

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

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

??? 10?? ?????????? 2019 (*)

«????????????? ?????????? – ????? ?????????????? ????? (???) – ?????? 2006/112/?? – ?????? 2, ?????????? 1, ?????????? ?? ?? – ????? 14, ?????????? 1 – ????? 24, ?????????? 1 – ?????? ?? ?????? ?????? – ?????? ?? ?????????? ?????????? ?????????? ?????????? ?? ?????? ?? ?????? ?????? ?????? – ?????? ?????????? – ?????? ?????? ?????? ?? ?????? ?????? ?? ?????? ??????»

???? ?????? C410/17,

?? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ??? ?????? ?? Korkein hallinto-oikeus (????? ?????????? ??????????, ??????????) ?? ??????? ??? 30?? ?????? 2017, ? ?????? ?????? ??? ?????????? ??? 7 ?????? 2017, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

A Oy,

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

Veronsaajien oikeudenvolvontayksikkö,

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

????????? ??? ??? K. Jürimäe, ?????? ???????, E. Juhász ??? C. Vajda (?????????),
???????,

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

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

????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ??' ?????????? ?????????? ??? 11?? ?????? 2018,

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

- ? A Oy, ?????????????? ??? ??? M. Kallio ??? ??? H. Huhtala,
- ? ?????????? ????????, ?????????????? ??? ??? J. Heliskoski,
- ? ?????????? ????????, ?????????????? ??? ??? J. Jokubauskait? ??? ??? I. Koskinen,

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

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

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1 ? ??????? ?????????????? ?????????? ?????? ??? ??????? ?? ?????? 2, ?????????? 1,
????????? ?? ??? ?, ??? ?????? 14, ?????????? 1, ??? ?????? ??? ?????? 24, ?????????? 1,
??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ???
????????? ??? ?????????????? ??? (?? 2006, L 347, ?. 1).

2 ? ??????? ??? ?????????? ??? ??????? ?????????? ??? ?????? ? ??????? A Oy
????????? ?? ?? ??????????, ??? ??? ?????? ?????????? ??? ?????? ?????????? ??????
(??), ??????? ??? ?????????????? ??? ??????, ???????, ?????????? ??????????
????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ?????????? ??????,
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??????, ???,
????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ???,
????????? ??? ?????????? (?? ????, ??? ??????: ??????????????) ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ??????????
????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ???.

? ? ? ? ? ?

? ? ? ? ? ?

3 ?? ?????? 2, ?????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112 ?????? ??
?????????:

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

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

[...]

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

4 ?? ?????? 14, ?????????? 1, ??? ?????? ?????? ??? ?????? ?? ????:

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

5 ?? ?????? 24, ?????????? 1, ??? ?? ??? ?????? ?????? ??? ?????? ?? ????:

«?? “?????? ??????????” ??????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ????.»

6 ??? ? ? ?????? 73 ??? ?????? ??????:

«?? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?????? ??? ?????????? ???
????? 74 ??? 77, ? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????.»

7 ?? ?????? 199, ?????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112 ?????????? ??
?????????:

«?? ??? ? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????

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

?) ??????? ?????????????????? ???????????, ?????????????????????? ??? ??????????
??????????, ??????????, ??????????, ?????????? ??? ?????????? ?????????? ?????? ???
?????? ?????????????????? ?????????? ? ?????? ?????????? ?????????? ??????? ?????? ?? ??
????? 14, ?????????? 3,

[...]

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

8 ?? ?????? 1 ??? 4 ??? ?????????????? VI ??? ??????? ??????, ?? ????? «?????????
????????????? ?????? ??? ?????? ?????????? ??? ?????? 199, ?????????? 1, ?????? ??»,
????? ?? ??????????;

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

[...]

4) ???????????, ????? ??? ?????????? ?????????????? ?????????? ??????????????,
????????????? ??? ?????????? ??? ?? ?????????? ?????? ?????? ??? ?????? ???
?????????????, ?????????????? ??? ?????????????? ?????? ??? ?????????????? ???
????????????? ??? ??????????????, ?????, ?????, ??????, ???, ???, ???, ???, ??? ?
??????, ???????, ?????????? ?????? ??? ?????, ??????? ??? ???, ???????,
?????? ??? ???????, ???????, ?????????? ???».

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

9 ? arvonlisäverolaki (1501/1993) [????? ??? ?????? ?????? ?????????????????? ?????? (1501/1993)],
??? 30?? ??????????? 1993, ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ?????????????? ???
?????? ?????? (??? ????: AVL), ?? ??? ????? ?????????????? ??? ?????????????? ?????? ? ??????
2006/112, ??????, ??? ????? 1, ????? ??????, ?????? 1, ?? ??????:

«????????????????? ??? ???? ?????????? ?????????? ?? ??? ?????????????? ??? ?????????? ??? ?????;

??? ????? ??????? ??????? ??? ?????? ?????????? ?????????????????????? ??? ?????????? ???
?????? ?????? ?????????? ??????????????».

