

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

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

??? 26?? ?????????? 2017 (\*)

«????????????? ?????????? – ?????????? – ????? ?????????????? ????? (???) – ?????  
2006/112/?? – ?????????? ?????? ?????????? ????? ?????????? ?? ??? ?????????? – ??????  
??? “????????????? – ?????????????? ?????????????? ??? ?????????? ?????????? ?????????? –  
????????? ?????»

???? ??????? C-90/16,

? ? ?????????? ?????? ?????????????? ?????? ?????? 267 ????, ???  
?????? ?? Upper Tribunal (Tax and Chancery Chamber) [????????????? ??????????]  
????????? (????? ?????????? ??????), ?????? ??????] ?? ??????? ??? 1??  
????????? 2015, ? ????? ?????? ??? ?????????? ??? 15 ?????????? 2016, ???  
?????? ??? ???

**The English Bridge Union Limited**

????

**Commissioners for Her Majesty's Revenue & Customs,**

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

????????? ??? ??? T. von Danwitz (????????), ?????? ???????, K. Lenaerts, ??????? ???  
??????????, ??????? ??????? ?????? ??? ??????? ???????, E. Juhász, K. Jürimäe  
??? ?. ???????, ???????,

????????? ??????????: M. Szpunar

?????????: L. Hewlett, ????? ?????????? ??????????,

????????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???  
?? ?????? 2017,

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

– ? The English Bridge Union Limited, ?????????????? ??? ??? M. Lewis, solicitor, ??? ??  
D. Ewart, QC,

– ? ?????????? ??? ??????? ???????, ?????????????? ??? ??? S. Brandon,  
?????????? ??? ??? R. Hill, barrister,

– ? ?????????? ???????, ?????????????? ??? ??? M. Bulterman ??? M. Noort,

– ? ?????????? ???????, ?????????????? ??? ??? L. Lozano Palacios ??? ??? R. Lyal,

???? ?????? ??? ?????? ??????????? ??? ??????? ??? ?????? ??? ?????? ?? ???????????  
??? 15?? ??????? 2017,

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

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

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ??? The English  
Bridge Union Limited (??? ????: EBU) ??? ??? Commissioners for Her Majesty's Revenue and  
Customs (?????????? ??? ?????????? ??? ?????? ??? ?????????? ??????????, ??? ???:  
?????????? ???) ??????? ?? ??? ?????? ??? ????? ?????????????? ?????? (???) ???  
?????????? ?????????? ??? ?????????? ? EBU ??? ?? ?????? ?????????? ?????????? ???  
????? ??????????.

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

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

3 ?????? ?? ?? ?????? ?? 411 ??? 413, ? ?????? 2006/112 ?????????? ???  
????????????? ??? 1?? ?????????? 2007 ?? ?????????? ??? ?????? ???, ??????????  
??? ??? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ?????????????? ???  
????????? ??? ?????? ???, ??? ?????? ?? ??? ????? ?????? ?????? ?????? – ???  
????? ?????? ?????????????? ??????: ?????????? ?????????? ??? (?? ??. ??? 09/001, ?. 49).

4 ?? ??? 132, ?????????? 1, ??? ?????? 2006/112, ?? ??? ?????????????? ???  
????????????? «????????? ?????????? ?????????????? ?????? ?????????? ??????????» ?????????? 2  
??? ?????? IX ??? ?? ??? ?????, ?????????? ??? ?? ??? ????? ?????????? ???  
????????? ??????:

«[...]

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

[...]».

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

5 ?? ?????????? 9, ?????????? 10, ??? Value Added Tax Act 1994 (????? ??? 1994 ???  
????? ?????????????? ????) ?????????? ??? ?????????????? ??? ??? ?? ??? ?????????? ??  
??? ?????????? ?????????? ???????:

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

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

3. ? ?????? ?? ?????? ??????, ??? ?????? ?????? ?????????? ??????????, ?????????? ??  
????????? ??? ?? ??? ?????? ?? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ??? ???  
????? [...].»

