

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

JÀN MAZÁK

?? 24?? ?????? 2009 (1)

?????? C-2/08

Amministrazione dell'Economia e delle Finanze

?? Agenzia delle Entrate

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Fallimento Olimpiclub Srl

[?????? ?? Corte suprema di cassazione (?????) ??? ?? ?????? ?????????????? ??????????]

«?? – ??????????? ????? – ??????? ?? ?????????? ????????? – ??????? ????? –
???? ?? ?????????? – ?????????? ?? ?????????? ?????????? ??????????»

I – ????????

1. ?? ??????? ?? 10?? ?????????? 2007, ?? ?????????? ?? ?????????? ?? 2
????????? 2008, ?? Corte suprema di cassazione (?????) (???: Corte di cassazione ?
????? ??????????) ??????? ?? ?????????? ?????????????? ???????, ??????? ?? ??????
234 ??, ??????? ?? ?? ?????????? ?? ??????? ?? ?????? ?? ?????????????? ?? ??????? ??
????????? ?? ??????? ??.

2. ?? ??????? ?????????? ?????? ??' ?????? ?? ?????????????? ??, ?? ?? ?????? ??
????????? Lucchini (2), ?? ?????????? ?????? ?????????????? ?? ?????????? ??????? ??
????????? ?? ?????? ?? ?????????? ?? ?????? ?? ??????????????, ?? ?? ?????? ??????? ??
????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????????? ???????, ?? ??????? ??
????????? ??, ?? ?????????? ?? ???????, ?? ?????? ?????????? ?? ???????, ?? ???????
????????? ?? ?????????? ??, ?? ?????? ?? ?????? ?? ??????? ?????????? ?? ???????, ??
????????? ?? ?????????? ??, ?? ?????? ?? ?????? ?? ??????? ?????????? ??, ??' ???????, ??
????????? ?? ?????????? ??.

3. ?? ??????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????????? ???????, ??????, ??
Olimpiclub Srl, ?? ??????????, (???: Olimpiclub) ??, ??????, ?? Amministrazione
dell'Economia e delle Finanze (???: Agenzia delle Entrate) ?? ?? Agenzia delle Entrate
(???: Agenzia delle Entrate) ?? ??????? ?? ?????????? ?? ??????? ??????? ?? ?? ?? ??
1988 ?? 1991.

II – ?????? ???????

4. ?? ?????? 2909 ??? codice civile (???, ???: ?????????? ?????????? ??????????), ??? ???????
??? ??? ?????? ?????????????? (???, ???: ?????????????), ?????? ?? ????:

5. ???????, ??? ?????? ?????????????? ?????????????? ???, ??? ?????? ???
????????????? ???????, ? ?????????? ??? Corte di cassazione ?????????? ??? ?????? ???
????????? ??? «????????????? ??? ?????????? ??? ?????????????? ??????????», ??????? ??
??? ?????? ??? ?????????? ??? ??????????, ???' ????, ??? ?????????? ??? ?????? ???
????? ??? ?????? ??? ?????????? ?? ?????????? ?????? ?????????????? ??? ??????????
????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??
????????? ??? ?? ?????? ?????????? ????. ??? ?????? ??????, ?? ?????? ??? ?????? ???
?? ?????????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????????? ??????????
????????? -??? ??? ?????????? ??? ?????? ?????? ?????????? -????? ??? ?? ??????
??? ??? ?????? ??? ?? ???, ?? ??? ?? ??? ?????, ????????. ??? ?????? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ???
????????? ???.

6. ???????, ??? ???? ??????? ????? ???????????, ? ??? ???? ??????????? ??? ?????? ??? ??????????? ??? ?????? ???
????????????? ??? ??????? ?????????????? ??? ??????? ??? ??????? ?????????? ??? Corte di cassazione,
????????? ?? ??? ????? ?? ?????????????? ??? ??????????? ????? ?????????? ?????????? ??? ?????????????? ???
??? ???????????, ???' ??????, ??? ??????? ?????, ??? ??????, ??? ?????, ?? ?????????? ?? ?????????? ??
????????? ??????? ?? ????? ?? ??????????? ????? ??????????? ?? ?????????? ??? ?????????? ??? ?? ??
?????? ??????? ??? ????? ??????????? ? ????????. ?? ??? ????? ?????, ?? Corte di
cassazione ?????? ?? ??????????? ??? ?????? ??? ?????, ??? ?????? ??? ?????? ??? ?????, ??? ?????????? ???
?????????, ?????????? ?????????? (3).

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

III – ?????????? ??????????, ?????????? ??? ?????????? ??????

9. ????? 27 ??????????? 1985, ? Olimpicclub ?????? ?? ??? Associazione Polisportiva
Olimpicclub (????? ??????? ?????????? Olimpicclub, ??? ????: ?????) –??? ?????? ?? ???????
????, ??? ?????? ??? ??????, ??????? ?????? ??????? ?????? ??? Olimpicclub–
?????? ??? ??????????? ??? ???????, ??? ??????? ?? ??? ?????? ???? ?????? ???? ??????????????
????????? ??? ??? ?? ????? ?????? ? ??????? ?????????? ??? ?????? ??? ?????? ??? ?
????????? ??? ?????????? ?? ??????? ?? ?????? ??? ?????? ??? ?????? (?? ????: ?????? ???
27?? ?????????? 1985). ?????? ??? ???????, ? ?????? ??? ?????????? ??? ?????? ???
????????????? ??? ??????? ?????????? ?????????? ??? ?????????? ??? ?????? ???, ?? ??????
????????? ??? ?? ?????? ??? ??????? ??????? ??? ?????????? ?????????? ???

????????????? ??? ??????? ??????? ??????? ?????????? ??????????, ??? ?????????? ??????? ??
???? ??? ?????? ??????? ???' ??????? ?? ??????? 5 000 000 ??????? ??????? (ITL)
?????? ??? ?? ?????????? ??? ?????? Olimpiclub ??? ?? ?????????? ??????? ???
??????, ?? ????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

10. ?? 1992, ? Guardia di Finanza (????????? ?????????? ??????) ??????????????
????????? ?? ??????, ?? ??????, ?????????? ??? ?????? ??? ?????????????? ?? ??
????????? ??? ?????? (?? ???: ??????) ?? ?? ?????? ?????????????? ??????????
???? ?????? ?? ?????? ??? 27?? ?????????? 1985. ?? ?????????? ??? ?????? ?????????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ???.

11. ??????? ??????, ?????????????? ??????? ?????????? ??????? ??????? ??????? ??
?? ?? ?????????? ??? 1988 ?? 1991. ? Olimpiclub ??????? ??? ?? ??????
????????? ?????? ?????? ?????? ??? Commissione tributaria provinciale di primo
grado di Roma (????????? ?????????? ?????????? ??? ?????????? ???).