10 ????? ?? ?????? 2, ?????? ??????, ??? AVL, ?????????? ??? ?????????? ??? ???, ???
????????????? ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1 ??? ?????? ????, ??? ???? ?
????????? ??? ?????? ? ? ??????? ??? ?????????? ??????????, ?????? ??? ? ?????? ??????
?????????????. ?????? ??? ?????????? ??? ?????????? ?????????? ?????? ??????????????
?? ?? ????? 8d ??? AVL.

11 ?? ?????????? ?? ?? ???? ?????? ?????????? ?? ? ?????????? ?????????? ??
?????????? ?? ?? ???? ?????? ?? ?? ???? ?????? ?????????? ?? ???? ??????????, ?? ?? ?
?????????????? ?? ?? ???? ?????????? ?? ?? ???? ?????? ?? ?? ???? ?????? ?? ?? ???? ??????

???.

12 ??? ? ? ?????? 17 ??? AVL, ?? «?????» ??????? ? ? ???????? ??????, ????? ???? ?
????????? ???????, ?? ?????? ??????, ? ?????? ?????????, ? ?????? ???????, ?????? ???
???? ?????? ?????? ??????? ??????. ?? «?????» ?????? ?, ?? ??? ????? ?????? ??? ??????
?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

13 ??? ? ? ?????? 18 ??? AVL, ?? «????? ??????» ?????? ? ?????????? ?? ???????
????? ??? ?????????? ?????????? ??? ??????, ??? ? «????? ??????» ?????? ?
????? ?????? ?????? ? ??? ?????? ?????? ?? ?????? ??????.

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

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

15 ??? ?????? ??? ?????????????? ???, ?? ?????? ??? ?????????? ??? ?????? ???
????????? ?????????? ??? ?????? ?????? ?????? (?? ?????: ?????? ??????????). ??
????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

16 ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? 8d ??? AVL, ??? ? ???? ?????? ??? ?????? ? ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????? ? A ?????? ?? ?????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ???
??????????. ? A ?????? ?? ?????????? ?? ?????????? ??? ?????? ?????? ??? ???? ?????? ??? ??
????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ?????????? ???, ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ?????? ??? ???????????. ??????, ?? ?????????? ??? ?????? ??? ?? ?????? ???
??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????.

17 ???????, ??? ?????? ??? ?????????????? ???, ? A ?????? ??? ??? ?????? ???
?????? ?????? ??? ?????? ??? ?????? ?????? ?? ???, ?????? ?????? ?????? ??? ??????
??? ?????????? ??? (?? ?????: ?????? ?????? ??? ??????????????),
????????? ?? ?????????? ?? ?????? ?????? (?? ???, ??? ??????:
?????????????) ??? ?? ?????????? ??? ??? ?????????? ??? ?????? ?????? ??? ?????? ???
?????, ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

? ?????????????? ?????? ?????? ??????????????. ? ?????????? ??? ?????????????? ??? ? A ?????????? ??
?????? ??? ??? ?????????? ?????????????? ?????? ??? ?? ??????????, ??? ?????????? ??? ??
????? ?????? ??? ??? ??? ?????????????? ??? ?????????????? ??? ???? ?? ?????? ??? ??? ???
?????????.

18 ? ?????????????? ?????? ??? ?????? ??? ?????????????? ??????, ? ??????????????????, ?
????????????? ??? ? ?????????? ?????????????? ??? ?????? ???, ?????? ??? ? ?????????????? ???
????????????? ??? ?????????????? ??? ??? ?????????? ?????????????? ??? ?????????? ??????
????????????? ??? A, ??? ?????? ??? ?????????? ?? ?????????????? ??? ?? ??????????????
????? ??? ??? ??????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????. ??????, ??
????????????? ??? ?????????????? ??? ?? ?????????????? ??? ?? ?????? ??? ?????? ??? ?????? ???
??? ???????, ??????? ?????????? ?????????? ?? ?????????????? ??? ?????? ?????? ?? ?????? ???
?????.

19 ? A ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????????????? ??????????????
????????? ??? ?????? ?? ??? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ???
????????? ??????????????, ??? ?????? ??? ?????????? ?????????? ?????????????? ???, ???
????? ??? ?????????? ?????? ??? ?????????????? ???, ??? ?????? ??? ??????
????????????? ??? ?????????? ?????? ??? ?????????????? ???.

20 ?? ?????????? ?????????????? ?????????? ??? 11? ?????? 2015, ??????? ??? ??????
?? 11 ?????? 2015 ??? 31 ?????????? 2016, ? ?????????? ???, ??????, ?????? ???,
??? ?????? ?????????? ??????????????, ? A ?????? ?? ?????????? ??? ?????? ??????????
????????????? ??? ?????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ???????????. ? ?? ??? ???
????????? ?? ?????? ??? ? A ?????? ?? ?????????? ??? ??? ??? ?????????? ??? ?????? ???
????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
??? ?????????? ??? ?????? ???.

