

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

DÁMASO RUIZ-JARABO COLOMER

?? 7?? ?????? 2009 (1)

?????? C?246/08

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«????????? ??? ?????????? – ??? – ?????? ??? ??? “????????? ??????????????” – ??????
????????? ?????? ??? ?? ?????? ??? ??? ?????? ??? ??? ?????????? ?????????????? – ??????
????????? ??? ?????????? – ?????? ??? – ?????????? ??? ?????????? ??? ??????????»

I – ????????

1. ?? 2002 ? ?????????? ??? ?????????? ?????????????? ?? ?????????? ?? ?????????? ?? ??????
????????? ?????? ???, ?????????? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????????
?? ?????? ??? ?????????? ?? ?????? ?????????? ?????????? ?????????? ?? ?????????? ?? ?????? ?? ?????????? ?? ??????????
?? ?????????? ?????? ??? ?????? ?????????? ??????????. ??????????, ??? ?????????????? ??????
????????????? ?????????? ??? ? ?????????? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ???
????????? ??????????, ? ?????? ?????? ?? ?????? ?????????? ?????????? ?????????? ? ??????????
?????????????, ?????????????? ??? ?????????? ?????? ??? ?????????? ?????????? ??? ??????????.

2. ? ?????????? ?????????? ?????????? ??? ??? ??? ?? ??? ?????? ?????????? ??????
????? ??? ?????? ??? ? ?????? ?????????? ??? ??? ?? ?????? ?????????? ??? ?????? ?????????? ??? ???
????? ??? ?????? ??? ? ?????? ?????????? ??? ??? ??????. ?? ??? ??? ?????? ?????????? ?
????????? ?????????? ??? ? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?
????????? ?????????? ??? ?????? ?????? ?????????? ??? ?????? 77/388/?? (2).

3. ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ??? ?????????? ?? ??? ?????????????? ????
?? ?????? ?????? ?? ?????????? ??? ?? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ???
????? ?????? ?????? ?? ?????????? ??? ?????? ??????????, ?????? ?????? ?????? ??? ??? ??????????
????? ?????? ?????? ?? ?????????? ??? ?????? ??????????, ??? ? ?????? ??? ?????? ??? ??? ?????? ???
?????????.

II – ?????? ???????

? – ?? ?????????? ??????

4. ? ?????????? ??? ?????????? ?????????? ??? ????? ??????, ?????????? ??? ??? 1?
?????????? 2007 ??? ?????? ?? ??? ? ?????? 2006/112/?? (3).

5. ?? ?????? 2, ?????????? 1, ??? ?????? ??????? ?????????? ??? ?? «??? ??????????
?????? ??? ??? ?????? ?????????? ??? ?????????????????? ?? ?????????? ?????? ??
????????? ??? ?????? ??? ?????????? ???, ??? ?????? ??? ??? ?????????? ??? ???».

6. ??? ???? 4, ?????????? 1, «[?]????????? ?? “????????????? ????”
????????????? ????, ??? ?????? ?????????? ??? ?? ?????????????? ???, ??? ??? ???
????????????? ?????????? ??? ?????????? ??? ?????????? 2, ?????????? ???
????????????? ??? ?????? ??? ?????????? ??? ?????????? ???». ???
????????????? ??? ?????? ?????????????? ???, ??? ??? ?????????? ?????????? 2, «??? ??
????????????? ??? ?????? ???, ??? ?????? ? ??? ?????????? ?????????? ??????????
????????????? ??? ??? ?????????? ??? ?????????? ???, ??? ?????? ??? ?????????? ??????
????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ???
????», ???, ???, «? ?????????? ??? ?????????? ? ???, ??? ?????? ???, ??? ??? ???
????? ??? ?????? ??? ??????».

