

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

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

??? 16?? ??????? 2019 (*)

«????????????? ?????????? – ????? ?????????????? ????? (???) – ?????? 2006/112/?? – ?????
167 ??? 168 – ?????????? ?????????? ??? – ?????? – ?????? – ?????????? ?????????? – ???
????????? ??? ?????????? ?????? – ?????? ?????? – ?????????? ?????? – ?????????? ??? ?????? – ???
47 ??? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ?????? – ?????????? ?????? – ?????
????????? ?????? – ??? ??? ?????????? ??? ?????? – ??? ??? ?????????? ?????? – ?????????? –
????? ? ?????? ?????? ?????? ?????? ?????? ??? ??????, ??? ??? ?????? ?????? ???
????????? ??? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ???, ? ??????????
????????? ?????????? ??? ??? ?????????? ?????? ?????????? ?????? ??? ??? ?????? ??????
????????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????»

????? ??????? C?189/18,

? ? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ???
?????? ?? F?városi Közigazgatási és Munkaügyi Bíróság (?????????? ??????????)
????????? ??? ?????????? ?????????? ??????????, ??????????) ?? ??????? ??? 14??
????????? 2018, ? ?????? ??????? ??? ?????????? ??? 13 ?????? 2018, ??? ???????
??? ????

Glencore Agriculture Hungary Kft.

????

Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága,

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

????????? ??? ??? E. Regan, ?????? ???????, I. Jarukaitis (?????????), E. Juhász, M.
Ileši? ??? ?. ???????, ???????,

????????? ??????????: M. Bobek

?????????: R. ?ere?, ?????????? ????????,

????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ?????? ??? ??
20?? ?????? 2019,

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

– ? Glencore Agriculture Hungary Kft., ?????????????? ??? ??? Z. Várszegi, D. Kelemen
??? B. Balog, ügyvédek,

- ? ?????????? ??????????, ?????????????? ??? ??? M. Z. Fehér ??? G. Koós,
- ? ?????????? ?????????, ?????????????? ??? ??? L. Havas ??? ??? J. Jokubauskait?,
???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? 5?? ?????? 2019,
?????? ??? ??????

???????

1 ? ?????? ?????????????? ?????? ??? ?????? ??? ?????? 2006/112/?? ???
??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ??????????????
????? (?? 2006, L 347, ?. 1, ??? ????: ?????? ???), ??? ?????? ??? ?????????? ??? ??????????
????? ??? ??? ?????? 47 ??? ?????? ??? ?????????? ?????????? ??? ?????????? ???
(?? ????: ??????).

2 ? ?????? ??? ?????????? ??? ?????? ?????? ?????? ??? Glencore
Agriculture Hungary Kft. (???: Glencore) ??? ??? Nemzeti Adó- és Vámhivatal Fellebbviteli
Igazgatósága (????????? ?????????? ??? ?????? ?????????? ??? ?????????? ???
?????) (???: ?????? ?????????? ???) ?????? ?? ??? ?????????? ?? ???
??????????, ?????? ????, ? ?????????? ?????????? ??? ??? ??? ?????????? ???
(???: ???) ??? ?? ?????????? ??? 2010 ??? 2011.

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

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

3 ?? ?????? 167 ??? ?????? ??? ?????????? ?? ????:

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

4 ?? ?????? 168 ??? ?????? ??? ?????? ????:

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

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

[...]».

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

5 ?? ?????? 119, ?????????? 1, ??? általános forgalmi adóról szóló 2007. évi CXXVII. törvény
(????? CXXVII ??? 2007 ??? ????? ?????????? ???, ??? ????: ??? ?????? ????)
????? ?? ????:

«????? ??? ?????? ?????? ???, ?? ?????? ?????? ??? ?? ??? ??
?? ?????? ?????? ??? ?? ?????? ???, ?? ?????? ??? ?? ??? ??

(????? 120).»

6 ????. ?? ?????? 120 ??? ?????? ????:

«???? ?????? ??? ? ?????????????? ??? ???? –????????????? ??? ??? ???? ?????????? ??? ??? –
????????????? ? ?????????????? ?? ???? ???? ?????? ?????? ???? ???? ???? , ??????????? ??
????????? ??? ?? ??? ??? ?????? ?????? ??????:

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

[...]».

7 ?? ?????? 1, ?????????? 3a, ??? adózás rendjér?I szóló 2003. évi XCII. törvény (????? XCII ??? 2003 ??? ?????? ?????????? ???????????, ??? ????: ?????? ?????????? ??????????) ?????????? ?? ????????:

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

9 ?? ?????? 97, ??????????? 4 ??? 5, ??? ?????? ?????? ?????? ?????? ?????:

«4. ????? ?? ?????????? ??? ????????, ? ??????????? ????? ?????????? ?? ?????????????? ??? ??
????????? ?? ??????????? ??????????? ??? ????????, ????? ?? ??????????? ????? ??
?? ????? ?? ?????????? ????, ??? ??????, ? ??????????????.

5. ?????????? ??? ???????????? ??? ???????????? ???????? ?????????? ?????????? [...] ??
????????? ?????????? ?????? ?????? [...]»

10 ????? ?? ?????? 100, ??????????? 4, ??? ?? ????? ??????:

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

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

12 ?????????? ??????? ?? ???? ??????????, ??????, ????? ?? ?????? ?????? ??? ?? ?????????????? ??
????????????? ??? 2010 ??? 2011, ?? ?????????? ??? ?? ?????? ?????????????? ??? ?? ??????????????
2011, ???, ?????????, ??? ?? ??? ?????????? 2011, ? ?????????? ??? ?? ?????????? ???
?????????, ?? ?? ?????? ?? ??? ?????? ??????, ?????? ???, ? Glencore ?? ?????????? ??
?? ?? ??? ??? 1 951 418 000 ?????????? ?????????? (HUF) (????????? 6 000 000 ???), ?????
?????? ??? ?????????? ??? ?????? ??????????????, ?? ?? ??? ?????????? ?????????????? ?? ??????????
????????????? ??? ?? ??? 130 171 000 HUF (????????? 400 000 ???).