12. ?????? ??? ?????????? ???, ? Agenzia delle Entrate ?????????? ??? ?? ???
????????? ??? ?????????? ? Guardia di Finanza ??? ?????? ??? ?? ??????????????,
????????????? ??? ?????? ??? ?????? ?????? ?????? ??? 27?? ?????????? 1985,
????, ??? ??????????????, ?? ?????????? ??? ?????? ??? ?????????????? ??? ??????????????
?????????, ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????????? ??? Olimpiclub. ???'
??????, ? Olimpiclub, ?????????? ?? ?????? ??? ?????? ??? ?????????? ?????????? ???
??????, ?????????? ?? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????????????? ??? ??? ?????????? ??? ?????? ??? ?????? ???, ???, ????????,
????????? ?? ?????????? ??? ??? ?????? ???, ??? ?? ??? ?????? ???
????????? ?? ?????? ??? ??????. ??? ?? ?????????? ??? ?????? ??? ?????????? ???
????????, ? ??? ?????? ???, ??? ?????, ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??????, ?????????? ??? ?????? ?????????? ?????? ??? ?? ?????? ??? ??????????
????????? ?????? ??? ?????? ???.

13. ???????, ?? Commissione tributaria provinciale ??????? ??? ??????? ??? Olimpiclub,
????????? ??? ? Amministrazione Finanziaria ??? ??????? ?? ??????? ??? ??????
????????? ??? ??????? ??? 27?? ?????????? 1985 ??? ??, ?? ??? ???????, ? ??
???? ?????? ??? ?????? ?? ?????? ?? ??????????.

14. ? ?????? ??? ?????????? ?? ?????? ??? ?? Commissione tributaria regionale
del Lazio (????? ?????? ?????? ??? Lazio), ??? ??????????, ?????? ???, ???
??? ?????????? ??? ?????? ??????????, ?????? ??? ?? ?????? ??? ?????? ??? ??????
??? ?????????? ??? 27?? ?????????? 1985 ???????, ??????, ??? ?????????? ??????
??? ?????????? ?????????? ??? ?????? ??????, ?????????, ?????????? ??? ???
????????? ?????? ??? ??? ?? ?????? ?????? ?????????? ??????????.

15. ??? ?????? ??? ?????? ???, ?? Corte suprema di cassazione ?????? ?? ???????
??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? Amministrazione
Finanziaria. ??? ?????? ??? Olimpiclub ??? ?????, ?? ?? ??????, ?? ??????????, ? ??????
??? ?????????? ?????? ???' ?????? ??? ?? ?????????? ??? ?? ?????????? ???
?????????.

16. ? Amministrazione Finanziaria ?????? ??? ??? ???, ??????, ??? ??????
???????? «????????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ??????????
??? ?? ??????, ?????? ??? ?????? ?????? ?????? ??? ?????? 116 ??? ?????? ???
????????? ??????????, ?????? ??? ??? ?????? 37 bis ??? ?????????? ?????????? 600/1973
??? ??? ?????? 10 ??? ????? 408/1990», ??? ?????? ??? ?????????? ?? Commissione tributaria

regionale del Lazio?????????????? ?? ?? ??????? ?????????? ?? ?? ????????????. ?????? ? ?????
?????????? ????????, ???' ?????, ??? ?????????????? ?? ?? ?????????????? ???
????????????????? ?????? ??????????????, ??? ?? ??? ?????? ?? ?? ?????? ?????? ?????? ??????
?? ?? ???.

17. ??? ????? ??? Olimpiclub, ?? ?? ??????? ???????????, ????????????, ???,
????????? ??????? ??????? ??????? ????? ?????????? ??? Commissione tributaria provinciale di
Roma ??? ??? Commissione tributaria regionale del Lazio ??????? ?? ?????? ??????????
????? ??? ?????????? ?????????????? ?????????? ???????????, ??? ?? ?????? ??????????????
????? ??? ????? ?????????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??????????
????? ??? ??? ?????????? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????????
??? ?????????? ?????????? ??????????.

18. ? Olimpiclub ?????????? ??? ?? ?????????? ???, ?? ?? ?????? ??????? ????????,
?? ?????????? ???, ? ?????????? ??? ?????????? ??? 27?? ?????????? 1985, ???
????????? ??? ?????????? ??? 2909 ??? ?????????? ?????????? ???, ??? ?????????? ??? ???,
???? ????????, ?? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ???
??? ?????????? ?????? ??? ?????????? ?????????? ?????????? ???, ??? ?? ?????? ???
????????? ?????????? ??? ?? ?????? ?????????? ????. ???' ????????, ??????? ?? ???
Olimpiclub, ?? ?????? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ???
????????? ??????.

19. ??? ????? ??? ?????????????? ?????????????? ??? ?????? ??? ??????????? ???
????????? ???, ??? ?? ?????? ??? ???????????, ?? ?????? ??????????
????????? ???, ??????? ?? ?????????? ??? Commissione tributaria provinciale di Roma ???
????????? ? Olimpiclub ?????? ?? ?????????? ?? ?????????? ?????????????? ??
????????? ???, ?? ?????????? 138/43/00 ??? 67/01/03 ??? Commissione tributaria
regionale del Lazio ?? ?????? ?????????? ??? ?????????? ?? ??? ?? ?????????? ??? ??????????,
????????? ???, ?? ?????????? ??? 1987 ??? 1992, ??????, ???' ???, ?????? ??
?????????.

20. ??? ??? ?????? ??? ?????????? ???, ???, ??? ?? Corte suprema di
cassazione ?????? ???, ??????? ?? ??? ??? ??? ???????????, ??? ??? ?????? ??????????? ???
?? ?????? 2909 ??? ??????? ?????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ???,
????????? ??? ?? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?? ??? ?????????? ???
????? ?????????? ?? ??? ?????? ??? ?????????? ?? ??? ?????? ??? ?????? ?????????? ??? ?? ?? ???
????? ?????????? ??? ? ?????? ??? 27?? ?????????? 1985 ??? ?????????? ???????????
????????? ??? ?????????? ?? ??????????.

21. ??????, ?? ?????? ?????????? ?????????? ??? ?????? ? ?????? ?????????? –????? ???
????? ??? ?????????? ???, ??? ?????? ??? ???????????, ??? ?????? ?????????? ???
????????? ?? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ???
????????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ???, ???, ??? ?????? ???, ?????????? ??? ?????? ?????????? ???
??? ?????? ??? ?????????? ??? ?????????? (4).