7. ?? ???? 4, ?????????? 5, ?????????? ?? ?????????? ??? ??????????
??????????, ?? ?????? «??? ?????????? ?? ?????????? ??? ?????? ??? ??? ??????????????
? ?????? ??? ?????? ?????????? ?? ?????? ???, ??? ??? ??, ??' ??????
????? ??? ?????????? ???, ?????????? ?????????? ???, ???, ?????? ? ???
?????????». ???????, ? ?????? ?????????? ?????????? ??? «????? ?? ??????????
?? ?????????? ?? ??? ??? ??? ?????????? ?? ?????? ??? ?????? ??? ?? ?????? ??? ? ??
????? ??? ??? ??? ??? ?? ?????????? ?? ?????????? ??? ?????? ??? ?? ?????? ???
?????????».

? – ?? ?????? ??????

8. ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????????????? ???
2002: ??? ??? 5?? ?????? ??? ?????? (4), ??? ??? ??? ??? 23??
????? ?????? (5), ??? ?????? ??? ?????? ??? ?????? ??? 23??
????? 2002 (6) ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? 23??
????? ??? ?????? ??? 23?? 2002 (7).

9. ??? ???? ?????????? ?????? ??????, ?? ?????????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????, ??? ?????? ?????? ??????????
????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??
????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???.

10. ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ?????? ?, ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ? ???
????? ?????? ?????? ??? ?????? (8). ??? ? «? ?????? ??????» ?????? ??????
????? ?????? ?? 2002, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ? ???
????? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?. ?? ?????? ??? ??????
??? ?????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ???, ??? ?????? ???, ??? ?
????? ??? «????? ??? ?????? ??????» ??? ? «????? ??? ?????? ??? ?????? ???».

11. ? «????? ??? ??????» (perusomavastuu) ??????????, ?????? ??? ??????????
?? ??????????, ?????? 0 ??? 75 % ??? ?????? ? ??? ?????? ?????? ??? ?????? ???
?? ?????? ??? (9). ?? ??? ?????? ??????, ??? ?????? ?????? ?????? ??? ?????? ??

????????? ??????????? ??? ?? 1 400 ??? ?? ???? ?? ??????? ?? ?????????? (? ??? ???????
?????????) 1 200 ??? (10).

12. «????????? ??? ??????????» (lisäomavastuu) ?????????? ?????????????? ? ??????????
??? ??? ??? ?????? ??? ?????? ? ?????? ?????????????? ?????????? ?????? ???
??? ??? ??? ??? 5 000 ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ??
??? ??? ??? 5 000 ??? (11).

13. ?????????? ??????? ?????? ?????????? ?????????? ?????????? ??????????, ?????????????? ??
??? ??? ??? 65 ??????? ??????? ??????? ?????? ??? ?????????? ??? ??????????. ???
?????, ?????? ?????????? ??????? ?????????? ??????????, ??? ?????? ??? ?????? ?? ?????????? ??????????, ?
?????? ??????? ?? ??????? ?????? ???- ???, ?? ? ?????? ? ?????????? ?????????? ??? ???
?????????? ??? ??????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??? ??
? ?? ??? ???????????, ??? ?? ?????????? ?????????? ?????? ??? ?????? ??? ??
????????? (12).

14. ?? ?????? ??????? ??????? ??????? ??????? ?????????????? ?????? ??? ??????????
??????.. ?? ??? ?????? ?????????????? ??? ??? ?????? ?? «?????? ??? ??????????» ??? ??
«?????? ??? ??????????», ??? ???????, ?????????????? ?? ?????? ??? ??????????????
??? ?? ??? ?????? ??? ??????? ?? ?????????? ??? ?????????? ?? ?????????? ??? ?????? ???
????????? ?????????? ?????????? ??? ?? ?????? (13).

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

16. ? ?????? ??? ??????? ??? ?? ??????? ?????? ??????? ?????? ?????? ??????????????
????? ??? ?????? ?????????? (14). ??? ???????, ?? ?????????? ??? ?? ?????? ??? ??????
????, ?????????? ??? ?????? ??? ?????? ??? ??????.