13 ?????????????????????, ? ?????????????? ??? ?????????? ??? ? Glencore ??? ?????????????
????????? ??? ?????????? ??? ??, ?????????? ?????????? ? ?????????? ?? ?????????? ??? ?????????? ??? ?? ??????????
??? ????. ?????????? ?? ?????????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ??????
????????????? ??? ?????????? ????, ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
?????.

14 ????? ??? ?????????? ??? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?????
??????????, ? Glencore ?????? ?????????? ?????????? ??????? ??? F?városi Közigazgatási és
Munkaügyi Bíróság (?????????? ?????????? ??? ?????????? ?????????? ?????????? ???????????,
????????), ??? ?????????? ???????????.

15 ????? ??????? ?? ?????????? ??????, ? Glencore ???????????, ?????? ?????, ??? ?
?????????? ????? ??????????? ?? ?????????? ?? ??????? ?????, ?? ?????? ?????????????? ???
?????? 47 ??? ?????, ?????? ??? ??? ??????????? ??? ?????????????? ?? ?????????? ???
??????????, ???????????, ??? ??? ??? ?????????? ??? ?????.. ?????????? ?????? ??? ?
?????????? ??? ??????????? ?????? ??? ????? ??? ?????????? ??? ??????????? ?????.
??????, ??? ????? ? ??????????? ??? ????? ?? ?????????? ?????????? ??? ?????? ??? ???????
?????? ?? ??????? ??????????? ?????? ??? ???????????, ??? ?????? ? Glencore ??? ???
?????? ??? ??? ??? ????? ???????, ???????, ?? ??????????? ?????? ?????? ???????, ???
???' ????? ??? ????? ??????????? ??? ?????????????? ?????????? ?????? ?????? ??????? ???????
???. ???????, ? ??? ??? ??? ??? ?????????? ?????????? ?????? ??? ?????? ??????? ?? ???
????????? ??? ?????????????? ?????? ?????????? ???????, ?????????? ?? ??? ??? ??????? ???
??? ?????? ?????????????? ?? ?????????????? ??? ?????? ???????, ??? ??? ?????? ??????? ???
???? ?????????? ??????????? ??? ?????? ?????????? ???????, ?????????? ?? ??? ??? ??????? ???
????? ?????????? ??????????? ??? ?????? ?????????? ???????, ?????????? ?? ??? ??? ??????? ???

16 ? ?????????? ??? ?????????? ???, ??????? ??? ?????? ?????? ?? ?????? ?
Glencore ?? ?????????? ??? ?????????? ?? ??? ?????? ?????? ?? ?????????? ?? ??????????
????????? ??? ?????? ?????? ?????????? ???, ??? ?????? ?????? ?? ??????, ??
??????, ?????? ? Glencore ??????, ??? ?????? ??? ?????????? ??? ??? ??????, ??
????????? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????
????????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????
?????????.

17 ?? ??????? ??????????? ?????????????? ??? ?? ?????????? ??? ?????????? ??? ?? ?????????
?????????? ??? ?? ?????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ?? ?????????????? ?
?????? ?? ?? ?????????? ?? ?????????????? ?????????? ?? ?????????? ?? ???????????. ? ??????????, ???,

???? ?????????????? ?????? ??? ?????????????? ?????? ?????????? ??? ?????? ?????? ??? ??????????????,
?????? ??????, ?? ?????????? ??? ?????? 1, ?????????? 3a, ??? ?????? ??????????????
????????????? ??? ?????? ??? ?????? ???? ?????? ?????????????? ??? ?????? ?????????????? ?? ??????
????????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????
????????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????
?????????, ??? ?? ?????????? ?? ???? ?????????? ??? ?? ?????????? ??? ?? ?????? ?????????? ??? ?? ??????.

18 ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1, ?????????? 3a, ??? ??????
????????????? ?????????????? ??? ?????? ?????????????? ??? ?????????? ?????? ?? ??? ?????? ?????? ???
????????? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ?????????? ?????? ???
????????? ??? ?????? ???, ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ?????? ??? ?? ??????
????????? ??? ?????? ?????? ?????? ?????????????? ?????????????? ??? ?????? ??? ?????????????? ??? ?? ??????
????????? ??? ?????? ?????? ?????????????? ?????????????? ??? ?????? ??? ?????????????? ??? ?? ??????
????????? ??? ?????? ?????? ?????????????? ?????????????? ??? ?????? ??? ?????? ?????? ??? ?????????????? ???
????????? ??? ?????? ?????? ?????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???.

19 ?? ?? ??? ?????? ?????????? ??? ?????? ??? ? Glencore ?????? ?????? ??? ?????? ??? ?? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????????? ?? ?????????? ???, ??????????
??? ? ?????????? ??? ?????? ?????? ?????? ???, ??? ?????? ???, ?????? ??? ??? ?????? ?????? ?????? ??????
??? ?????????????? ??? ?????? ??? ?????? ?????? ???, ?????? ??? ?????????? ??? ?????? ??? ?????? ??????
????? ?? ?????? ??? ?????? ?????? ??????.

20 ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? 47 ??? ?????, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???, ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
17? ?????????? 2015, WebMindLicenses (C?419/14, EU:C:2015:832), ?? ?????? ??????????
????? ?? ?????????? ??? ?????? ???, ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????, ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

21 ??? ?? ?????? ???, ?? F?városi Közigazgatási és Munkaügyi Bíróság (?????????)
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????:

«1) ?? ?????? ?? ?????????? ??? ?????? ???, ?????? ???, ??? ?????? ??? ?????? ??? ?????? ???, ?
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 47 ???
[?????] ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (??????, ???????) ??? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