22. ???? ?? ??????? ???????????, ??? ??? ?????? ??? ??????, ??????, ?????????? ???
????? ?? ?????????? ??? ?????????? ?????? ?? ??? ?????????? ??? ?????? ???
????????????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??????, ??????????
????????????? ??? ?????? (?????????) ?????? ??? ?????? ?????????? ??? ??
????????? ??? ?? ?????? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? (5).

23. ?? ?????? ?????????? ???????????, ????, ??? ?????? ?? ?????????? ?? ??????????
?? ?????????? Lucchini (6), ?? ??? ?????? ?? ?????????? ?????????? ??? ?????? ???
????? ?? ?????????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ??????, ??? ?? ?????? ??? ? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
Corte di cassazione, ? ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ?????????? ??? ??? ?? ?????????? ??? ?????????? ??? ?????????? ???,
????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? (7).

24. ??? ?????? ??? ??????, ?? Corte suprema di cassazione ?????????? ?? ??????????
?? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????:

«????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
?? ?????? ??? ?????? ??? ???????????, ??? ? ?????? ??? ?????? 2909 ??? ??????
????????? ????, ??? ?????? ??? ? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ?? ?????????? ?? ?? ?????????? ??? ?????? ?????????????? ??? ?????????? ???, ???
??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? (?? ?????? ?? ??? ?????? ???
????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? 18?? ?????? 2007, C-
119/05, Lucchini SpA), ??? ?????????? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??
????? ??? ?????? ?????????? ????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ????, ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???, ???
?? ?? ?????, ??? ?????????? ??? ???????, ?? ???????????, ?????? ? ?????????? ???
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??????
????????? ???, ??? ?????? ?????????? ???, ?? ?????? ?? ?? ?????? ???, ??? ?????? ??? ?? ??????
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??????;»

IV – ?????? ??????

25. ??? ?????????? ??? ?? ?????????? ??? ?????????? ??? ??????, ???'
??????, ?? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ?? ??????? ??? ?????? ??? ?????????? ??? ?????? 2909 ???
????????? ????, ??? ?????? ??? ? ?????????? ??? ?? ?????? ??? ?????????? ??? ??????
????????? ??? ?? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? -???
????????? ??????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????
?? ??????? ???- ?? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
?????? ??? ?????? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ??????
????????? ?? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???.

? – ?????? ?????????? ??? ??????

26. ????? ??? ?????? ???????, ??????? ?????????????? ?????????? ? ??????? ??????????, ?
????????? ??? ?????????? ?????????? ??? ? Olimpiclub. ?? ??????? ??? Olimpiclub, ?? ??
???? ?????????? ??? ??? ????? ?????????? ??? ??' ?????????? ?????????? ??? 22??
????????? 2009, ??? ????? ?????, ???????, ??? ? ?????????? ??????????.

27. ??? ?? ?????????? ??? ??? ??????????, ???' ??????, ??? ? ??????? ???
????????? ??? ?????? Lucchini (8) ??? ?????? ?? ?????????? ?? ??????? ??? ?????? ???
???? ?????? ?????? ??? ?????? ?????????? ?????????? ??? ???, ???????, ? ?? ??? ??????
??? ?????? ?????? ??? ?????? ??????. ??????, ?????? ??? ?????? Lucchini ?????? ??
????????? ??? ??? ?????????? ?????? ?????? ?????? ?????? ?????????? ??? ?? ???
?? ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
?? ?????? ?????? ??? ?????? ???' ?????, ?????? ?????????? ???, ???????, ??? ??????
??? ?????????? ?????? ??? ?????????? ?????????? ?????????? ???, ? ?????????? ??? ??????????
??? ??? ??? ? ?????? ??? ???????, ?????????? ???, ?????????? ?????? ??????????
????????? ?????? ??? ?????? ?????? ?????? ???.

28. ? ??????? ???????????, ???????????, ??? ??? ?? ?????????? ??? ?????? ??????????
?? ?????? ?????????? ???, ??? ?????? ?????? ???, ??? ?????? ?? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????? ?????????? ???, ?? ?????????? ???' ???????
??? ?????? ?????????? ?????? ?????? ?????? ?????????? ?????? ?? ?????? ???
???? ?????? ??? ?????? ?????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??????????
???? ??? ?????? ???????, ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??????????.
??????, ? ?????? ?????? ?????? ??? ?? ?????? ??? ?????? ?????????? ?????? ??? ??????
????????? ??? ?????? Olimpiclub ?????????? ??? ??? ?????? ???????, ??????
????????? ??? ??? ?????????? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ??????????
????? ??? ?????? ?????? ???????????. ?? ??? ?? ?????? ???, ? ??? ?????? ??????
????????? ???, ??? ?????? ??? ?????? ??? ?? Eco Swiss (9) ??? Kapferer (10).

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

30. ???????, ? ??????? ?????? ??? ?? ?????????? ??? ?? ?????????? - ??? ? ?? ?? ?????? ???
????????? ??? ?????????? ?????? ??? ?? ?????? ??? ?????? ?????????? ??????????????????
??? ?????????? ??????, ??? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????, ??? ??? ?? ?????????? - ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
??? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ???
????? ??? ?????? ??? ?????? ?????? ?????? «?????????» ?????????? ???
????????? ?? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ???.

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

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

?????? ? ?? ?????????? ?????????? ?????????? -????? ?? ?????? ?? ?? ?????????? ??? 1988
??? 1991-, ??? ?????????? ?????? ?? ????? ?????????? ?????? ?????? ?????? ??????. ??? ??
????????????? ????, ?? ?????? ?????????? ?????? ?? ?????? ?? ?????? ?????? ?? ?????? ??
????? ?? ?????? ?????????? ??????????.

33. ????????, ? Olimpicclub ?????????? ??? ?? ?????? 2909 ??? ??????? ???????
??????, ??? ????? ?????????? ??? ?? ?????? ??????????, ??? ????? ??????? ?????? ??
????????? ??????. ?????????????? ??? ?????? ?????? ??? ?? ?????? ?????????? ??? ??
????????? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ??
??????????, ? Olimpicclub ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??
????????? ??????. ????????????, ?????????? ?? ?????????? ?????? ?????? ??? ?????? ??
????????? ?????? -????? ?? ?????? ??? ?????? ?????????? - ??? ?? ?????? ?????? ??????
????? ?? ??? ?????? ????????.

34. ? ?????????? ?????????? ??????????, ??????????, ?? ??? ?????? ?? ?????????? ?
Olimpicclub, ?????????????? ?? ?????????? ??????? ?? ?????? ??? ?????? ??? ?????????? ???
????? ? ?????? ?????? ?? ?????? ??????. ?????????? ???, ?? ?????????? ?, ?????? ??
????? ?????? ?????? ?????? ??? ?????????? Kühne & Heitz (11) ?? Eco Swiss (12).
????????? ? ??? ?? ?????????? ??? ?????? ?????????? ??, ?????????? ?? ??????????
????????????? ??? ?? ?????? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??, ??? ??????
????????? ??? ?????? Lucchini (13), ??? ?????????? ?? ?????????? ?? ?????????? ??
????????? ?????????? ?????? ?? ?????????? ?? ?? ??? ?????? ?????????? ?????????? ?? ??.