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

6 ? EBU ?????? ?????? ?? ?????????? ?????????? ?????????? ?????????????? ?? ?? ??????  
??? ?? ?????? ??? ?????????? ??? ?????????? ??? ??????. ?? ?????????? ??? ??????  
????? ??? ?????? ??? ?????????? ?? ?????? ??? ?????? ??? ?????? ??????, ??? ??  
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?? ??????  
??? ?????????? ??? ?????? ??? ?????? ?????? ??????. ???' ?????? ??? ??????, ? ?????? ???  
????? ??? ?????? ??????.

7 ? EBU, ??? ?????? ?? ??? ?????? ?????? ?????? ?????? ??? ??????, ??????????  
????????? ?????????? ???, ??? ?????? ?? ?????? ?????? ?? ?????? ??? ?????????? ??????  
????????? ?????????? ???, ??? ?????? ?? ?????? ?????? ?????? ?????? ? EBU  
????????? ???.

8 ?????????? ??? ?? ?? ?????????? ?????? ?? ?????? ?? ?????????? ??? ?? ?? ??  
????? 132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112, ? EBU ?????? ??? ??  
????????? ??? ?? ?? ?????????? ??? ?????? ?????? ???, ??? ?????????? ??? ??????  
?? ?????? ???.

9 ? EBU ?????? ?????? ?????? ??? First-tier Tribunal (Tax Chamber) [?????????]  
????????? ?????? (????? ?????????? ??????), ?????? ??????], ?? ??????  
????????? ??? ?????????? ??? ?????? ??????, ?????????? ?????? ??? ??????  
?????.

10 ?????? ??? Upper Tribunal (Tax and Chancery Chamber) [????????? ??????]  
????????? (????? ?????????? ??????), ?????? ??????], ? EBU ?????????? ??? ?  
«?????????» ??? ?? ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????  
??, ??? ?????????? ???' ?????? ?? ?????????? ?????? ?????? ?????? ??????,  
????????? ??? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?? ?????????? ???  
????????? ??? ?? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?? ?????? «?????», ??? ?????? ?????? ??? ?????? ?????? ?????? ???  
????? ?????? «?????» ??? ?? ?????? ??? ?????? ?????? ???.

11 ? ?????????? ??? ?????? ?????? ?? ?? ?????????? ?????? ??? ?? ?? ?? ??  
????? ??? ?? ??? ?????? 132, ?????????? 1, ?????? ???, ??? ?? ?????? ??????????  
?? ?? ??? ?????? ?????? ?????? «????????? ?????? ??? ?? ??? ?????? ?????? ??? ??  
????????? ???», ??? ?????? ??? ?? «?????» ??? ?? ?????? ??? ?????? ??? ??

?????? ? ?????????????? ?????????? ?????????? ??????????. ????? ?????, ? ?????????????? ???  
??? EBU ??????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???  
????????? ?? ????? 132 ??? ?????? 2006/112.

12 ?? ?????? ?????????? ??????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ??????????  
????????? ??????, ??? ?????? ? ??????, ? ?????????? ?????, ? ?????????? ???  
?????, ??? ??? ? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??? ?? ??????  
?????. ??? ??????, ?????????? ?? ? ?????????? «?????????» ???????, ??? ??  
????????? ???, ?????????? ??? ?????? ??? «?????????» ??? ?????? 132, ?????????? 1,  
????????? ???, ??? ?????? ?????.

13 ?????????? ??? ? ??? ?????? ?????? ?? ??????? ?? ?????????? ?????? ??? ??  
????????? ?????? ?? ???? ?? ?????? ???, ?? Upper Tribunal (Tax and Chancery  
Chamber) [????????????? ?????????? ?????????? (????? ?????????? ??????)]  
????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????????? ??  
????????? ?????????? ??????:

«1) ??? ?????? ?? ?????? ?????????????? ??? ?????? ?? ?????? ??? ?????????????? ???  
?? ?????? ??? ?????? ??? “????????? ??? ?? ?????? 132, ?????????? 1, ?????????? ???,  
??? ?????? [2006/112]; ????????, ??? ?????? ?????????????? ?? ?????? ??? ?????????? (? ???  
?????????) ??????? ?????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ? ?????? ??  
????? ??? ?????????? ?????????? ??? ?????? ??? ?? ?????? ?????????? ??? ??? ??? ?????? ???;  
2) ??? ?????? ?? ?????????? ?????? ??? ?????? ??? “????????? ??? ?? ?????? 132,  
????????? 1, ?????????? ???, ??? ?????? [2006/112];»