3) ??????? ?????????????? ??? ?????????? ???, ?????? ???, ????? ?????? ??? ???? ???????, ?
????????????? ??? ???? ?????????? ??? ?????????????? ??? ?????????????? ??? ???? 47 ???
[?????], ?? ?????????????? ??? ??? ?????????? ??? ?????????????? ?? ?????????? ?????????? ???
????????? ??????????, ? ?????? ?????????? ?? ?????, ??????? ??? ?????? ?? ?????????? ??????????, ???
????????? ?????????? ??? ?????? ??? ?????? ?????????, ??? ?????????? ?????????????? ??????????????
?????????????, ??? ?????? ?????? ?????????? ? ?????????? ??? ?????????? ?????????????? ???
????????????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?
?? ??? ?????? ?????? ??? ?????????????? ?? ?????????? ?????????? ??????, ?????? ??
????????????? ?????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ???
????? ??? ??????????, ?????????? ??? ? ?? ??? ?????? ??? ?????????, ??? ??????????
????????? ??? ?????????????? ??? ?????? ??? ??????, ?? ?????????? ??? ?????????? ??? ?????????????? ?? ???
????????? ??? ?????????? ??? ?????? ?????????? ???, ?? ?????? ??? ??????, ??? ?????? ??????????
?? ?????????? ?????????? ??? ?????????? ?????????????? ?????????? ??? ?????? ?? ??????????????
????????? ?? ?????????????? ?????????????? ?????? ??? ?????? ?? ?????????? ??? ?????? ?? ??????????
????????? ?????????? ?? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??
????????????? ??? ?????? ??? ?????????? ??? [? ?????????? ???] ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
??? ??????, ?????? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ??????????????, ?? ?????????? ??? ???
????????????? ??????????, ??? ??? ?????????? ??? ?????? ??? ?????, ?? ?? ?????? ??????????,
????????????? ???' ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????????? ??? ?????????? ???
????????, ?????????????? ?????? ?????????? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
?? ??? ?????? ??? ?????? ??? ?????? ?????? ??????;»

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

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

22 ??? ??? ?????? ????? ?????????? ?????????? ???, ??????? ?????????? ?????? ???
????????? ??? Glencore ??? ??? ?????????? ???, ?????????? ?? ?????? ??? ???
?????? ??? ??? ??? ??????????, ??? ??????, ?????????? ?????? ?????? ?????? ???.
? ?????????? ??? ??????, ?????? ?????, ??? ?????? ???, ?????? ?? ???? 1,
????????? 3a, ??? ?????? ?????????? ?????????, ?? ??????????
????????????????? ??? ?????? ?????????? ?????? ??? ?? ??? ??????????, ???
????? ? Glencore ??? ??? ?????, ??????, ?????? ??? ?????? ??? ?????? ?????? ??????
????????? ?? ?????? ?????????? ?????????? ??? ??? ??? ?????? ?? ????
????????? ??? ?????? ?????????? ?????? ?? ??? ???.

23 ?????? ? ?????? ?????????? ?????? ?????????? ??? ?????? ?????? ??????
????????? ??? ?????????? ?????????? ?????, ??? ??? ??? ?????? ?????????? ??????
??? ?????? ??? ?????????? ??? Glencore, ?? ??????????, ?????? ?? ???? 101 ???
????????? ??? ?????????? ???, ?????? ??? ?? ?????? ?????????? ?? ??????
????????? ??? ??? ? ??? ? ??? ?????? ?????????? ??? ?? ?????? ??? ??????
????????? ?? ?????????? ?????????? ?????????? ?????? ?? ?????? ??? ??????
????, ?? ?????? ?????????? ?????????? ??? ??? ?????? ?????????? ?????? ?????? ???
????????? ?? ?????? ?????????? ?????????, ??? ?????? ?????? ??? ?????????? ???
????????? ??? Glencore ??? ?????????? ??????, ?????????? ?????, ??????????
????????? ??? ?????? ?????????? ??? ??? ?????? ?????????? ?????.

24 ??? ??' ?????????? ???????, ? Glencore ??? ? ?????? ??????????
????????? ???, ??? ? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ???
????? ??? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ? Glencore ???
????? ??? ?????? ???, ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?? ???
????? ??????. ?? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?? ??? ??? ??? ??????
????? ?????? ?????????? ?????????? ??? ?????? ??????, ? ??? ?????? ?????? ??? ?????? ??????
?????????.

25 ??? ?? ?????? ??? ?????????? ???, ?????? ?? ?????? ?????? ???, ?? ?? ???
????????? ???, ?? ?????? ?????? ?? ?????????? ??? ??????, ?? ?????? ?????????? ???,
???' ??????, ?? ?????????? ??? ? ?????? ???, ? ??? ??? ?????? ??? ??????????
????? ??? ?? ?????? 47 ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ??? ??????????
????? ? ?????? ?????? ?????? ??? ?????? ??? ??????, ??? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ???, ? ??????????
????? ?????????? ??? ??? ?????????? ?????? ?????? ?????? ?????????? ?????? ??????
????? ?????? ? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??????
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??????
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???, ??? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??? ??? ???.
????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?? ??? ??? ???.

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

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

27 ???????, ??? ??' ?????????? ?????????? ?????????????? ???, ??????????? ??
????????? ??? ?????? ??? Glencore ??? ????? ???, ? ?????????? ??? ?????????? ??
????????? ?????? ?? ????? ?????? ??? ?????? ?????? ??? ?????????? ?????? ???
????????? ???, ??? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
Glencore ??? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? Glencore.

28 ?? ?????? ???????????, ??? ???????, ???????, ??? ??? ??? ?? ??????? ?? ???????
?? ?????????? ??? ??????????? ?? ??????? ??? ?????? ?????? ?????? ?????? ??
??? ??????? ?????? ?????????? ??? ???, ???????, ?? ??????? ??? ??
????????? ??? ??? ????? ?????????? ?? ?????????? ??? ?????? ?????????? ???????,
????????? ???, ?????????? ??? ?????? ??? 17?? ?????????? 2015,
WebMindLicenses (C?419/14, EU:C:2015:832), ??? ?????, ??? ??? ?????????? ???
????????? ??? ?????? ???, ?????????? ?? ?????????? ?? ?????????? ???
????????? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????????? ?????? ??????????
????? ??? ?????? ?? ?????? ??? ?? ?????????? ?????? ?????? ?????????? ??? ??????
????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??????
????????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????? ?????? ???
????????? ??? ?? ??? ????? ???????.