? – ????????

35. ?????????? ?? ?????????? ??? ?????????? ?????? ?? ?????? ?????? ?????????? ?? ?????????? ???
????????? ??? ?????? ?????? ??????, ?????? ?? ??????????, ???????, ??? ??
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? -????????? ???????
????????????? ??? ?? ?????????? ?????? ?????? - ?? ??????????, ???' ?????????? ??
????? 10 ??, ??? ?????? ?? ?????? ?????? ?????? ?????????? ?? ?????????? ?? ?????????? ??
????????? ??? ?????????? ?? ?????? ?????????? ?????? (14).

36. ??????? ?????????? ?????? ??? ?????????? ?????? ??????????, ?? ?????? ??? ???????, ???
??? ??????? ??? ?????????? ??????, ?????? ?? ?????? ?????????? ?? ?????????? ???
????? ??? ?????? ??? ??????. ???, ?? ?????????? ??? ?????????? ?????? ?????? ??? ??????
??, ??????? ?????? ?????? ?????????? ???????, ??? ?????????? ?????? ?????? ??? ??????
????? ?????????? ?? ?????? ?? ?????? ?????????? ??? ?? ?????????? ??? ?????????? ???
????????????? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
????????????? ??? ?? ?????? ?????? ?????? ??? ?? ?????? ?????????? ??? ?????????? ???
(15).

37. ??????, ??????, ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???
????? ??? ?????? ??? ?? ?????? ??? ?? ?????? ??? ?????????? ?????? ?????? ??????????,
?? ??????, ??? ?? ?????? ??? ?????? ??? ?????????? «?????» ??? ?????????? ?? ??????
????? ?????? ?????? ???.

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

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

????? ??????????? ??? ??????????? ??? ?? ??????? ?????? ??? ?? ?????? ??????????? ???
?????????? ???????, ?????? ?? ??????? ??? ?? ??????????? ??? ?? ??????????? ????? ?? ??? ?????
?????????? ??????? ??? ?? ??????????? ??? ?? ??????????? ??? ?? ??????? ??????? ??????????? ???
?????????? ??? ??????? (????? ?? ???????????) ??? ?? ??? ??????? ??????????? ???
????? ??? ?? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ??????????? ???
?????????? ??? ??????? ??? (????? ?? ???????????) (16).

40. ??? ???? ??????????? ??? ?????? ??? ??????? ?? ??????????? ??? ?????? –???, ??? ??????? ??
?????????? ??????? ??? ?? ??????? ??? ?????? ??? ??????????? ??? ??????????? –, ???
?????????? ??????? ??? ??????????? ??? ?? ??????? ??? ??????????? ??? ??????????? ??? ??
????? ??? ??????? ??? ?????? –?? «??????????????», ??? ??????????? ??? ?? ??????????? ???
??? ??????? ??? ??????????? ??? ?? «?????????? ??? ??????? ??? ??????????? ??? ??????????? ???
?????????? ??????????? ??? ??????? ??? ??????????? ??? »–???, ??? ??????? ??? ??????????? ???
?????????? ??????? ??? ?? ??? ??????????? ??? ??????????? ??? ??????????? ??? ??????????? ???.

41. ??? ?????? ???????, ??????? ??? ??????? ??? ?????? ??? ?????? ?????? ??????? ?? ??? ???
?????? ??? ??????? ???????, ??? ??????????? ??? ?????? ??????????? ??? ?????, ? ??? ?????? ???
????????? ??? ?? ??????????? ??? ??????????? ??? ??????? ??? ?????, ???' ?????, ?? ???????
????? ??? ??????????? ??? ??????????? ??? ??????? ?? ??? ?????? ??????? ?? ??????????? (17).

42. ?? ??????????? ??? ???????????, ??? ?????? ??? ??????????? ??? ?????? ??????? ??
?? ?????? ??? ??????? ??? ??????????? ??? ???????, ??? ?????? ??????????? ??? ??????????? ???
?? ??????????? ??? ??????????? ?? ???????????, ??? ?????? ??? ??????????? ??? ?????? ???????????
????, ??? ?????? ??? ??????????? ??? ???????, ??? ???????, ?? ???????, ??? ??????????? ??? ???????????
????? ??????? ??? ??????? ??? ??????????? ??? ??????? ??? ?????? ??????????? ??? ??????????? ???
?????????? ??? ?????? (18).

43. ??? ??????? ? ???????, ??? ??????????? ??? ?????? ??????? ??? ???????, ?? ???????????
?? ??????? ??? ?? ??? ??????????? ??? ??????? ??? ??????????? ??? ?????? –?, ???????????,
?? ??????? ??? ??????? ??? ??????? ?? ??????????? ??? ??????? ??? ?????? ??????? ???
?????????? – ??????? ?? ??? ?????? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ???
??????????, ??? ?? ??????????? ??? ???????, ??? ?????? ??? ?? ??????? ??? ??????? ???
?????? ??? ?? ??? ?????? ??? ??????? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ???
??????????, ? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ???
?????????? (19).

44. ???????, ???????????????, ???????, ??? ?? ??????????? ??? ?????? ???????????????
?????????????? ??? ?? ??????? ??? ??????????? ??? ?? ??????????? ??? ??????????? ???
?????????????? ??????????? ??? ???????, ??? ??????????? ??? Eco Swiss, ?? ?? ??????????? ???
?????????????? ??? ??????? – ?? ??????? ??? ??????? ??? ??????????? ??? ??????? ???
?????????????? ??? ??????? ??? ?? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ???
??????, ??????????? ??? ?? ??? ??????????? ??? ??????? ??? ??????????? ??? ??????? ???
?????? ??? ??????? ??? ?? ??? ??????? ??? ??????????? ??? ??????? ??? ??????????? ???
?????? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? ???
??????????, ??? ?? ??? ??????????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? ???
?????????? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ??? ??????? (20).

45. ??? ?? ?????? ??? ?????? ??? ?????, ?? ??????????? ??? ?????? ??????????? –??????????, ??
?? ?????????? Eco Swiss, Köbler ??? Kapferer ??? ?????????? ?? ?? ??????????? ??? ??????????
?????????? ??????? ???, ??? ??????????? ??? Eco Swiss, ?? ?? ??????????? ??? ??????????
?????????? ??????? – ?? ??????? ??? ??????? ??? ??????????? ??? ??????? ???
?????????? ??? ??????? ??? ?? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ???
??????, ??????????? ??? ?? ??? ??????????? ??? ??????? ??? ??????????? ??? ??????? ???
?????? ??? ??????? ??? ?? ??? ??????? ??? ??????????? ??? ??????? ??? ??????????? ???
?????? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? ???
??????????, ??? ?? ??? ??????????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? ???
?????????? ??? ??????? ??? ??????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? (21).