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

14 ????????????, ????????????, ???, ??? ?????????? ??? ?? ?????????? ???  
????????? ?????? ??? ????????????, ?? ?????????? ?????? ?????? ?????????? ?????????? ???  
????? ?????????? ??? ?????????? ?????? ??????, ??? ?? ?????????? ??? ?????? ???  
????? ??????.

15 ?? ?? ?????????? ???, ?? ?????? ?????? ?? ?????????? ??? ??????, ?? ??????  
????????? ???' ?????? ?? ?????????? ?? ?????? 132, ?????????? 1, ????????  
??, ??? ?????? 2006/112 ??? ?????? ??? ?????? ??? ?????????? ??? ?? ?????????? ???  
? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????, ?????? ??? ?????? ???  
«?????????» ??? ?????? ???.

16 ???????, ??? ?????? ?????? ???, ?? ?????????? ?????? ??? ?? ?????????? ???  
????? ??? ?????? ??? «?????????» ?? ??????, ??? ?? ?????????? ??? ?? ?????? ???  
????? ??? ?????? 2006/112 ??? ?? ?????? ?????? ??? ??, ??????????, ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

17 ??? ?????? ??????????, ?? ?????????? ??? ?????????? ??? ?????? 132 ??? ?? ???  
????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????, ?? ?????? ??????????  
????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ???  
????? ?? ??? (??., ????, ????, ????, ????, ???, ??? 16?? ?????? 2008, Canterbury Hockey Club  
?? Canterbury Ladies Hockey Club, C-253/07, EU:C:2008:571, ??? 16, ??? 26??  
????????? 2015, VDP Dental Laboratory ??., C-144/13, C-154/13 ?? C-160/13,  
EU:C:2015:116, ??? 44 ??? ??? ?????????? ???).

18 ??????? ?????????? ??? ?????? ??? ?????? ??? «?????????» ??? ?????? 2006/112,

? ?????????????? ??? ??????? ??? ?? ?????????????? ??? ?? ??? ?????? ??? ?????? ?? ????,  
????? ????, ?????????? ??? ?????????? ??? ?????????????, ??????? ?? ?? ?????? ??? ?????? ??? ?????? ??????????  
??????, ?????????????? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??????  
????????????? ??? ?? ?????? ??? ?????????? ??? ?? ?????????? ?? ?? ?????? ??? ?????? ?????? ??????  
????? (??., ??????, ?????????? ??? 3?? ?????????? 2014, Deckmyn ??? Vrijheidsfonds, C-  
201/13, EU:C:2014:2132, ??? 19 ??? ??? ?????????? ?????????, ??? 26??  
????? 2016, Envirotec Denmark, C-550/14, EU:C:2016:354, ??? 27).

19 ????, ????, ????, ?? ????, ??? ?????? ??? ?????? «?????????» ????, ??????????????  
??????, ? ?????? ??? ?????????? ???????, ??? ?????????? ??? ? ?????? ?????????????? ??  
?? ?????? 23 ??? ????????, ?? ?????????????? ?????? ?, ?? ????????, ??  
????????????? ?????????????? ??? ?? ?????? ?????? ?????? ??????.

20 ????, ?? ???????, ?? ???????, ??? ?????????? ??? ?????? 2006/112, ??? ?????? ??????????  
??? ?????????? ??????? ??? ?? ??? ?????? ?????????????? ??? ?? ?????????? ??  
????????? ??? ?????? 132 ??? ?? ??? ?????? ?????? ?? ?????? ?? ?????????????? ???, ???????, ??????? ??  
????????? ??? ?????? ?????????? ?????????????? ??? ?? ?????? ??? ?? ?????????????? ???  
???? ?????? ?????????? ??? ?????????????? ?? ?????? ?????? ??? ?????????? ??? ?????????? ???  
????. ?????????, ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?? ?????? ???  
????????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ???  
????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? (??., ??????,  
????????? ??? 18?? ?????????? 2004, Temco Europe, C-284/03, EU:C:2004:730, ??? 17,  
????? ??? ?? 25?? ?????????? 2016, ??????? ??? ?? ??????, C-22/15, ??  
?????????????, EU:C:2016:118, ??? 20 ??? ??? ?????????? ??????????).

