?????? ???, ??? ?????? ???
???.

18 ? Posnania ?????? ?????? ??? Wojewódzki S?d Administracyjny w Warszawie
(????????? ?????? ???, ??? ?????? ???, ??? ?????? ???, ???) ?????? ??? ???
????? ??? ??? ??? ?????? ???.

19 ?? ?????? ??? 13? 2014, ?? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????? ?????? ?????? ?????? ???, ?????? ?????? ???
????? ?????? ?? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ???' ?????? ?????? ??? ???
??????, ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????.

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

20 ??? ???? ?? ???? ?????????? ? ??????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????????
?????????.

21 ??? ?????? ?????????? ???????, ?? ?????? ?????????? ?????????? ???,
????? ??? ?????????? ??? Posnania ??? ?????? ?????? ???, ????, ???????,
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? «????? ??? ?????? ??
????? ???», ??? ???? ?????? ??? ?????? ??? ???, ? ?????????????? ???
????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?? ??????.

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

23 ??? ??? ???????, ?? Naczelnego S?d Administracyjnego (????? ??? ????????)
????????? ??? ??????? ?? ?????????? ??? ??????? ??? ?????????? ??? ?? ??????? ???
????????? ??? ??????? ?? ??????? ?????????? ????:

«????? ??? ?????????? ??? (????? ??? ?????? ?? ?????????? ???), ??? ???? ??? ?????? ???
????? 2, ?????? 1, ?????? ??, ??? ???? ??? 14, ?????? 1, ??? ?????? [??]
??], ? ?????????? ??? ?????????? ??? ?????????? (?????) ??? ???? ?????????? ??? ???

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

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

????? ??? ???? ??? ?????????? ??? ??????????;»

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

24 ?? ?? ?????? ??, ?? ?????? ?????????? ?????? ??' ?????? ?? ?????????????? ???
????? ?? ?????? 2, ?????????? 1, ?????? ??, ??? ???? 14, ?????? 1, ??? ??????
????? ??? ?????? ??? ?????? ??? ???? ???? ?????? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ???, ? ?????? ?????????????? ???, ??? ???? ???
??? ?????? ???, ??? ?????? ?????????? ??? ?????? ???, ??? ?????? ??? ??????
????? ?? ?????? ??? ?????? ??? ?????? ???.

25 ?????????? ??? ?????? ?????? ??? ?????? ??? ???? ??? ?????? ??? ?????? ??? ?????????? ???
????? ??? ???? ?????? ???, ??? ?????? ???, ?? ?????? ??? ?????? ??? ??????????
????? (????? ??? 20? 2013, Newey, C?653/11, EU:C:2013:409, ??? 39).

26 ??? ?? ?????? 2, ?????????? 1, ?????? ??, ??? ?????? ??? ???, ?????????? ???
??? ?? ?????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ???

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

27 ??? ???? ??? ?????? 9, ?????????? 1, ??? ?????? ??? ?, ?? «????????????? ??? ????»
?????? ?????????????? ????, ??? ?????? ?????????? ??? ???? ?????????????? ???,
????????? ??????????????, ?????????? ??? ?????? ?????????? ??? ???? ???? ???? ????
??? ?????????????? ????. ?? «????????????? ??????????????» ??????? ????? ???? ????
????????? ???? ??????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????.

28 ?? ????? 14, ?????????? 1, ??? ?????? ??? ?????? ?? «????????? ??????» ??
????????? ??? ?????????? ?? ????????, ?? ??????, ??????? ??????.

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

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

31 ??? ?????, ???????, ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ????
????????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????
?? ?????????? ? ?????????? ?????????? ??? ?, ??? ?????? ?????????? ??? ??????????
??????, ?????? ?? ?????????? ??? ???? ?????? ?????? ?????????????? «?? ??????
?????», ??? ?????? ??? ?????? ??? ?????? 2, ?????????? 1, ??????? ??, ??? ?????? ???,
????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??? ?????? ?????? ??? ???
????? ??? ?????? ?????????? ??? ???????, ?? ?? ?????? ??? ?????????? ??? ???? (?????????
??? 27?? ??????? 1999, Kuwait Petroleum, C?48/97, EU:C:1999:203, ??? 26, ??? ??? 21??
????????? 2013, Dixons Retail, C?494/12, EU:C:2013:758, ??? 32).

32 ?? ??????????, ?????????? ??? ?????? ?????? ?????? ??? ?????????????? ?? ??????
?? ??? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ??? ?????? ???.