29 ??? ??? ? ? ??????? ???????, ?? ??? ?????? ??? ?????????? ???????????
??, ??????? ??????? ?? ??????? ?????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ???, ??? ?????? ?? ??????? ??? ?????????? ??? ?????????? ??? ??????????
???? ?????? ??? ?? ?????? ??? ?????????? ???????, ?????????? ??? ?????????? ??? ??????????
?? ?????? ???????, ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? 267 ???, ??
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??? ??????
????????? ??? ?????? ??? ?????????? ??? ???????, ?????????? ??? ? ?????????? ??? ??????????
???? ?????????? ??? ?????????? ??? ??????? ?????????? ??? ???????, ?? ??????????
??????, ??? ?????????? ??? ?????????? ??? ?????????? ??? ???????, ??? ?????? ?????????? ???
????????? ?? ?????? ??? ?????????? ??? ?????????? ??? ???????, ??? ?????? ?????????? ??? ??
????????? (?????? ?? 6?? ?????????? 2015, Târ?ia, C?69/14, EU:C:2015:662,
????? 13 ??? ??? ?????????? ??????????).

30 ??????, ??? ??????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?? ???????????
?? ?????????? ?????????? ?? ??? ?????? ??????? ??? ?????? ??? ?? ?????????? ?? ?????? ???
????????? ??? ??? ?????? ??? ??????? ?? ???????, ??? ?????????? ??? ?????????? ???
????? ??? ?????????? ?????????? ?????? ?????? ??? ?????? ?????? ?????????? ???????, ??????
?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??????????
?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ??????????
(????. ?????? ?? 7?? ?????? 2018, Scotch Whisky Association, C?44/17, EU:C:2018:415,
????? 24 ??? ??? ?????????? ??????????).

31 ???????, ??? ?????????? ??? ?????????? ?? ?????????? ??? ?????? ??? ???????
????????? ?????????? ?? ?? ?????? ??? ?????? ??? ?????? ?? ?????????? ?????????? ??? ??????????
????????? (?????? ?? 1?? ?????? 2012, Ascafor ??? Asidac, C?484/10,
EU:C:2012:113, ??? 33 ??? ??? ?????????? ??? ???????, ??? ??? 6?? ?????? 2015,
Consorci Sanitari del Maresme, C?203/14, EU:C:2015:664, ??? 43). ??????, ?? ??????????

????? ??????? ?? ??????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????????????? ?? ?????????? ??
????? ?? ?? ?????? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????? ??
????? (????? ??? 1?? ???? 2012, Ascafor ?? Asidac, C?484/10, EU:C:2012:113,
????? 34 ??? ??? ?????????????? ???????, ??? ??? 26?? ???? 2017, Europa Way ???
Persidera, C?560/15, EU:C:2017:593, ??? 35).

32 ?????? ??? ?????????????? ?? ?????? ??????????????, ?????? ?? ?????????? ?? ??????????
?? ?????????? ?? ?????????? ?? ?????? ??, ??? ??? ?????? ?? ?????????? ??
????????? ?? ?????? ?? ?????? ?? ?????? 47 ??? ?????? ?? ?????? ?? ?????? ?? ?????????? ??
?????????, ??? ?????? ?? ?????????? ?? ?????????????? ?? ?????? ?????? ?? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??.

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

33 ??? ?????? ???????, ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????????? ??
??????, ??? ??? ?????????? ??, ??? ??? ??? ?????? ?? ?????? ?? ?????? ?? ?????????? ??
????????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
??? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
?????????, ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? 167 ??, ???
?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??, ??
??????, ?? ?????? (????? ??? 6?? ???? 2012, Bonik, C?285/11,
EU:C:2012:774, ?????? 25 ??? 26, ??? 19?? ???? 2017, Paper Consult, C?101/16,
EU:C:2017:775, ?????? 35 ??? 36, ?????? ??? 21?? ???? 2018, Volkswagen, C?533/16,
EU:C:2018:204, ?????? 37 ??? 39).

34 ?????? ???????, ? ?????????? ?? ?????? ??????????, ?? ?????????? ??
????????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? (????. ?????? ??? 6?? ???? 2012, Bonik, C?285/11, EU:C:2012:774,
????? 35 ??? 37 ??? ?????? ?????????? ?? ?????? ?? 28?? ???? 2016, Astone,
C?332/15, EU:C:2016:614, ??? 50).

35 ??????? ?????? ??????? ?????????? ??? ?????????????? ??? ?????? ? ?????? ? ??????????????
????? ????, ?? ????, ?????? ??? ?????? ?? ?????? ? ?????????????? ??? ?????? ?????? ?????? ??
????????? ??? ?? ??? ?????? ??? ?????????????? ?? ?????? ?????????????? ??? ?????? ?????? ??
????????? ?? ??? ??? .? ?????? ??? ?????????????? ??? ?????? ?????????? ??? ??? ?????????? ???
????? ?????? ?? ?????????????? ??? ?????? ?????????????? ???, ?????? ?????????????? ???
?????????, ??? ? ?????????????? ????, ??? ?????? ?????????????? ?? ?????? ?????? ? ?? ?????? ??
??? ?????????? ?? ??? ??? ?? ?????????????? ?? ?????? ?????????? ??? ?????? ?????? ?, ?????? ??
????????? ??? ??????????, ?? ??? ??? ?????? ??? ?????????? ?? ??? ?????? ?????? ???, ?? ???
????????????????? ??? ?????? ?????? ??? ?????? ?????????? ?? ??? ???, ??? ?????? ?????????? ?
????? ??? ?????? ?????????????? ?? ?????? ?????? ?????????? ?? ?????? ??? ?????? ?????????? ???
????????? ??? ?????????? ??? (?????. ?????????? ??? 6?? ?????????? 2012, Bonik, C?285/11,
EU:C:2012:774, ?????? 38 ??? 40, ?????? ??? ??? 13?? ?????????? 2014, Maks Pen,
C?18/13, EU:C:2014:69, ?????? 27 ??? 28).