46. ??? ??????????? ? Olimpiclub ??? ? ??????????? ??? ???????, ??? ?? ??????????? Eco

47. ????? ???? ?????????? ????? ???? ?????????? ??????????, ??????, ????? ???? ? ??? ????
????????? ?????? - ??? ? ?????????? ??? ???? ? ???? ?????? ?? ?????????? ?????????? ???
????????? - ??? ???? ??????, ??? ??? ?????? ??? ?????????? ?? ?????? ?????? ?????? - ????,
??????, ?? ?????????? ??? ???? ?????? ?????? ?????????? ??????, ??? ? ???? ???? ???
????????? ??? ???? ?????? ??? ?????????? ?????? ?????????? ?????? ??? ? ???? ???? ??????
????????????? (23).

48. ????? ????????, ??? ?????? ??? ??????? ??????? ?? ?????? ??????????? ?? ??
?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ?? ?????? ??
????? ????, ?? ?????? ?????????? –???, ??????????, ?? ?????????? ?????–
???????????, ??? ?????????????? ???????????, ??? ?????????? ??? ?? ?????????? ??
???????????, ?? ??? ?????????? ??? ?????? ?????? (24).

50. ??? ?? ??????? ?? ??????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????????
Kühne & Heitz (26) ???, ?? ????????, ?? ?? ?????? i-21 Germany ??? Arcor –??? ?? ?? ??
????????????? ?????????? ?? ?? ?????? Kühne & Heitz ?????????????? ?? ?? ??????????
????????????? ?? ?? (27)– ?????????? ?? ?? ?????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ??????,
????? ?? ?? ?????????? ?? ??, ?????????? ?? ?? ?? ?????????? ?????????? ??????????
????????? ?? ?? ?????? ?? ??' ?????????? ?? ?? ?????? ?????????? ?????????? ??????????
????????????? ?? ?? ?????? ?? ?? ???????????, ??' ?????????? ?? ?? ?????? ?? ??
????????????? ?? ?? ??????????.

51. ?? ????????, ??????????? ??? ?? ????????, ?? ??? ?????? Kapferer, ???
?????????? ??? ?? ??????? ??????? ?? ??????? ?? ??? ?? ??????? ??? ??
?????? Kühne & Heitz –?? ? ? ?????? ??????? ?? ??????? ?? ??????? ?? ???????
???? ? ? ?????????? ??????? ??????? ?? ??????? ?? ??????? ?????????? ??
?????? ?? ??????? ?? ??????? ?? ??????? ?? ???????– ?? ??????? ?? ??????? ??
?????? ?? ??????? ?? ??????? ?? ??????? Kapferer ?? ??????? ?? ??????? ??
????????? ?? ??????? ?? ??????? ?? ??????? ??, ?? ??? ???????, ?? ???????
?? ??? ??????? ?? ??????? ?? ??????? ?? ??? ??????? Kühne & Heitz (28).

52. ??????, ??????????????? ???, ?? ??? ?????? Lucchini, ??????????, ?? ??????????,
?????????? ??? ?????????? ??? ??????? ?????????? ?? ?????????? ?? ?????????? ??? ????
????????? ??? ?????????? ??? ?????????? ?????? ??? ??? ?????? ???, ?????? ??? ??
????????? ??? ?????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??????????
??? ?????? ??? ?????? ??? ?????????? –????????? ??? ??? ?????? ?????? ??? ??????????
??? ??? ?????? ?????? – ??? ?? ?????? ??? ? ?????????? ??? ?????????? ??? ??????????
????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ??????
?? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ??? ?????????? ???
?????? ?????????? (29).

53. ? ?????????? ??? ?? ?????????? ???????, ???' ??????, ?? ?????? ?? ???????????
???? ?????? ??? ?????? ?? ?????? ???????????, ?????????? ??? ??????????????
????? ??? ?????? ?? ?????? Lucchini ??? ??????? ?? ?????? ???????????, ??? ?? ??????
??? ?? ??????????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ???????????????
????? ??? ???????????, ??????? ??? ??????????? ???, ??? ?? ?????? ??????????????? ???
????????? ???????, ??????? ??? ?????? ??? ??????????? ??? ??????????? ??????? ??
????? ??? ???????, ??????? ??? ?????? ?????? ??? ??????????? ??????????? ??????? ??
????????? ???????, ? ?????? ?????????? ??? ?? ?????? ?????? ??? ??????????? ???????
(30).

54. ? ?????????? ??? ?? ?????????? ??????????? ??? ?????? ??????????? ???, ??? ?? ???
????????? ??????????? ??? ??????????? ??? ??????????? ??? ?? ?????????? ?????? ??????????
??? ?? ??? ??????? ???????????, ???????????, ??? ?? ??????? ??? ?? ??????????? ??? ??
????????? ??????????? ??? ?????? ??????????? ??? ?????????? ???????????, ???????, ??? ?? ???
??? ?? ?????????? ??? ?????? ???????????, ???????????, ??? ?????????? ??? ?????????? ?? ???????????,
??? ?? ??????? ??? ??????????????? ??????????? ??????????? ??? ?????????? ??????????? ???
??????????, ??????? ??? ?????????? ??????? –?? ?????? ?????????? ? ?????????? ??? ??????????? ???
?????????? ?? ??????????? – ?? ??? ?? ?????????? ??? ?????????? ??????????? ??????????? (31).

55. ??? ???????, ??? ??????? ?? ??? ?? ?????? ??? ?????????? ??????????? ??? ??
?????????????? ??? ??????? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??????????? ???
?????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ???
??????????.

56. ?????????? ?? ???????????, ??? ?? ??????? ??? ?????? ??? ??????? ???????, ?? ?? ??????????
????? ?????????? ??? ??????? ?????????? ?? ?????????? ?? ?????????? ??? ??????? ???
??????????, ??? ?? ??????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??????? ???
??? ?????????? ?? ??????? ??? ?????? ??? ??????? ??? ??????? ??? ??????? ???.

57. ???????, ?????????? ??? ?? ??????? ?????????? ?????????? ?????????? ???????????
????? ?????? ?? ??????? ??? ??????? ??? ?????????? ?????????????? –?? ?????? ??????????????
?? ?????? ?????????? – ?????? ?? ?? ?????? ?????????? ??? ?????????? ??? ? Olimpiclub
??????, ??? ?? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ??????????
1985, ??? ?? ?????????? ?????????? ??? ??, ???????, ??? ?????????? ??????????
????????? ??? ?? ??????? ??? ?????????? ??? ???.