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

34 ? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????????????? ?????????? ???
?? ?????? ??? ???? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? . ? ?????? ??? ?????? ?????? ??? ??????????, ??? ???? ??????
?????????????, ?? ?????????? ??? ?????? ??????. ??? ?????? ??????, ??? ????
????????? ??? ??? ???, ??? ?? ??????????, ?????????? ????, ??? ?????????? ??? ?????? ???
?? ?????? ??? ?????????? ????, ?? ?? ??????, ??? ?? ?????? ??? ?????? ?????? ???
????????? ??? ???.

35 ??? ???????, ??? ?????????? ??? ?????? ?????? ?????? ??? ?? ?????????? ??? ??????
????????????? ??? ???????, ??? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ??? ?????? 31 ??? ?????? ??? ???????.

36 ??? ?????? ????, ?????? ?????? ?????? ????, ?????? ???????????, ? ?????? ?????? ????, ?????? ???????
???????????, ??? ?????? ?? ??????? ?? ??????? ?? ?????? ?? ?????? ???????, ??? ??????
?????? ?? ?????? 2, ?????????? 1, ?????????? ??, ??? ?????? ????, ??? ?? ?????? ??,
????????? ????.

37 ??????, ??????????, ?? ?????????? ??????????????? ???, ?????????? ?? ?????? ???????????
????? ?? ??? ?????? ?????? ?? ?????????? ?? ?????? ?????? ??? ?????? ??????
???????????, ??? ?????? ?????????? ?????? ?? ?????????? ??? ?????? ???????????, ?? ???????????,
???????????, ??? ?????? ?????????? ?????????? ?????? ?? ?????????? ?? ?????? ?????? ???????????
????????? ??????????, ??? ?????? ?????? ?? ?????????, ?? ?????? ??? ?????? ??? ?????????? ???
????? ?????? ??? ?? ?????????? ??? ?? ?????? ?????????? ?? ?????????? ?? ?????? ??? ?? ??????
??? ?????? ?????????? ?? ?????????? ?? ?????????? ??? ?????? ??? (?????? ?? 24??
????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ??? 32).

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

39 ??????, ??? ?????? ?? ?????? ?????????? ??? ?????? 44 ??? ?????????? ???,
????? ?????????? ?? ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ?????????? ??
????????? ??? ?????? ?????????? ??? ?????? 16 ??? ?????? ??? ???.

40 ????????????, ??? ?? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ???
???????????, ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??????, ??? ?????, ???
???????????, ??? ?????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ??????
??? ?????????? ??? ???, ???????, ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ???
????? (??., ???????, ??????? ??? 17?? ?????? 2014, BCR Leasing IFN, C?438/13,
EU:C:2014:2093, ??? 23 ??? ?????? ?????????? ??? ??????).

41 ??? ??? ?????? ??? ?? ??? ??????, ?? ?????? 16 ??? ?????? ??? ?????? ??? ?????? ???
????? ??????? ??? ?????? ?? ?????? ??? ?????? ??? ??????, ??? ??? ?????????? ??? ??????,
????? ??? ?????????? ???, ?? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
??? ?????????? ???, ?????????? ??? ?, ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ???, ??? ?? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (?????? ?? 17?? ??????
2014, BCR Leasing IFN, C?438/13, EU:C:2014:2093, ??? 24).

42 ????????????, ??? ?????? ?????????? ??? ??????, ??? ?????????? ?????? ??? ?????? ??
????? ? ?????????? ??? ?? ?????? 2, ?????????? 1, ?????????? ??, ??? ?? ?????? 14, ??????????
1, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

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

43 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ????? ?????????? ??? ?????? ?????? ?????
??? ?????????? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ??????????, ?' ???
????????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????????
???? ?????????? ?????????????? ??? ?????????? ?????? ??? ?? ??? ?????????, ??? ?????????????.

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

?? ??? 2, ?????????? 1, ????????, ??? ?? ??? 14, ?????????? 1, ??? ??????
2006/112/?? ??? ??????????, ??? 28? ?????? 2006, ??????? ?? ?? ?????? ??????
????? ?????????????? ????, ????? ?? ?????? ??? ? ?? ?????? ??? ??????????????
????? ??? ?????????????? ????, ?????? ?????????? ??? ?????????? ??? ?????????? ????
??? ?????????? ??????? ??????? ?????? ? ?????????? ?????? ?????????? ??????????????
?????? ??????, ? ????? ??????????????, ??? ?????? ?????? ??? ?????? ??????,
???? ?????? ?????????????? ?????????? ??????, ??? ?????? ?????? ?????????? ??????
?? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????????????? ?????.

(?????????)

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