36 ????? ? ?????????????? ??? ?????????????? ??? ????? ?????????? ?????????? ?????????? ??? ???
????????? ??? ?????????????? ??? ????? ??? ??????? ?? ?????????? ???, ?????????????? ???
????????????? ??? ??? ?????????????? ?????????? ??? ????? ??? ?? ?????????????? ?????????? ?? ???
?? ????? ?????????? ??? ??? ?? ?????????? ??? ? ?????????? ??? ????? ?????? ??? ?????? ??? ? ??????? ??
????? ?????? ??? ??? ? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????????? ?? ?????????? ??
????????? ??? ?????????? ?????????????????? ??? ?????? ?????? ?????? ?????? (????. ?????? ???
13?? ?????????? 2014, Maks Pen, C?18/13, EU:C:2014:69, ????? 29 ??? ???
????????????? ??????????).

38 ??? ??? ?????????? ????, ?? ???????????, ?? ??? ?????????? ?? 17?? ?????????? 2015,
WebMindLicenses (C?419/14, EU:C:2015:832), ??????, ??? ??? 68 ??? ?????????? ????, ???
?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????? ?? ??????????????, ??? ??????
????????????? ???????????, ??????????? ?? ?????????? ??? ?????????? ??? ?????? ??????????????
????????? ??? ?????? ??? ?, ?????????? ?????? ??? ?????? ?????????????? ??? ?????? ??? ??????
?? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????????
????? ????. ??? ?????????? ? ?????? ?????????? ??? ?????? 39 ??? ?????????? ???, ?
????????? ??? ?????? ??? ?????? ??? ?? ??????, ?????????? ?? ?????????? ? ?????? ??? ??????
????????? ?? ??? ???, ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??
????????????? ??? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??
??? ?????????? ??? ?????? ?????? ?????????? ?????????? ??? ??????????, ??? ??????, ??? ??????
????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ??????????.

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

????????????? ??? ???? ?????? ?????? ??? ??????????? ??????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? (????????? ??? 18?? ?????????? 2008, Sopropé,
C?349/07, EU:C:2008:746, ?????? 36 ??? 38, ??? ??? 22?? ?????? 2013, Sabou,
C?276/12, EU:C:2013:678, ?????? 38).

40 ? ?????? ??? ?????? ????????????, ???????, ??? ?????????? ??? ?????? ?? ?????????? ???
????? ???, ??? ?????? ??? ?????? ?????, ??????????? ?? ?????????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????? ?????????? ?? ?????? ??? ?? ?????????? ???
????????? ??? ?? ?????? ??? ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????????? ???
??? ??? ?????????? ??? ?????? ??? ?? ?????????????? ?? ?????????? ???, ??????????
????????? ??? ?????? ?????? (????. ?????? ??? 9?? ??????)
2017, Ispas, C?298/16, EU:C:2017:843, ?????? 27).

41 ?? ??????? ??????????, ??????? ?????????? ?????????? ??? ?????? ??? ?????????? ???
????????? ???, ?????????? ?? ??? ?????? ??? ?????? ?? ?????????? ?? ?????????? ???
????????? ??? ?????????????? ??? ?????? ???, ??? ?? ?????? ??? ?????????? ???
????????? ??? ??? ??? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ???
????????? ?? ?????????? ???, ??? ?? ?????????? ??? ?????? ??? ?????????? ???, ? ?????? ??? ?
????????? ??? ?????????? ?????? ??? ?????? ?? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ???
???? ?? ??? ?????? ?????????? ??? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????????? ??? ?????? ???, ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ??
????? ? ?? ??? ?? ??? ? ?? ?????? ??? ?????? ?????????? ? ?????? (?????? ??? 5?? ??????)
2014, Mukarubega, C?166/13, EU:C:2014:2336, ?????? 46 ??? 47 ??? ??? ??????????????
?????????).

42 ?? ??????? ?????????? ????????????, ???????, ??? ?????????? ??? ?????????? ??
????? ?? ?? ?????? ??????? ?? ?????????? ??? ?????????? ??? ?????? ??? ??????????????,
????????? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ??????????,
????????? ?????? ?????????? ??? ?????????? ???, ? ?? ?????????? ??? ??????????
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ???????, ??????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
(?????? ??? 5?? ?????? 2014, Mukarubega, C?166/13, EU:C:2014:2336, ?????? 48 ???
???? ?????????? ?????? ??????????).

43 ???????, ??? ?????? ?????????? ??? ???????????, ? ??? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ???????, ??? ?????? ?? ??????
????????? ???, ??? ??? ?????????? ??? ?? ?????????? ?????? ?????????? ??? ?????? ???
?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????, ?????????? ??? ?????? ??? ?????? ??? ??????
??? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? (?????? ???
9?? ?????? 2017, Ispas, C?298/16, EU:C:2017:843, ?????? 35 ??? ??? ??????????????
?????????).

44 ???????, ? ?????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?? ?????????? ??
????????? ?? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
?? ?? ??? ??? ?????? ???????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? (?????? ??? 5?? ??????????)

2014, Mukarubega, C?166/13, EU:C:2014:2336, ????? 54 ??? ????? ?????????????? ??????????).

45 ???????, ?????????????? ??? ? ??????? ??????? ?????????????? ??????? ???
?????? ????? ?? ?????? ??? ??????? ??? ??????. ??????????, ?? ?????????? ???, ?????? ???,
?????????? ??? ? ?? ?????????? ?????????? ??? ?????? ?????????? ???????, ??? ??????
??? ??????? ?????????? ?????????? ??? ? ?????????? ??? ?????? ?????? ???, ?????????? ???
????????? ??????? ??? ??? ?? ??????? ??? ?????? ??? ?????????? ???????, ???????, ??? ??????????
????? ??? ?????????? ?? ??????? ??? ?????? ??? ?????????? ??????? ??? ???????
????????? (????. ?????????? ??? 13? ?????????? 2004, Kühne & Heitz, C?453/00,
EU:C:2004:17, ??? 24, ??? 12? ?????????? 2008, Kempter, C?2/06, EU:C:2008:78, ???
37, ??? ??? 4? ?????????? 2012, Byankov, C?249/11, EU:C:2012:608, ??? 76).