58. ???????, ??? ?????????? ? ???????, ?? ?????? ?????????? ??? ???????????
????????? ?? ??????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?? ?????? ???
????????? ???, ???????, ??? ?? ??????? ??? ?????????? ?????????? ??? ?????????? ??? ?? ???
????????? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?? ???
????????? ?????????? ??? ?? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?? ???
??? ?????????? . ???????, ?? ?????? ?????????? ?????????? ??? ?????? ??? Halifax ???.
(32), ??? ?? ??? ?????? Part Service (33), ? ?????, ??? ?? ?????? ?????????? ??? ??
????? ?????????? ???????, ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???.
????????? ???, ?? ?????????? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ??????????
????????? ??? ?? ??? ?????? ??? ?????? (34) ??? ?????? ?????????? ??? ?????? ??? ??
????????? ??? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ??????????
????????? ??? ?? ??? ?????? ??? ?????????? ??? ???.

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

????? ???? ??? ????? ?? ?????????????? ??? ?????????? ?? ??????? ??????. ?????????? ???
????? ????, ?? ?????? ?????????? ?????????? ?? ??????? ?? ?????????? ???
????????????? ?? ?????????? ?? ?????? ?????? ?????????? ??????????, ?????? ?????? ??? ??
????????? ?? ?????? ?????????? ?????????? ?????????? ?????? ?? ?????? ?? ?????? ?? ??????
????? ??? ?????? ?????????? ?????? –??? ?? ?????? ???, ??? ?? ??? ?????? ??
????????? ??????????, ?? ?????????? ??? ?????? ??? ?????.

60. ??????????, ??? ?????????? ?? ?????????? ??? ?????? ?????? ???, ??
????????? ??? ?? ?????? ?????????? ?????? ?????????? ?????????? ?? ?????? ???
????????? Lucchini (35). ??? ?????? ??????, ?? ?????? ?????????? ??????, ??????????,
??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??, ?? ??? ??????, ??
???? ?????? ??? ?????? ? ?????????? ?????? ??? ?????? ?????? ?????????? ?????? ??? ??
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ?????? ??? ??
????? ?????????? ??? ? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ?????? ??? ??
?????????????.

61. ??? ??? ?????? ???, ??????, ? «?????????????» ??? ?????? ?? ?????? ???
????????? ??? ?????? Lucchini, ??? ??? ?????? ??? ?? ?????????? ?????? ?????? ??
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ???
????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ???, ???
????????? ??? ?????? ??? ?????? ??????.

62. ??????, ??? ?????? ? ?????? ??? ?????????? ??? ???????????. ??????, ?????? ?????? ??
????? ??? ??? ?? ?????????? ??? ?????????? ??? ??? ?????????? ?????????? ??
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????, ?????????????? ??? ??
????????? ??? ?????? ??? ??????, ??? ??? ?????? ?????? ?????? ?? ?? ?????????? ??? ??
????????? ?????? (? ???) ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???,
???? ?????? ??? ?????? Lucchini (36), ??? ?????? ? ?????? ?????? ?????? ??? ??????
????????? ??? ??? ?????? ???.

63. ??????, ??? ?????? ?? ?????????? ???, ?????? ?????? ?????????? ?????????? ??
????????? ??? ??????????, ? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????????? ??
????? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???
????? ?????? ??? ?????? ???????. ?? ??? ?????? ???, ?? ?????????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??
????? ??? ?????? ?????? ???, ?????? ???, ?? ?? ??? ?????? ??? ?????? ??? ?????? ??? ??
?? ?????? ?????? ??? ?????? ??? ? ?????? ?????? ?????? ??? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ???, ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??
????????? ?? ??? ?????? ???, ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? –??? ?? ??? ??
?????????: ??? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?? ??? ??
????? ??? ?????? ??? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
?? ??? ??????.

64. ??? ??? ??? ????? ???????, ???????? ?????????? ??? ????, ??? ??? ????? ?????? Lucchini, ?
????????? ??? ???????? ?????????????? ?????? ??? ?????? ?????? ?????? ?????? ??????????????
????????????? ??? ?????????? ???, ????????, ?????? ?????????? ??? ?? ?????????? ???
????????? ?????????? ??? ?????? ???, ? ????????, ??? ?????????? ??? ?????? ?????????? ???
????? ?????? ?????? ??? ?????? ??? ? ????????, ??? ?????????? ??? ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ??????.

65. ????????, ?? ?????????? ??? ??????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ???
??, ??? ??? ????? ?????????? ?????? ?? ?????? (37), ? ????????, ?????? ??? ?????? ???
????????? ?????? ??? ??? ?????? ??? ?????? ?????? ?????? –???, ????????, ? ??????????
??? ?????????? ??? ?????? ?????? ?????? ?????? – ?????????? ?? ?????? ?????? ?????? ???

66. ??? ??????????, ???, ??? ?? ?????????? ??? ?????? ?????? ?????????? ?????????????? ???
????? ??? ???, ??? ?????? ?????? ?????? ?????????? ??? ?????? ?? ?????? ???
????????? ??????????: ??? ??????????, ?? ? ?????????? ??? ?????? ?????? ??? ??????????
????????? ??? ??????????, ??? ??? ??? ??? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???.

67. ??????, ? ?????????? ??? ??? ?????? ?????????? ?????? ?? ?????? ?????????? ???
????. ?? ?????? ?????? –?? ????, ??? ??? ?????? ???, ?????????? ??? ?????? ?? ??????
????????? ?????? ??? ?????? ?????? ?????? – ?????? ??? ?????? ???, ??? ?? ??????
??, ?????? ??????????, ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???, ??? ?? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????.

68. ??? ?? ?????? ??????????, ? ??? ??? ??????????, ??? ?????? ?????????? ???
??? ??????????, ?????????? ??? ?? ??? ?????? ?????? –????????????? ??
????????? ??? ??????????, ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? –
????????? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ???, ?????? ??? ?????? ??? ?????? ???
?????????.

69. ??????, ??? ??? ??? ?????? ??????, ?? ?????? ??? ?????????? ?????? ?????????? ???
????????? ??? ?????? ?????????? ?????? ?????? ??? ??? ?????? ???, ?????????? ???
?? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????????? ??? 1987 ??? 1992, ??? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??
?? 1988 ??? 1991. ??????????, ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 1987 ??? 1992, ? ??????????
????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???.

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

71. ???' ??????????, ??? ?????????? ??? ??? ?????? ??? ?????? ?????? ?????? ???, ?? ????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ???.