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

22 ? ?????????? ??? ??? ?????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ???
????????? ?? ??? ??? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ?? ?????????? ???
????????? ?????????????? ???.

23 ? A ?????? ?????? ??? ?????? ??? ?????????? ?????????????? ?????????? ??? 11?
?????? 2015 ?????? ??? Helsingin hallinto-oikeus (?????????? ?????????? ???, ???).
24 ?? ?????? ??? 16? ?????????? 2015, ?? ?????????? ??? ?????? ?????????? ??? ?? ???
????????? ???, ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????????? ??? ?? ??? ??
????? ??? ?????????? ??? ?????? ??? ??????????????, ? A ?????? ?? ?????????? ??
????????? ??? ?????? ??? ?????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ??????????
????????? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ??????????
?? ??? ??? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??
????????????? ??? ?????? ???.

25 ? A ?????? ?????? ??? ?????? ??? ?????????? ??? Helsingin hallinto-oikeus (??????????

????????????? ???????) ??????? ??? Korkein hallinto-oikeus (????????? ??????????????
?????????????, ??????????).

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

«1) ????? ?? ?????? 2, ??????????? 1, ???????? ??, ?? ?????????? ?? ?? ?????? 24,
?????????? 1, ??? ??????? [2006/112], ??? ?????? ??? ?? ?????????? ?????????????? ???
????????? ??? ???????, ??? ?????? ? ?????????????? ?????????????? ??? ?????????? ??????????
?????????????, ?????????? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ? ?????????? ??????????????
?????????????, ????? ??? ??? ?????? ?????????? ??? ?????? ?? ??? ???????, ?? ?????????????? ??
????? ?????????????? ?????????? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????? ??????????
?? ????? ?????????????? ?? ?????????????? ?? ?????? ?????????? ?????????????? ??? ?????? ??????????
?????????;

? ??????? ?? ?????????????? ?? ?????? ??????? ?????????? ??????????????, ?????????????? ?????? ??
????????? ?? ?????? 2, ?????????? 1, ??????? ??, ?? ?????????? ?? ??? ?????????? ?? ?????????? ??
????? 14, ?????????? 1, ??? ?????? [2006/112], ??? ??? ?????? ??? ?????????? ?? ?????????? ??
??????, ???, ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????? ??
?????? ?? ?????????? ?????????????? ??, ???????, ??? ?? ?????? ?? ?????? ?? ??????????
????????????? ?? ?????? ?? ?????????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????????? ??
????? ?? ?????????? ??;

????? ?? ??????????? ??????? ?? ??????? ??? ? ??????? ?????????????? ?????????? ??????,
????? ?? ??????? ?? ?????? ?? ?????? ?? ?????? ?? ??????? ??????????????, ?? ?????????? ??
?????????? ?? ?????? ?? ?????? ?? ?????????????? ?? ?????? ?? ??????????????, ?? ??????????
????????? ?? ?? ?????;

????? ?? ??????????? ??????? ?? ??????? ??? ? ??????? ??? ? ?????? ??? ??????????????
?????? ??????????? ?? ?????? ??????????? ??? ?????? ??????????????, ??? ?????
?????????? ?? ?? ??????????????? ?????? ?????? ??? ??????? ??? ?????????? ??????????????,
??? ?? ? ??????? ?? ?? ?????? ??? ?????? ?????? ?????????????? ?? ?????? ?????? ?????? ?????? ??
?????????? ?? ?? ?????? ?????? ??? ?????? ??????????????;

2) ????? ?? ?????? 2, ??????????? 1, ??????? ??, ?? ?????????? ?? ?? ???? 14,
?????????? 1, ??? ?????? [2006/112], ??? ??????? ??, ?? ?????????? ?? ?? ???? ?????
????? ? ?????????????? ?????????????? ?? ?????????? ?????????? ?????????????? ??????????
?? ??????? ?????????? ?? ?? ?????? ?? ?????????????? ?? ?? ?????????? ?? ?? ??????????

????????????????? ??? ?????????????? ??? ?????????????????? ??????? ?????? ?????????????? ?? ??
????????????? ??? ?? ?????????????? ?? ?????? ?????????????? ?????? ??? ??????????
????????????? ??????????, ?????????? ??? ??? ?????? ?????? ? ?????? ?????????????? ???
????? ?????? ??? ??? ?????? ??? ?????????????? ?????? ??? ?????? ?????????????? ???;
 ? ?????? ?? ?????????????? ??????? ?????? ???????, ?????????????? ?????? ??? ??????????
?? ?????? 2, ?????????? 1, ??????? ??, ?? ?????????? ?? ??? ?????????? ??? ?????? ??? ?????? 24,
????????? 1, ??? ?????? [2006/112], ??? ??? ?????? ??? ?????????????? ??? ?????? ???, ???,
??????, ??? ?????? ?????? ??? ??? ?????? ??? ?????????????? ??? ?????? ?????? ??????????????
??, ???????, ??? ?????? ?????? ?????????????? ??? ?????? ??? ?????? ?????????????? ??? ???
????? ??? ??????;