46 ??????? ??? ?????? ??? ?????? 1, ?????????? 3a, ??? ?????? ??????????
??????????, ??? ??? ?????, ??? ?? ?????? ???????????, ? ?????????? ???
?????????? ??? ??? ?????????? ?????????? ??? ?????? ?????????? ?????????????? ???
????? ? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ???
?????????? ??? ?????????? ??? ?????, ??? ?????? ?????? ??? ?????? ?????, ??????????
??? ?????? ??????, ??? ?????????? ? ?????????? ?????????? ??? ?????????? ? ??????????
?????????? ??? ?????? 46 ??? ?????????? ???, ?? ?????????? ??? ?????????? ?????????? ???
??? ??? ?????? ??? ?????? ??? ??????????????, ?????? ?????????? ??? ?????? ???
?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ???
????????????? ??? ??????, ?? ?????? ??? ?????? ??? ??????????, ???????, ??? ??????
???? ???????.

47 ???????, ??? ?????? ??? ???, ??????? ??? ?????? ??? ?????? ??? ?????? ???
?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???
??????????, ? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
?????????? ??? ??? ??? ?? ?????????? ?????, ?????????????????? ?????? ???
?????????? ??? ??? ??? ?????????? ?????, ?????? ??? ?????? ?????????? ?? ?????? ???
??? ? ?? ??? ?????????? ?????????? ???' ?????? ??? ?????? ?? ?????????? ?? ??????????
??????????, ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ??? ?????, ??? ??? ???
?????????? ??? ?????? ??? ?????????? ??????????.

48 ???????, ??????, ??? ?????? ?????????? ??? ?? ??? ?????? ??? ?????, ? ?????? ???????????
??? ??????? ?????? ?? ?? ??????? ?? ?????????? ??? ?????????? ???????, ??????????????
??? ?????? ??????, ??? ????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ???
36 ??? ??????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
????? ?? ?????????????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ???
?????????? ??? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????????? ???
????????? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??????
??????????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??????
?????????? ??? ?????? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???.

49 ???????, ??? ?????? ?????????? ?????????? ???, ??? ??? ??? ???
??????, ? ??? ??? ?????? ??????? ??????? ??? ?????? ?? ?????????????? ??? ??????
?????????? ??? ?????????? ??? ??????, ??? ?????? ?? ?????????? ?????????? ???
?????? 39 ??? 41 ??? ??????? ???????, ? ?????? ???????, ?? ?????? ??? ??
?????????? ????, ?????????? ??? ?????? ?????????? ??????? ??? ?????? ??? ?????? ???
?????????? ????. ???????, ?????? ??? ??? ?????????? ??? ?????? ??? ?????? ???
?? ?????????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???

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

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

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

51 ? ?????????? ??? ?????? 39 ??? 41 ??? ?????? ?????????? ?????????? ?????????? ??
????????? ??? ?????????? ??? ?????? ?????? ?????????? ?????????? ?????? ??? ?????? ???
????? ?? ?? ?????????? ??? ?????? ?????????? ?????????? ?????????? ?? ?????????? ??? ?????????? ???
????????????? ??? ? ?????????? ??? ?????? ?????????? ?????? ?? ??? ?????????? ?? ?????????? ???
(???. ??????? ??? 9?? ?????????? 2017, Ispas, C?298/16, EU:C:2017:843, ??? 31). ? ???
?? ?????????? ??? ?????????? ?????? ?????????? ?? ?????????? ?????????? ??? ?????? ???
(???. ??????? ??? 7?? ?????????? 2004, Aalborg Portland ?.?. ??? ??????????, C?204/00 P,
C?205/00 P, C?211/00 P, C?213/00 P, C?217/00 P ??? C?219/00 P, EU:C:2004:6, ??? 68).

52 ?????????? ??? ? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?? ?????? ?? ??????????
?? ??????? ??? ?????????? ??? ?????? ?????? ?????? ???, ???????????, ????, ??
????? ? ?????? ??? ???? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??
??????????, ?? ?????? ? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ????
????????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???
????????????? ?????????? (??., ???' ?????????, ?????????? ??? 8?? ?????? 1999, Hercules
Chemicals ??? ???????, C?51/92 P, EU:C:1999:357, ??? 78? ??? 15?? ?????? 2002,
Limburgse Vinyl Maatschappij ?.?. ??? ???????, C?238/99 P, C?244/99 P, C?245/99 P,
C?247/99 P, C?250/99 P ??? C?252/99 P ??? C?254/99 P, EU:C:2002:582, ??? 318, ???
?? ?? 7?? ?????????? 2004, Aalborg Portland ?.?. ??? ??????????, C?204/00 P, C?205/00
P, C?211/00 P, C?213/00 P, C?217/00 P ??? C?219/00 P, EU:C:2004:6, ??? 104).

53 ?? ?????? ?????????? ???, ??? ?????? ?????????? ?????????? ?????????? ??? ?????????? ???
????? ??? ?????? ???, ? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????

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

54 ???????, ??? ?????????? ? ??????? ?????????? ??? ?????? 59 ??? 60 ???
????????? ???, ?????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? ? ??????????
????????? ??? ?????? ?? ?????? ??? ?????????????? ??? ?????? ??? ?? ?????????? ???
????????? ??? ?????????? ???, ??? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????, ??? ?? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ???
(???. ?????? ??? 13? ?????????? 2018, UBS Europe ?.?, C?358/16, EU:C:2018:715,
????? 66 ??? ??? ?????????? ??????).