??????????, ?????? ???, ???' ?????????? ??? ?????? ??? ?????????????? (???? ????
?????????? ????, ?????? ???), ?????? ?????????? ??? ?????? ?????? ?????????? ?????? ???
????????? ?? ??? ?????? ??? ?????????????? ?????? ?????????? ?????????? ?????????? ???
????? ??? ?????????????? ??? ?????? 27? ?????????? 1985, ?? ????????, ???
?????? ??? ?????????? ??? ??????, ?? ?????????? ?? ?????????? ?? ? ?????? ???
?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????.

72. ?????? ??? ??????, ????????????, ??????, ???, ??? ??? ?????????? ????, ?
????????? ?????? ?? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????????????? ??? ??? ?? ?????? ???
??? ?????????? ??? ?????? ??? ?????? ???.

73. ???????, ?? ?????????? ??? ?????????? ?????? ?????? ??? ?????????? ??????????????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? Eco Swiss (38)
? Kapferer (39) –?? ?????????? ? Olimpiclub– ?? ??? ?????? ?? ?????????? ?????? ??
????????? ?? ??? ?? ?????? ?? ?????? ?? ?????? ?????? ??? ?????? ?????????? ??? ??????????????
????? ?? ?????????????? ?? ?? ?????????? ?????? ?????? ?????????? ??? ?? ??????????
?????. ???????, ??? ??? ?????? ??????, ?? ?????? ?????? ??? ?????????????? ???, ??? ??????????
????????? ?? ??? ?????? ?????? ?? ?????? ?? ?????? ?????????? ??? ?????????????? ?? ??????
???? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??? ?? ??????
????????? ???.

74. ?????????? ???' ?????? ??? ?????, ? ??? ?????? ?????????? ?????????????? ??????????????
????? ??? ?????? Köbler, ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ???
????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ???, ?? ??? ?????????? ??? ? ?????????? ??? ?????????? ??? ?????????? ???, ???
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? (40).

75. ??? ??? ?????????? ??? ??? ?????? ??????????, ??? ??????????, ????????, ??????????
????? ?????????? ??? ?????? ?????? ?? ?????? ?? ?????????? ??? ?????????? ???
????????? ?????????? ?? ?????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???
??? ?????????? ??? ??????, ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? . ??? ???????, ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

76. ?????? ??? ?????? ?????????? ????????????, ??? ?????????? ?????? ??? ??????
????????? ??? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ???
??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ? ??????
??? ?????? 2909 ??? ?????? ?????? ??????, ??? ?????? ??? ? ?????? ??? ? ?????? ??? ?
?????????, ??? ??? ?????? ?????????? ??? ? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ???????, ??? ?????? ?????? ?????? ??? ?????? ??? ? ?????? ?????? ??? ??????
????????? ?????????? ??? ?????? ??? ?????? ?????? ???, ?? ?????? ?????? ?????????? ???
????????? ???????, ?????? ?????? ?????? ??? ?????? ?????? ??? ?????????? ???, ??? ?????? ???
????????? ??? ?????? ???????, ?????? ?????? ?????? ??? ?????? ??? ?????????? ???, ??? ?????? ???
????????? ??? ?????? ???????, ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???.

V – ???????

77. ????????????, ??????? ?? ??????????? ?? ?????????? ??? ?????????? ??????? ??
????:

«?? ?????????? ?????? ??????????? ?? ?????????? ?????????? ?? ?????????? ?????????? ?????????? ??
?? ??????? ?? ?????? ?? ????????????, ??? ? ?????? ?? ??????? 2909 ??? ???????
????????? ???????, ??? ?????? ?? ?????????? ?? ?? ?????? ???????????, ??? ?????? ????????????
??? ?? ?????? ???????????, ?????????? ?????? ?????????? ?? ???????, ??? ??????
????????? ??? ?? ?????? ?????? ?????????? ?????? ?????????? ?????????? ?????????? ?? ??
????????? ???, ?? ?????????? ?????????? ?????????? ?????????? ???????????, ?????? ??????
????????? ??? ????????????, ??? ?????? ??? ?????????? ??? ?????????? ???????????, ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? »

1 – ?????? ??? ??????????: ? ??????.

2 – ?????? ??? 18?? ?????? 2007, C?119/05 (?????? 2007, ?. I?6199).

3 – ?? Corte di cassazione ?????????? ??? ?????????? 13919/06, 16258/07 ??? 25681/06.

4 – ???????, ?? ?????? ??????????? ???????????, ?????? ????, ??? ??????????? ?? 21??
?????????? 2006, C?255/02, Halifax ??. (?????? 2006, ?. I?1609), ??? ??? 21??
?????????? 2008, C?425/06, Part Service (?????? 2008, ?. I?897).

5 – ???????, ?? ?????? ??????????? ???????????, ?????? ??? ?????????? ?? 14??
?????????? 1995, C?312/93, Peterbroeck (?????? 1995, ?. I?4599), ??? C?430/93 ???
C?431/93, Van Schijndel ??? Van Veen (?????? 1995, ?. I?4705), ????? ??? ??? 27??
?????????? 2003, C?327/00, Santex (?????? 2003, ?. I?1877).

6 – ?????????????? ??? ??????????? 2.

7 – ???????, ?? ?????? ??????????? ???????????, ?????? ????, ??? ?????????? ?? 1??
?????? 1989, C?126/97, Eco Swiss (?????? 1989, ?. I?3055)- ??? 28?? ??????? 2001,
C?118/00, Larsy (?????? 2001, ?. I?5063)- ??? 7?? ??????????? 2004, C?201/02, Wells
(?????? 2004, ?. I?723), ??? ??? 13?? ??????????? 2004, C?453/00, Kühne & Heitz (??????
2004, ?. I?837).

8 – ?????????????? ??? ??????????? 2.

9 – ?????????????? ??? ??????????? 7.

10 – ?????? ??? 16?? ?????? 2006, C?234/04 (?????? 2006, ?. I?2585).

11 – ?????????????? ??? ??????????? 7.

12 – ?????????????? ??? ??????????? 7.

13 – ?????????????? ??? ??????????? 2.

14 – ?. ??? ?? ?????? ???, ?. , ?????? ??? 23?? ??????? 1995, C?476/93 P, Nutral
???? ??????? (?????? 1995, ?. I?4125, ??? 14).

15 – ??, ??' ????, ???, ???????, ?????, ?????????? ?? 16?? ?????????? 1976, 33/76 Rewe
(?????? ?? 1976, ?, 747, ???? 5). ?? 21?? ?????????? 1983, 205/82 ?? 215/82,
Deutsche Milchkontor ???. (?????? 1983, ?, 2633, ???? 17), ?? Peterbroeck
(????????????? ?? 5, ???? 12).

16 – ???. ??? ??? ?????? ????, ?????? ????, ?????????? Kapferer (????????????????? ???
 ?????????? 10, ??? 22), Wells (????????????? ??? ?????????? 7, ??? 67), ??? ??
 16?? ??? 2000, C?78/98, Preston ???. (??????? 2000, ?. I?3201, ??? 31).