????? ?? ?????????? ??????? ?? ??????? ??? ? ??????? ?????????????? ?????????? ???,
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??? ??? ?????? ??? ?????? ??? ??????, ?? ?????? ??
?? ?????? ?? ?????????? ??? ??? ?????????????? ??? ?????? ?????????? ??? ?????????? ???, ?? ??????????
????????? ??? ??????;

????? ??????? ?? ??????? ??? ? ??????? ??? ?????? ?????????? ??? ?? ?????? ?? ??????
????????? ??? ?????? ?????????????? ??? ??? ?????????? ??? ?????? ?????????? ??? ??????
????????? ??? ??? ?????? ?????????? ??? ?????? ??????, ?? ?????????? ??? ?? ?????????? ???
??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ???
?????;»

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

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

28 ?? ?? ?????? ??????? ?? ?????? ?????????? ??? ?? ??????????????, ???' ??????,
?? ?? ?????? 2, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ?? ?????????? ?? ??
????? 14, ?????????? 1, ??? ?? ?????? 24, ?????????? 1, ??? ?????? ??????, ??? ??
????? ??? ???, ?????? ?????? ?????????? ??????????????, ? ?????? ??? ?????? ??????????,
????? ??? ?????? ?????????? ??????, ?????????? ?? ?????? ?? ?????? ?????????? ?????????? ???
??????, ??? ?????? ??? ?? ?????? ?????????? ?????????? ?????????? ?????????? ??????, ?? ??????????
?? ?????????????? ??????, ? ?? ??? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ??????
????? ??? ?????? ?????? ??? ??? ???.

29 ?????? ?? ??????????, ???????, ???, ??? ?? ?????? 2, ?????????? 1, ?????????? ?? ??
??, ??? ?????? 2006/112, ?????????? ?? ???, ??????????, ?? «????????? ?????? ???
????????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????????
????? ??? ??? ?????? ?? ??? ?????? ?????? ?????» ??? «?? ?????? ??????????, ???
????????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????????
????? ??? ??? ?????? ??? ?????? ?????? ??? ???».

30 ???????, ?? ?????? 14, ?????????? 1, ??? ?????? 2006/112 ?????? ??? ??????
?????? ?? ?? «????????? ??? ?????????? ?? ?????? ?????? ??????, ?? ??????, ??????
?????», ??? ?? ?????? 24, ?????????? 1, ??? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ??
«????? ?????? ??? ?????? ?????? ?????? ?????? ??????».

31 ???????, ??? ?? ??????? ??? ?????????? ??? ?????????? ?????????? ??? ? ?????? ??? ??????
?????? ?????? «?? ?????? ??????», ??? ??? ?????? ??? ?????? 2, ?????????? 1,
????????? ?? ??? ??, ??? ?????? 2006/112, ?????????? ?????? ??? ?????? ?????? ?????? ??????
?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????

?????????? ?? ???? ??????????? ?? ???? ????? ????????????. ?????? ?????? ?????? ?????? ???????????
???????????????, ?? ?????????? ?????? ??? ??????????? ?? ?????????? ??? ?????????? ??? ???? ?????? ?????? ??????
????? ??? ??????? ?? ?????? ??????????????? ?????????? ?????????? ??? ?????? ??? ???? ?????? ???
????????? ? ??????? ?? ?????? ?????????? ??????? ?? ?????????? ?????????? ??? ??? ??????????
?? ?????????? ??? (????. ??????? ?? 26?? ??????????? 2013, Serebryannay vek,
C?283/12, EU:C:2013:599, ????? 37 ??? ????? ??????????? ??????????).

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

33 ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ? ??????? ??? ?????????? ???????
?????? ??? ?????????? ??? ?????? ???, ?????? ???????, ??????? ??????????, ??????? ??????????, ???
????? ??????? ???, ???, ???????, ??????? ?????????? ?? ??????? ??? ???????, ??? ????
????? ??? ?????? 2, ?????????? 1, ??????? ??, ??? ?????? 2006/112.

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

35 ???????, ??? ?? ?????????? ??? ?????????? ?????????? ??? ? ?????????? ??? ???????
????????? ?????? ?? ?????????? ?? ?????????? ?????? ??? ?? ?????????? ?? ??? ??????
??? ?????? ??? ?????? ??? ?????? 73 ??? ?????? 2006/112, ??? ??? ??????????,
??????, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ??? ??????????
?????? ??? ??? ? ??? ?????? ?????????? ?????? ?????? ?? ?????????? ?? ??? (????. ???????
??? 19?? ?????????? 2012, Orfey, C?549/11, EU:C:2012:832, ????? 36 ??? ???
????????? ?????? ??????????). ?? ??? ?????? ??? ??? ?????????? ?? ?????????? ?????
????????? ??? ?????? ?????????, ?????? ?????????? ?? ??? ?????? ?????? ??????????????
(????. ??????? ??? 26?? ?????????? 2013, Serebryannay vek, C?283/12, EU:C:2013:599,
????? 38 ??? ??? ?????????????? ??????????).