55 ???????, ??????, ??? ?????????? ??? ?????? 43 ??? ??????? ??????????, ? ???
??? ??????? ??? ?????????? ??? ?????? ??? ??????? ?????? ???????, ??? ?????? ??
????????? ??????????, ?????????? ???, ??? ?????? ?????????? ?????????? ??????????
??????, ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??????????
????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ??????????
????????? ?????? (???. ?????? ??? 9? ?????? 2017, Ispas, C?298/16,
EU:C:2017:843, ??? 36), ??? ???, ??? ?????? ? ?????? ???????, ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??????, ??? ?????? ?????? ?????????? ?????????? ???
??? ?????????????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ?????? ?????????? ??
????? ? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???.

56 ? ??? ??? ?????? ??? ?????????? ??? ??????, ??? ?????? ?????????? ??????????
????? ??? ??? ?????? ???, ??? ?????????? ?????? ??? ?????????? ??? ?????? ???
????????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???, ???
????????? ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ???
?? ?????? ??? ??? ? ?? ??? ??? ?????????? ?? ?????? ??? ?????? ???, ??? ??? ???
????? ?????? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ??? ???
????? ??? ?????? (???. ?????? ??? 9? ?????? 2017, Ispas, C?298/16,
EU:C:2017:843, ??? 32 ??? 39). ??? ?????? ??? ?????? ??? ???????, ??? ?????? ???
????? ?????????? ??? ?????? 64 ??? ?????? ???, ?????????? ??? ?????? ??? ?????????? ???
?? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

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

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

???? ???? ??????? ??? ?????????????? ?????????? ??? ?? ??????? ??? ??????? 47 ??? ?????

59 ?????????? ??? ?? ?????? ??????????? ?????? ?? ?????????????? ????? ?????, ??? ????
????????? ??? ?????????? ??? ??????? ?????, ?????????? ?? ?????????? ??? ????
????????? ?????? ?????? ??????? ?????? ?????????? ?????? ? ?????? ??????
????????? ?????? ?????? ??????? ?????? ?? ?????? ?????? ?? ?????? ??? ?? ??????????
????????? ??? ?????????? ??? ?????? ?????????? ?????????? ?????????? ??????????
??? ?????????? ?? ?????? ?????????? ?? ?????? ?????? ??? ?????? ??? ?? ?????????? ???
????????? ??? ?????????? ??? ?????????????? ??? ?????? ?????? ?????????? ?? ?? ??? ??????
?????????, ??? ? ?????????? ?????? ?????? ?????????? ??? ?????? ?????????? ??????, ??? ??
??? ?????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??????, ?????? ?????????? ???
????????? ??? ??????, ??? ??? ?????? ??? ?????? 51, ?????????? 1, ??? ????? (????.
????????? ??? 26?? ?????????? 2013, Åkerberg Fransson, C?617/10, EU:C:2013:105,
????????? 19 ??? 27, ?????? ??? ??? 17?? ?????????? 2015, WebMindLicenses, C?419/14,
EU:C:2015:832, ????? 67).

60 ??????? ??? ?????? 47 ??? ?????, ???? ??????? ??? ?????? ?????????????? ??
??????????? ??? ?????????????? ?? ?????????? ??? ?????????????? ??? ?? ?????? ???
????? ??? ?????????? ?????????? ?????? ?????? ??????????, ?????????? ???
????????????? ??? ?????????? ??? ??????. ??? ?????? ??? ??????, ????
?????, ?? ??????? ? ?????? ??? ??????.

61 ? ?????? ??? ?????????? ??? ??????, ? ?????? ?????????? ?????????????? ?????? ???
????????????? ??? ?????? 47 ??? ?????? ?????? ??? ?????????????????? ??????????
????????? ??? ??????????? ??? ?? ??????? ?????? ??????? ??? ?? ??????? ??? ???????, ???????
????????? ???????????, ??? ?????? ?????? ?????? ???? ??? ?????????? ???????????, ??? ?????? ???
????????? ??? ??????? ????, ??????????? ??? ?????????? ??? ?????????? ?? ?????????? ?? ??????? ??? ?????
????????? ? ?????? ?????????? ?? ??????? ??? ?????? ???, ?????????????????????? ???
????????? ??? ??????????, ??? ??????? ??? ??? ??? ?????????? ?? ?????? ??? ?????????????????? ???
????? ?????? ??? ?????????? (????. ?????????? ??? 17?? ?????? 2014, Sánchez Morcillo ???
Abril García, C?169/14, EU:C:2014:2099, ??? 49, ??? ??? 16?? ??? 2017, Berlioz
Investment Fund, C?682/15, EU:C:2017:373, ??? 96 ??? ??? ?????????????? ??????????).

62 ??????? ??? ?????? ?????? ?????? ? ?????????????? ??? ?????????????? ?????????????? ?????? ???
????????? ??? ?????? ?????? ????????????, ???? ?? ?????????????? ? ?????? ??? ?????????? ???
??? ??????????? ??? ?????? ?????? ??? ?????? ???, ?????? ???, ??? ?????? ???, ??? ??????
?? ??????? ??? ?????????? ??? ???' ?????????? ?????????? ?????????? ??? ?????? ??? ??????
????? ??? ?? ?????????? ?????? ?????? ?????????? ??? ?????? ?? ??? ?????? ??????
(?????? ??? 28?? ??????? 2016, Ordre des barreaux francophones et germanophone ???.,
C?543/14, EU:C:2016:605, ??? 41). ??? ?? ??????? ?? ?????????? ?? ?? ?????????? ?? ??
????? ??? ???????, ??? ?? ??????? ?? ?????????? ?? ?????????? ??? ?? ??????? ?? ??????????
??' ?????????? ??? ?? ?????????? ??? ?? ?????????? ?? ?????????? ??? ?? ?????? ??????????????
?????? ??? ??? ?????? ??? ?????????? (?????? ??? 2?? ??????? 2009, ???????
???? ?????????? ???., C?89/08 P, EU:C:2009:742, ??? 56).