17. ? ?????????? ??????? ??????? ??? ?????????? ?????? ?????????? ???, ?????? ?? ??????????
????????? ?????????? ???, ?????? ??? ?????? ?????? ?????? ??????, ?? ???, ??
????????? ?? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
??? ???????????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? (15).

III – ? ??? ??? ??????? ??? ?????????? ???????????

18. ??? 13 ?????????? 2004 ? ??????? ?????? ?????????? ??? ?????????????? ??? ?????? ??? ??
??????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ???
????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????, ??????????
??? ?? ?????????? ??? ?????????? ? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??????. ?
????????? ?????????? ???, ?????? ??? ?????????? ??? ?????? ??? ??????, ? ?? ??? ?????? ??????????
????????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????????
?????????.

19. ?? ?????? ??? 17? ?????????? 2004 ?? ?????????? ?????? ?????????? ??
?????? ??????? ???, ?????????? ???, ?????? ?????? ??? ?????? ?????????? ??? ?????????? ???, ?? ???
?? ??????? ???, ?????? ??? ?????? ??? ? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ?
????????? ?? ?????????? ?????? ??? ?????? ???, ??? ?????? ??? ??????.

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

20. ??? 19 ?????????? 2005, ? ????????, ?????????? ?? ?????????? ???
????????????? ?????? ??????????, ?????????? ??? ?????????? ?????????????? ??????????
????????? ??? ? ?????????? ??? ??? ?????????? ?????????? ??? ?????????? ?????????? ??????????
????????? ?????? ?????? ??? ?????? ?????????? ?????????? ?????? ?????????? (??? ??????
????????? ?????? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ??????????
??? ?????? ??? ??????. ? ?????? ?????? ??? ??? ?????????? ?????? ??? ?????? ??????????
????????? ??? ?????????? ?? ?????????? ?????, ?????? ??? ?? ?????????? ?????? ??? ??????????
????? ??? ??? ??? ?????? ??? ?????? 4, ?????????? 5, ?????? ??????, ??? ?????? ??????,
??? ??? ? ?? ??? ?????? ?????????? ?????????? ?????? ?????? ?????? ??? ?????? ??????????
????? ??? ?????? ??? ?????? 4, ?????????? 5, ?????? ??????.

21. ??? ?????? ???, ??? 16?? ?????????? 2006, ? ?????????? ??? ??????????
????????? ?? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????? ??? 2004,
????????????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ??????
????????? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ?????? ???
????????? ?????????? ???????????, ??? ??? ??? ??? ?????????? ??? ?? ?????? ?????? ?????? ???
????????? ? ??? ?????? ?????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????? ??????????.

22. ? ?????????????? ??? ?????? ??? ?????????? ??? ??????????, ? ?????? ??????
????????????? ??? ?????? ??? ?????????????? ?????????? ??? 15 ?????????? 2006. ??? 15
????????? 2007 ?? ?????????? ??? ?????? ?????????? ?? ??? ?????????????? ???, ??? ??
?? ?????? ? ?????? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ?????? ???
?????????.

IV – ? ?????????? ?????? ??? ?????????? ??? ? ?????????? ??? ??????????

23. ? ?????????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? 3
????????? 2008 ??? ?? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? 17
????????? ??? ?????? ???.

24. ?? ?????????? ?????? ??? ?????????? ??? 3 ?????????? 2008 ??? ?? ??????????
????????????? ??? 13 ?????????? 2008.

25. ?????????? ??? ?????? ??? ?? ??? ?????? ??? ?????? ?? ?????????? ??' ??????????
????????? , ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? 28
????????? 2009.

26. ? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????????? ??? ? ?????????? ???
????????? , ?????????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????? 2, ?????????? 1, ??? 4, ?????????? 1, 2 ??? 5, ???
????? ??????. ?????? ?????? ?? ?????????? ? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????? ???.

27. ?? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???
????????? ??? ?????????? ??? ?????????? ???.

V – ?????? ??? ??????????