36 ??? ??? ????? ?????????? ?????????? ??? ?? ?????????? ????????????, ??? ???? ?
????????? ?????????? ??? ??????? ?? ??????, ??? ?? ?????????? ??? ?????? ?????? ?
????????? ??? ????? ?????????? ?????????? ??? ?????? ?????????????? ??? ?????????? ???
????????? ??? (??????? ??? 26?? ??????????? 2013, Serebryannay vek, C?283/12,
EU:C:2013:599, ??? 39 ??? ??? ?????????????? ???????????).

37 ?? ???????????, ???. ??? ???. ?????????? ???. ??? ?????????? ???. ?????????? ???. ??? ???. ??? ???. ???
???. ?????????? ???. ??? ???. 32 ???. ??? ??????. ?????????? ???. ?????????? ???. ??? ???. ??? ???. ???
?????. ??? ??????, ???. ??? ??????. ??? ??????. ??? ??????. ??? ??????. ??? ??????. ??? ??????. ???, ???. ??? ???. ???
?????. ??? ??????. ??? ??????. ??? ??????. ??? ???. ??? ??????. ??? ???. ??? ??????. ??? ??????. ??? ???. ??? ??????.

??????????????, ??? ???? ?? ???? , ?????? ?? ???? ?????????? ???????????????, ??? ???? ???????
????????????? ??? ???? ?????? ??? ?????????? ?? ??????????????. ????????, ??? ???? ????????
????, ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 14, ?????????? 1, ???
????? 2006/12.

38 ??? ???? ?? ?? ???? ??????? ?????????????????? «?? ??????? ??????», ???
?? ???? ?? ???? 2, ?????????? 1, ??????? ?, ??? ?????? ???, ??? ????
????????? ?????? ??? ???? ?????????? ??? ?????????? ?? ??? ?????? ?????? ??? ???? ??
????????? ?????? ?????? ?????????? ?????? . ? ?? ??? ???, ?????? ??? ?????????? ??
????????? ??? ?????????? ?????? ??? ?????????? ??????, ??????, ??? ?? ???
???????????, ??? ???? ?? ?????? ??? ?????? ?????? ?????????? ?? ?????????? ??? ??????????, ??
????? ?????????? ??? ?????????? ??? ?????????? ??????, ??? ?????????? ??? ?????? ??
????????? ???, ???????, ?? ?????????? ??? ?? ??? ??? ??? ?????? ?????????????? ??
????????? ??? ?????? ?????? ?????? (????. ?????? ??? 19?? ?????????? 2012, Orfey,
C?549/11, EU:C:2012:832, ?????? 44 ??? 45 ????? ??? ??? ?????????? ??????????).

39 ???????, ?? ?????????? ??? ???? ??? ?????? ??? ?????, ? ??????? ??? ??????????
????????????? ?????????????? ?????? ?????????? ?? ?????, ??? ????
???????????, ?????????? ??? ?? ??? ?????? ??? ??? ??? ?????? ?????? ??? ???? ??
???????????, ??? ?????? ??? ?????????? ??? ??? ?????? ??? ?????? ?????????? ??? ???? ??
????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ???? ??
????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ???? ??.

40 ??? ?????????? ?? ?????????? ??? ?? ??? ?????????????? ?? ??????? ??? ???? ?????????? ???
? ??? ??? ?????????????? ??? ??????? ?? ?????????? ?? ??? ????? ?????????? ??? ?????
????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ???? ??.

41 ????????????, ?????? ?? ???? ??????? ??? ????????????, ??? ???? ??????? ??? ??????
?? ??????? ?????????? ?????? ?????? ?????? ??? ??? ?????????? ??? ?????? ???
???????????, ??? ?????? ?? ?????????? ??? ??? ?????? ?????????? ?????????? (??., ???' ???????,
????? ??? 14?? ?????? 1998, First National Bank of Chicago, C?172/96, EU:C:1998:354,
????? 31).

42 ?? ??? ????????????, ?????? ?? ?????????? ???, ??? ?????????? ??? ?????????????? ???
????? 39 ?? ??????? ??????????, ?????? ?????? ?? ?????????????? ???? ??? ?????????? ???
?? ?????????? ??????????????. ?????????????? ?????? ??? ?????????? ??? ?????????? ???
?? ?????? 38 ?? ??????? ??????????, ? ?? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

43 ??? ?????? ??? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????? 39 ???
????????? ?????????? ??? ?? ?????????? ??? ???? ?????????? ??? ?????????? ?????????????? ???
??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????????? , ??? ?????? ??? ?????????? ???
??? ?????????? ??? ?????? ?????????? (??., ???' ???????, ?????? ??? 14?? ??????
1998, First National Bank of Chicago, C?172/96, EU:C:1998:354, ??? 49).