21 ???????, ???????, ??? ?????????? ??? ?? ??? ?????? ??? ?????????? ??? ??????  
????????? ?? ?? ??? ?????, ?? ?????????? ??? ?????????? ?? ?? ??? ?????? ??? ?????????? ???  
????????? ?????????? ?????????????? ???????, ?????????, ?? ??????????  
????? ??????? ?? ??? ?????? ??? ?????????????? ???????, ?????????, ??? ??????????  
??? ?????????????? ??? ?????????????? ???????, ?????? ?? ??? ?????? ?????? (??.,  
??????, ?????????? ??? 21?? ?????????? 2013, Žamberk, C-18/12, EU:C:2013:95, ??? 18  
??? ??? ?????????? ???????, ?????? ??? ?? 26?? ?????????? 2015, VDP Dental  
Laboratory ??., C-144/13, C-154/13 ??? C-160/13, EU:C:2015:116, ??? 45).

22 ???????, ? ??????? ??? ??????? ??? ?????? 132, ?????????? 1, ?????????? ???, ???  
?????? 2006/112 ?????????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????? «?????????»  
??? ?????????????? ??? ?????? ?????? «?????» ??? ?????????????? ??? ??  
????????? ???????, ?????? ?? ?????????? ??? ?????? ??? ?????????? ??? ??  
????? ???????, ?? ??? ??? ? ??? ?????? ???, ?? ?????????? ??? ?? ??? ?????? ???.

23 ????, ????, ??? ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??  
????? ???????, ?????????????? ??? ? ?????? ??? ?????????? ??? ?? ?????? ??? ??????????  
????????????? ??????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??????????????  
?? ??? ?????????? ?? ?? ?????? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ??????????  
????????????? ??????? ?????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ??????????  
?????, ?????????????, ?? ?? ??????, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ???  
????????? ?? ?? ?????? ??? ?????? ??? (??., ??????, ?????????? ??? 21??  
????????? 2013, Žamberk, C-18/12, EU:C:2013:95, ??? 23, ??? 19??  
????????? 2013, Bridport and West Dorset Golf Club, C-495/12, EU:C:2013:861, ??? 20).

24 ?????? ??????? ???????, ??? ?????????? ? EBU ??? ??? ?????????? ??? ??  
????????? ??? ?????????? ??????? ??? ?????????? ??? ?????????? ??? ?????? ???.

? ??????, ????, ??????????? ??? ???????????? ?????? ??? ?????????? ?????????????????? ??  
?????????? ?????????????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?? ??????  
?????????. ????, ????, ??? ?? ?????? ?????????? ?????????????? ??? ?? ?????????? ??? ?? ?????????? ??  
?????????? ????, ?? ?????????????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ??  
???? ?? ??? ?????? (??., ????, ????, ?????? 21?? ?????????? 2013, Žamberk, C-  
18/12, EU:C:2013:95, ????, 22, ??? ?? 25?? ?????????? 2016, ?????????? ????, ????, ????,  
C-22/15, ?? ??????????, EU:C:2016:118, ?????? 23 ?? 25). ??? ?? ?????????? ????, ??  
????????? ??? ?? ?????????????? ?????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? ????  
????????? ??' ?????? ?????? ?????? ??? ?? ?????????? ??? ? ?????????? ?????? ???.  
????????? ??? ?? ?????? «?????????» ??? ?????? ?????? ??????.