????????????? ????, ????, ????, ?????????????????? ?????????????????? ???, ????, ?????????? ????
????????????? ????, ????, ????, ???, ???, ?????????? ?????????? ???, ???, ?????? 7 ???, ????, ???
????, ???, ???, ???, ???, ???, ???, ?????????? ?????????, ?????????, ???, ???, ???, 87 ???
????????? ????, ???, ???, ?????????????????? ???, ?????????? ?????????? ???, ???, ???, ???, ???
??, ???, ???, 47, ???, ???, ???, ???, ???, ???, ?????????? ???, ?????????? ???, ???, ???, ???, ???
????????? ??, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???
??, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???
????????????????? ????, ????, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???
????, ???, ???, ???, ???, ???, ???, ???.

64 ?? ??????????? ??????????, ??? ???? 88 ??? ?? ??? ???????????, ??? ? ?????????? ??
?????????????? ??? ?? ?????????? ??? ?????????????? ?????????????? ????? ?? ??? ?????????? ???
????????????? ?????? ? ?????? ??????? ?????????? ?????????? ?????? ?????????? ??? ?? ??? ?????? ??
????????? ?? ?? ??????????? ??? ??????????, ??? ?????? ?????????? ?? ?? ??? ??????,
????????????? ??? ??????? ??? ?? ??? ?????? ?????????? ?????????? ?????????? ??? ??????????????
?? ?????? ??????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ??????????, ????
????????? ??? ??? ??? ?????? ?????? ?????????? ?????????? ??? ?????????? ?????????????? ??
?????????? ?????????? ??? ?????? ??? ???????????????, ??? ?? ?? ??? ?????? ??????????????
????????? ?????????? ??? ?????? ??? ?????? ???.

65 ? ?????????????????????? ??? ????????????? ?????????? ??? ?????? ?????????? ?? ?????? 47 ???
?????? ??????????, ????, ?? ?????????? ??? ?????????????? ?????? ?????????? ?????? ?????? ?????? ???
????????????? ?????? ? ?????? ?????? ?????? ?????????? ?????? ?????????? ??? ?? ??? ?????? ??? ??????
?? ?????? ??? ?? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??????
????????????? ??????????, ???? ???? ??? ?????????? ? ?????????? ?????? ??? ?????? ???, ??? ??
????? ?????????????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??????????, ?
?????. ?? ??? ?????? ???, ???? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?? ??? ??????????
????????? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??????
????????? ??? ?????? ??? ?????? ?????? ??????????.

66 ???????, ??????????????? ???, ??? ?????????? ? ??????? ?????????? ??? ??????
74 ??? ??????? ???, ?? ??????? ??? ?? ?????????? ??? ?????????? ??? ????? ??
?????? ?? ?????????? ?? ??????????.

67 ???????????, ?? ?????????? ????? ?????? ?? ???? ?? ??????????? ?? ???????????, ??
?????? ??' ?????????? ???????????, ?? ?????????? ??? ?????? ?? ?????? ?? ?????? ??
????????????? ?????????? ??? ?????????? ????? ?? ?????? ?? ?????? ?????? ???????????
????????????? ??? ?????? ?????? ?????????????? ????? ??, ?????? ??? ?????? ??????????? ??
????????????? ?????? ?????? ?????? ?????????????? ?????? ?????? ?????? ?????? ???????????
?????????, ?? ?????? ?????? ?????????????? ?????? ?????? ??? ?????? ?????? ??? ??????????.
????????, ?? ?????????? ?? ? ?????? ??? ?????? ??? ?? ?????? ?? ?????? ?? ? ?????? ??
????????? ?????????? ??? ? ?????????? ???, ??? ??? ?????? ??? ?????? ?????? ??? ??
????????? ??? ?????????? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ?????? ??????
?????????, ??? ?????????? ?? ? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??????
??? ?? ??? ??????????, ??? ? ?????????? ??? ?????? ??? ?????? ?????? ?? ?????? ??? ??
????????? ???, ??? ?? ?????????? ??? ?????? ?????? ?? ?????????? ???' ?????????? ??? ??
??? ?? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?? ??
????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?? ?????? ?????? ??????
??? ?????? ?????????? ?? ?? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???.

68 ???? ?? ?? ????? ?????????????? ??? ?????? ??? ?????????? ?? ??????? ?????? ?????? ?????????????? ???
???? ??, ?? ?? ??????, ?? ?????????? ?????????????? ?????????? ??? ?????? ?????? ??????????????, ??
?????????? ?? ?????????????? ?? ?????????? ?????????????? ?????????????? ?????????????? ?? ?? ??????????????
??? ??????? ?????????????? ?????????? ??? ?????????? ?????? ?????? ?????? ?????????????? ??? ?? ???
????????? ?? ?????????????? ?????? ?????? ?? ?? ?????????? ??????, ? ?? ?????????????? ??????
? ?????? ?????????? ?? ??? ?? ?? ?????????????? ?????????? ??? ?????????????? ?????? ??
????????? ???, ??? ?? ?? ??? ?????, ?????????? ?????????? (?????. ??????? ?? 17??
????????? 2015, WebMindLicenses, C?419/14, EU:C:2015:832, ??? 89).

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

70 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ????? ?????????? ??? ?????? ?????
??? ?????????? ?????????????? ??? ??????? ??????? ??? ?????????? ??????????????, ?' ????
????????? ?? ??????? ??? ?? ?????????? ??????. ?? ????? ?? ??? ????? ??????????
???? ??????? ?????????? ??? ?????????? ??? ??????? ??????. ??? ?? ??? ?????????? ??? ??????????

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

? ??????? 2006/112/?? ??? ???????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?? ????
?????? ??? ?? ?????????????? ??????, ? ??? ?? ?????????? ??? ?????????? ?????? ???????
??? ?? ??? 47 ??? ????? ?? ?????????? ?????? ??? ???????, ??? ???????, ??
?????? ? ?? ??????? ??????? ??????? ???????, ??? ???????, ??? ??????? ??????? ??
????????? ??? ??????? ??? ??????? ?????? ?????? ?????? (???) ??? ??????? ??
????????? ??? ??? ???, ? ?????????? ??? ?????????? ??? ?????? ??????? ??
????????? ??? ??? ??????? ?????????? ??? ?????? ??????? ? ??? ??? ??? ??
?????? ??? ??????? ??????? ?????????? ??? ?????? ??????? ??

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

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

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