44 ???????, ?? ??? ?????? ??????????, ?????????????? ?????????? ??? ???????, ???
????????? ??? ?? ??? ?????? ??????????, ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
?? ??? ?????? ???, ?? ?????????? ?? ?????????? ?????? ???, ??? ??? ?????? ???
????????? ??? ?????????? ??? ?????? 35 ?? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????? ???
????????? ???.

45 ??? ?????? ?? ?????? ?? ???? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????

? ?????????????? ??????? ??????????? ???? , ?????? ?? ?????????? ?????????????? ???, ??? ????
????? 2, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ? ??????? ?????? ?? ?????? ?? ??????????
????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? «???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? », ?????? ?? ?????? ??????????
??? ?????? ?????????? ?? ??????????.

46 ?? ??? ?????? ??????????, ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ?? ?????????? ?????????? ?????????? ?????? ??? ?????? ??? ??????
????? ?????????? ??? ??? ?????? ?????????? ?????????? ? ?????? ?????? ??? ??? ???
????? ??? ?????? ?????????? ? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ??????
?????????????, ??? ?????? ?????????????????? ??? ?????? ??? ?? ?????? ?????????? ? ??? ???
????????? ??? ?? ?????? ??????.

47 ??????, ?????? ?????? ? ?? ??? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
????????????? ? ??????, ??? ?? ?????????? ??? ?????????? ?????? ?????????? ?????? ??????????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? . ?? ??? ??????
?????????, ?? ?????????? ??? ?????? ?????????? ?? ?????? ?????????? , ?????????? ?????? ??
????? ??? ?????? ?????????? , ??? ??? ?????? ?????? ?? ?????????? ?????? ?????????? ??????
????????? (????. ??????? ??? 20?? ?????? 2013, Newey, C?653/11, EU:C:2013:409,
?????? 39, 46 ??? 52).

48 ??? ??????, ??? ?????? ??????? ?????? ?? ?????? ? ?????????? ??? ?? ?????? 2,
????????? 1, ??????? ?? ??? ??, ??? ?????? 2006/112, ?? ?????????? ?? ?? ?????? 14,
????????? 1, ??? ?? ??? 24, ?????????? 1, ??? ?????? ????, ??? ?? ?????? ???
???, ??? ?????? ?????????? ?????????? , ?????? ??? ?????? ?????????? , ??? ??????????
???, ?????? ?????? ?????????? , ?????????? ?? ?????????? ?????????? ?????????? ??????????
???, ??? ?????? ??? ?? ?????? ?????????? ?????????? ?????????? ?????????? , ?????? ??
????????? ??? ?? ?????? ?????????? , ??? ??? ?????? ?????? ?????????? ?????????? ??????
????????? ??? ?????? ?????????? , ??? ??? ?????? ?????? ?????????? ?????? ?? ?????? ??????????
????????? , ??? ? ?? ??? ?????? ?????? , ?????????? ??? ?????? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????
????????????? , ?? ??? ??? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???.

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

49 ?? ?? ?????? ?????? ??? ?? ?????? ?????????? ?????? ?? ?????????????? , ???'
??????, ?? ?? ?????? 2, ?????????? 1, ??????? ?? ??? ??, ??? ?????? 2006/112, ??
????????? ?? ?? ??? 14, ?????????? 1, ??? ?? ??? 24, ?????????? 1, ??? ??????
?????, ??? ?? ?????? ??? ?????? , ?????? ?????? ?????????? ?????? ??? ?????????????? , ?
????????? , ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? , ?????? ??? ?????? ???
????????????? ??? ?????????? , ??' ?????? ?????? ?????? , ?? ?????????????? , ?? ??????????????
?? ?? ?????????? ?? ?????? ???, ?????? ??? ?? ?????????? ?? ?????? ?????? ??????????
????? ?????????? ??? ?????? ?????? , ?? ?????? ?????? ?????????? ??? ?????? ?????? ??????????
????? ?????????? ??? ?????? ?????? , ?? ?????? ?????? ?????????? ??? ?????? ??? ???.

50 ?? ?????????? , ??? ?? ?????? ?????? ??? ?????????? ?????????? ???, ??? ?????? ???
????????? ?????? ??? ?????????????? , ?????? ?????? , ?????? ?????? ??? ??????
????????? , ?????? ??? ?????? , ?????? ??? ?????? ??? ?????? ?????? ?????? , ?? ??????
????????? , ?????? ??? ?????? , ?????? ?????? ??? ?????? ?????? ?????? , ??? ??????
????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? , ??? ??????.