18 – ???. ??? ??? ?????? ????, ?????? ????, ?????????? ??? 9?? ??????? 1978, 106/77, Simmenthal (?????? ???. 1978, ?. 239, ?????? 21 ???. 24). ??? 19?? ?????? 1990, C?213/89, Factortame ?.. (?????? 1990, ?. I?2433, ?????? 19 ???. 21), ????? ???. Larsy (????????????? ????. ?????????? 7, ?????? 51 ???. 52), Kühne & Heitz (????????????? ????. ?????????? 7, ?????? 20), ??? Lucchini (????????????? ????. ?????????? 2, ????? 61).

19 – ??? ???. ??????? ???????????, ???. ?????????? ???. ??????? ?????????? ?????????? ?. Léger ????.
?????? Kühne & Heitz (????????????????? ????. ??????????? 7, ????. ?????? 45, 58 ??? 75),
??? ??????? ????. ??????? ?????????? Ruiz-Jarabo Colomer ????. ??????????????????
????????? C-392/04 ??? C-422/04, i-21 Germany ??? Arcor (???????) ??? 19?? ??????????
2006, ??????? 2006, ?. I?8559, ?????? 69).

20 – ??., ??? ??? ?????? ?????, ?????? ?????, ?????????? Kühne & Heitz (???????????????????,
 ????? ??????????? 7, ????? 24), Eco Swiss (????????????????? ????? ??????????? 7, ????? 46),
 ??? ??? 12?? ??????????? 2008, C?2/06, Kempter (????????? 2008, ?. I?411, ????? 17).

21 – ??., ??? ???. ?????? ??????? ??., ?????????? Eco Swiss (????????????????? ???. ?????????? 7, ??????? 46 ???. 47)- ???. 30?? ?????????? 2003, C?224/01, Köbler (????????? 2003, ?. I?10239, ????? 38), ??? Kapferer (????????????? ???. ?????????? 10, ?????? 20)- ?. ??????, ??? ?????????? ???. ???????, ?????????? i-21 Germany ??? Arcor (????????????? ???. ?????????? 19, ?????? 51), ??? Kühne & Heitz (????????????? ???. ?????????? 7, ?????? 24).

22 – ??., ??? ??? ?????? ?????, ?????????? Kapferer (????????????????? ????, ?????????? 10, ????? 21), ??? Eco Swiss (????????????????? ????, ?????????? 7, ??????? 46 ??? 47).

23 – ??., ??? ??? ?????? ????, ?????????? ??? 22?? ?????? 1961, 42/59 ??? 49/59, SNUPAT
???? ???????? ????, (?????? 1954-1964, ?. 599). i-21 Germany ??? Arcor

(????????????????? ??? ?????????????? 19, ???? 52), ??? ??? ?????????? ??? ??????
????????? Ruiz-Jarabo Colomer ??? ??? ?????? (????? 76).

24 – ??., ??? ??? ?????? ????, ?????????? Kühne & Heitz (????????????????? ??? ??????????????
7, ???? 27)- i-21 Germany ??? Arcor (????????????????? ??? ?????????????? 19, ???? 52).
Kempter (????????????????? ??? ?????????????? 20, ???? 38), ??? Lucchini (?????????????????
???? ?????????? 2, ???? 63).

25 – ?. ?????? 26 ??? 27 ??? ?????????? Kühne & Heitz: ??????, ?? ?????? ?????? ??????
?? ?????? ??? ?????????? ?????? ?? ?????????? ?? ?????? ?????????? ??? ?????? ?? ??????
????????? ??? ?????? ?????????? ?????????, ? ?????????? ?????? ?????? ?? ?????? ?? ??????
????????? ??? ?????? ?????????? ?????????? ?????? ?????????? ??? ?????? ?? ?????????? ??
????????? ?? ?????? ????. ??????, ? ?????? ??? ?????? ?????? ?????????? ?????? ??
????????? ?? ?????????? ??? ?????????? ?????? ?????, ?????? ?????????????? ??
????????? ??? ?????????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??????
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ?????, ??? ??
????? ??? ?????? 234, ?????????? 3, ??, ??????, ? ?????????????? ?????? ????? ??
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ???
?????????.

26 – ?. ?????? 26 ??? 28 ??? ???????.

27 – ?. ?????? 52 ??? 54 ??? ??????? i-21 Germany ??? Arcor.

28 – ???, ??? ?????????? ??? ?? ?????? ?????? ???????, ??? ?? ?????? ??????, ???
?????? ?? ?????????? ??? ??????: ?. ?????? Kapferer (????????????????? ???
????????? 10, ??? 23).

29 – ?. ?????? Lucchini (????????????? ??? ?????????? 2, ?????? 60 ??? 63).

30 – ?. ??? ??? ?????? ????, ????, ?????? 52, 59 ??? 62 ??? ???????.

31 – ?????????? ??? ?????? ?????????? ??? ? ?????????? ??? ?????????? ?????????? ???
????? ?????????? ?? ?????????? ?? ?????? ?????? ??????, ?? ??? ?? ?????? ?????? ??
????????? ?? ?????? ?????? ?????? ?????????? ?? ?????? ?????? ?????? ?? ?????? ??
????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ??
????????? ?????? ??? ?????????? ?????? ?????????? ??? ?????? ???.

32 – ?????????????? ??? ?????????????? 4.

33 – ?????????????? ??? ?????????????? 4.

34 – ??? ?????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ??? ?????????????? ???
????????? ??? ?????? ????, ??? ?????? ?? ?????? ?????? ?????? ?????? ??????: ???
????? ??? ?????? ?????????? ????: ?????? ?????? ?????? ??? (?? ???, ???, 09/001, ?. 49)
(?? ???: ??? ?????).

35 – ?????????????? ??? ?????????? 2.

36 – ?????????????? ??? ?????????? 2.

37 – ?. ?????? ??? 12?? ?????? 2008, C?462/05, ?????? ??? ?????????? (??????
2008, ?, I?4183, ??? 51).

38 – ??????????????? ???? ??????????? 7.

39 – ??????????????? ???? ??????????? 10.

40 – ??????? ??????????????? ???? ??????????? 21 (????? 39). ?? ??????????? ???????????,
??? ??????? ????, ??? ? ??? ???? ?????? ??? ??????????? ??? ??????? ??? ??????? ??? ??????? ???
???? ? ? ??? ???????????, ??? ??????????? ??? ?????? ?????? ?????????? ?? ?? ??? ??? ??? ???
????? ??????? ? ??????? ??? ??? ??????????? ??? ?????? ??? ?????????? ??????????? ???????????.