25 ?? ??????? ?? ?? ?????????? ?? ?? ?????????????? ?? ?????????? ?????????????? ?? ?? ?????????? ??  
????????? ?????? ?????? ?????? ?? ?????? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????????? ??  
?????????. ????????????, ?? ?????????? ?????? ?? ?????? ?? ?????? 132, ?????????? 1,  
????????? ???, ??? ?????? 2006/112 ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ??  
????????? ?????????????? ?????? ?? ?????????? ?? ?????????? ?????????? ?????????? ?????????? ??  
????? ?? ?????????????? ??????, ??? ?? ?????? ?????? ?????? ?????????? ?????????????? ?????? ??  
????????? ?? ?????????? ???, ??????????, ?? ?????????? ?????? ?? ?????? ?? ?????????? ??  
????? ?? ?? ?????? ?? ?????????? ?? ?????????? ?????????? (????????? 21?? ??????????  
2013, Žamberk, C-18/12, EU:C:2013:95, ????, 22, ??? ?? 19?? ?????????? 2013,  
Bridport and West Dorset Golf Club, C-495/12, EU:C:2013:861, ????, 19). ??????, ??????  
????????? ?? ?????????? ?? ?????????? ?? ?? ?????????????? ?? «?????????», ????  
????????? ?? ?????????? ??????.

26 ???????, ??? ?? ?????????? ?? ?????????? ?? ?? ?????? 21 ?? ?????????? ??????  
????????? ?? ?? ?????? 132 ?? ?????? ?????? ?????? ?????? ?? ??????, ?? ??????????  
?????, ?????????? ?????? ?????????? ?????? ?????? ?????? ?? ?????? ?????? ??'  
????????? ?? ?????? ?????????? ?? ?? ???, ?? ??????, ??????, ??? ?? ?????? ??  
????????? ?? ?? ?????? 19 ?? 25 ?? ?????? ??????, ? ?????? ?? ?? ?????????? ??  
????? 132, ?????? 1, ?????? ???, ?? ?????? ?????? ?? ?? ?????? ??  
????????? ?? ?? ?????????? ?? ?????? ?????????? ?????????? ?????????? ?????????? ??????????  
????????? ?????????? ?? ?? ?????? ?????? ?????? ?????????? ?? ?????? ?? ?? ?????? ??  
????????? ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????? ?? ?????????? ?? ?? ?????? ??  
?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

27 ?? ?? ??????, ??? ?????????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????? 132,  
????????? 1, ?????? ???, ?? ?? ?????? ?????? ?????????? ?? ?? ?????????? ?????????? ??  
????? 2006/112, ? ?????? ?????? ?????? ?????? ?????????? ?? ?? ?????? ?????????? ??????.

28    ? ?????????? ??? ???? ?????????? ?? ?????? ?? ??? ?????????????? ??? ??????????????  
????????? ?????????? ?????????? ?????????? ?????????????? ?? ?????????? ??? ?????????? ???  
«????????? ?????????????? ??????????» ??? ?????? 132, ?????????? 1, ?????????? ???, ???  
????????? ???, ??? ? ?????????????? ???, ?????????????? ?????? ??? ?????????? ???, ???  
????????? ??? ??? ??? ?????????? ??? ?????? ??????, ?????????????? ?? ??????????????  
?????? ?????? ?????? ??? ?????????? ??? ?????????? ?????? ?????, ?????????????? ??? ??????????  
????? ?? ?????????? ?? ?????? ??? ?????????? ??? . ???????, ?? ?????????? ??? ?????????? ???  
? ?????????? ??? ?????? 77/388 ?????? ??? ?????? ??? ?????????? ?????????? ??? ??????????  
??? ?????????? ??? ?????????????? ?????? ?????????? ?????????? ?????????? (??.,  
??????, ??????? ??? 15? ?????????? 2017, British Film Institute, C-592/15, EU:C:2017:117,  
????? 24).

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

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

30    ?????????? ??? ? ?????? ?????????? ??? ?????? ?? ??? ?????? ?????????? ??? ??????  
??? ?????????? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ???, ?' ???  
????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????  
???? ?????????? ?????????????? ??? ?????????? ???, ??? ??? ?? ??? ??????????, ??? ??????????  
??? ??? ?????? ????, ?? ?????????? (?????? ????) ??????????:

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

(?????????)

\*    ?????? ??????????: ? ??????.