51 ????????????????? ???, ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??????
????????????? ??? ?????? ??? ?????? ?? ??????? ??????, ??? ?????? ??? ?????? ??? ?????? 2,
????????? 1, ??????? ??, ??? ?????? 2006/112, ??? ?????? ??????? ??????, ??? ???
????????? ?????? ??? ?????????????????? ?????? ?????????? ?????? ?????? . ??? ???
????????? ??? ? ?? ??? ?????? ?????????????? «??? ?????????? ??? ?????? ???
?????? ?? ??? ?????? ???», ??? ??? ?????? ??? ?????????? ??????, ??????? ?? ???
????????? ??? ?????? ?????????? ?? ??????????, ??????????, ?? ??? ?????? ????????,
??? ?????????? ???.

52 ?? ??????????? ???. ?????????? ?????????????? ??????????, ???' ??????, ?? ?????? ?? ? ??
????? ??????? ???????????????, ??????????, ?? ?????? ??????????, ???? ??????
?????????????????? ???. ???????????????, ?? ?????????? ? ?????? ?????????? ???. ?????? ???.
???. ?????? ???. ?? ??????????? ???. ????. ???. ?????? ???. ?????? ???. ?????? ???.
????? ???. ?????? ???. ?????? ???. ?????? ???. ?????? ???. ?????? ???. ?????? ???.

53 ???????, ??? ?????????? ?? ?????????? ??? ?? ?????????? ?? ?????????????
????????????? ?? ?????????????????? ?? ?????? 50 ?? ?????????? ??????????, ? ??????????,
???? ??????? ?? ??????? ?????????? ?????????? ??????????????, ?????????? ?? ?????????? ?? ?????
?????? ?? ?????????? ?? ??????? ?? ?????? ?????????? ?? ?????? ??????????????????
??????, ???????????, ??????? ?? ?????? ?????????? ?? ?????????????? ?? ?????????????? ?? ??
?????????? ?? ?????? ??, ?????? ?? ?? ?????????????? ?? ?????????? ??????????, ?????
????????????? ?? ???????????, ??' ?????? ?????????? ??????. ??????? ? ??????????
????????????? ?? ?????????????????? ?? ?? ?????????????? ?? ?????? ???, ?????? ?? ?? ??
?????????? ?? ?????? ?????????? ??????????, ?????????????? ?? ?? ??? ?????? ?????? ?????? ???
????????? ?? ??????, ?????? ?? ?????? ?????????? ?? ?? ?????? ?????????? ?? ??????????????,
?????????, ??? ?????????? ??, ?????? ?????????? ??, ?????? ?????????? ??, ?????? ??? ?????? ??? 24,
????????? 1, ??? ?????? 2006/112.

54 ????, ??, ???????????, ???, ???????????, ???, ?????? 38 ???, ???????, ???????????, ???????????, ??
??????????, ???, ???, ???, ???????, ??????, ?, ???????, ???????, ???????????, ???????????, ???????????, ???
??????????, ???????????, ???????????, ???????, ???????????, ??, ? ???????????, ???, ???????????, ???, ?????? ???
??????, ???????, ???????????, ???????????, ???????, ???????, ???, ???????, ???????, ???, ???????, ???, ???, ???
??????, ???, ???, ???, ???????, ???, ???????????, ??, ???????, ???????, ???, ???????, ???, ???????, ???,
??????, ??, ???, ???????????, ???, ???????, ???????????, ??, ???????????.

55 ?????????????? ?????? ??? ?????????? ??? ?????????????????? ??? ?????? ?????? 40, 41 ???
43 ??? ?????????? ??????????, ??? ?????? ?? ?????????????? ??? ??? ?????????? ?? ?????????? ??? ?????????? ???
?? ??? ?????????????? ??? ?????? ?? ?????????? ??? ?? ?????????? ??? ??? ?????????? ??? ??????????
????????????????? ??? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??????????????
????? ?? ?????????? ??? ? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ?????? ??????.

56 ?? ??? ????????????, ????. ????????????. ????. ????????????????. ????. ?????? 54 ????. ??????????
???????????, ????. ?????? ??????? ? ????????????????. ????. ?????? ????. ????????????. ??????????
???????????????????. ????. ????????????????. ????????????????. ??????. ????????????????. ?????? ????.
????????????? ????. ????????????????. ????. ?????? 38 ????. ????????????. ????????????. ? ???. ????. ?????? ???????

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

57 ?????, ?? ??? ?????? ??????????, ?????????????? ?????????? ?????????? ???
?????? ???? ?????? ??????????, ?????? ??? ??????????, ???? ?????????? ??? ?????????? ??????????
?????????????, ??? ??? ??????????, ??? ??? ?????????? ??? ?????? ?????? ???
?????????????, ?? ?????????? ?? ?????????? ?????? ???, ??? ??? ?????? ???
????????? ??? ?????????? ??? 35 ??? ?????????? ??????????, ??? ??? ???
????????? ??? ?????? ??? ?????????????? ??? ??? ?????????? ??? ??????????
????????????? ??? ?????? ??? ?????????????? ???.

58 ?? ??? ?????? ??????????, ???? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????? ??? ?????????????????? ?? ??????????, ????????, ??? ??? ??????????
????????????? ??? ??? ??? ?????? ??? ?????? ?????? ??? ??? ??? ??? ??? ???
????????????? ??? ??? ?????????? ?? ??? ?????? ?????? ??? ?????? ?????????? ?????????????? ?? ??????
??? ?????????????? ??? ??????.

59 ?????, ?? ??? ?????? ?????? ?????? ?? ??? ?????? ??? ?????????? ??? ?????????? ???
?????????????, ?????, ??? ??? ?????????? ??? ?????????????? ??? ?????? 47 ???
????????? ??????????, ?????????? ?????? ?????????? ?????????? ??? ??? ?????????? ??? ??????
????????? ???, ??? ?????????? ?? ??? ?????? ??????????, ??? ??? ?? ??? ?????? ??????????, ???
????? ?????????? ?? ??????????, ?????????????? ?? ?????? ??? ?????????? ??????????????,
??? ??? ?????????? ??????????.

60 ??? ???????, ?? ?????? ?????? ?????? ?? ??? ???? ? ?????????? ??? ?? ?????? 2,
????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112, ?? ?????????? ?? ?? ?????? 14,
????????? 1, ??? ?? ?????? 24, ?????????? 1, ??? ?????? ??????, ??? ??? ?????? ???
???, ?????? ?????????? ?????? ?? ???????????????, ? ??????????, ??? ?????? ???
????????? ?????? ?????????? ??????, ?????? ?????? ?????? ?????????????? ???
?????????????, ??' ?????? ?????????? ??????, ??? ?????????? ?????????????????? ???
????????????? ??? ?????? ??????, ?????? ??? ?????????? ??? ?????? ?????????? ???????????????,
????? ?????????? ??? ?????????? ??? ?????? ??????, ? ?? ??? ?????? ?????? ?????????? ??????????
????????? ?????? ?? ?????? ??????, ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?
?? ?? ??? ?????? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ?????? ???????????????
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61 ?????, ?? ???? ?????? ?????? ?????????? ??? ???? ???? ???? ?????????? ??? ?????? ???
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????????? ??????????????, ?' ????
????????? ?? ?????????? ??? ?????? ?????? ?????? ??????. ?? ?????? ??? ?????? ?????? ??????????
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1) ??????? 2, ?????????? 1, ??????? ?? ???, ??? ?????? 2006/112/?/?? ??
??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ??????? ????
????????????? ????, ?? ?????????? ?? ?? ?????? 14, ?????????? 1, ??? ?? ?? ??? 24,
????????? 1, ??? ?????? ????, ??? ?? ?????? ????, ??? ?????? ???????
??????????, ? ?????? ??? ?????????, ??? ?????? ??? ??????? ?? ??
????????? ???????????, ??????????? ?? ?????????? ?????????? ?????????????? ???,
??? ?????? ??? ?? ????? ?????????????? ???????????, ??????? ??
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????????? ?? ??????? ????, ??? ?? ?????? ?????????? ?????????? ?????????????, ???,
????????, ??????? ??? ?????? ?? ?????????? ??????, ??? ?? ??? ?????????? ??? ?? ???
??????????????, ?? ? ???????, ??? ? ?? ??? ?????? ??????, ?????????? ??? ???????????
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????????? ??? ?? ??????? ??????? ?????? ?????? ??? ?????????????? ??? ???????
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2) ?? ?????? 2, ?????????? 1, ??????? ?? ??? ??, ??? ?????? 2006/112, ??
????????? ?? ?? ????? 14, ?????????? 1, ??? ?? ????? 24, ?????????? 1, ???
????????? ??????, ??? ?? ?????? ??? ???, ??????? ?????????? ?????? ???
?????????????????, ? ????????, ??? ?????? ??? ?????? ?????? ??????
?????????????, ??????? ?????? ??? ?????? ?????????????????? ??? ???????????, ??'
?????? ??????? ??????, ??? ?????? ??? ?????????????? ??? ?????? ???????????, ???
????????? ??? ??????????? ??? ???????, ? ?? ??? ?????? ?????? ???????????
????????? ?????? ?? ?????????? ??????, ??? ??? ?????? ?????? ??????????? ???
?????????????????, ? ?? ?? ??? ?????? ?????????? ?????????? ?? ??? ?????? ?????????????? ???
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????????? ?? ??? ?????????? ???, ??????? ?? ??? ?????? ?????????? ??? ??????
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?? ??????, ?????? ?? ?????? ?????????? ??? ?????? ?????? ?????????? ?? ???????????,
?? ?????? ??? ???????????, ???????, ?????? ?????? ?????????? ?? ?????????? ??? ??????,
?? ??? ?????? ?????????? ?????? ?? ??? ?????? ?????? ?????? ?????????? ?? ???????????, ?? ? ?? ???
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(???????????)

* ??????? ?????????????; ? ??????????.