28. ?????????? ??? ?????????? ?????????????? ?????????????? ??? ?????????? ??? ?????????? ?????????????? ??????????
?????? ?????? ??????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ?????????????? ??????????,
????? ??????????, ??? ?????????????? ??????????????. ??????, ? ?????????????? ?????? ?? ??????
????? ??? ?????? ?????? ?????? ? ?????? ? ?????? ??????????, ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ??????????, ?????????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ?????????? ???
????????? ?????????? ??? ?????? ?????????? ??? ?? ?????? ?????? ?????? ? ??????????. ? ??????????
????????? ??? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ??? ?????????? ??? ?????????? ??
????????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????????, ??? ??? ??? ??? ??? ??????????
??? ?????????? ?? ?????????? ?????????? ?????????? ???????, ?? ?????????? ??? ??????????????
????????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??
?????.

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

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

31. ??????, ? ??????? ?????????? ???, ???, ??? ? ? ?????? ?????? ?????? ?????? ?????? ???
?? ??? ?????? ?????? ?????? ??????, ?????? «????????? ??????????????» ??? ? ??
????? ??? ?????? 4, ?????????? 1 ??? 2, ??? ?????? ??????, ??? ?????????? ??? ??????????
??? «????? ?????????? ?? ?????? ??????» ??? ??? ?????? ?? ?????????? ??? ??? ??
????? 2, ?????????? 1, ??? ? ???? ??????.

32. ????????, ? ??????? ??????????? ???, ??? ?????????? ????????, ?? ??????
?????? ??????? ??? ??????? ?? ??????? ???, ??? ???????, ?? ??????
????????? ?? ?? ??????? ??? ??????? ?? ??????? ?? ?????? 4, ?????????? 5, ????? ???,
?? ????? ??????.

? - ? - ?????? ?????????????? ?????????????????? ??? ??? ??? ?????? ??? ??? (????? 2,
?????????? 1, ??? 4, ?????????? 1, ??? ??? ??????)

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

35. ????? ?? ?????? 2, ??????????? 1, ??? ?????? ???????, ??????????? ????? ?? «??
?????????? ?????? ?? ?????? ?? ??????? ???????, ??? ??????????????????? ?? ??????? ??????
??? ??????? ?? ??? ?????? ?? ?????????????? ????, ??? ??????? ?? ??? ??? ??????? ??

?????». ?? ?????? 4, ??????????? 1, ??? ?????? ?????????????? ??? ?????? ??????,
????????????? ??? ?????? ?????? ?? ?????????????? ??? ?????? ?????????????? ???,
????????????? ??? ?? ?????????????? ???, ??? ??? ??? «????????????? ??????????????» ???
????????????? ??? ?????????? 2 ??? ?????? ???, ?????? ??? ?????? ?????????????? ?
«????? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ???» ??? «? ?????????? [...]
????? ??????, ??? ??? ?????? ?????????? ??? ?????? ?????????? ??????????».

36. ?????? «????????? ??????????????», ??? ?????? ?????? ?????? (16). ??????
????????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ?????? ???
????????? ??? ?? ??? ?????? ???, ? ?????? ?????? ?????? ?????? ?????????? ?????? ???
????? ??????, ???, ?? ??? ?????? ???, ??? ?????? ?????? ?????? ?????????? ?????????? ???
????????? ?? ?????? ?????? ?????????? ??????????.

1. ? ??????????

37. ??????, ?? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ??????????????
????? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ???
????? ??? ??? ?????????? ??? (17). ??? ??????, ??? ?????? ?????? ?? ?????? ??? ?
????????? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ???' ?????? ???
????? ??? ?????? ?????? (????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??????) ??? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
?????????????????. ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????????.

38. ??? ?????? ??? ?????? ???, ? «????????? ??????????» ??? ??????
????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? -
???? ?????? ?????? ??? ?? ?????? ??? ???? ?????? ?????? ?????? ??? ?????? ??????
???? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??????
????????? ??? ?????? ??? ?????? ??? ?????? 13, ?, ?????????? 1. ? ?????????? ???
????? 4 ??? ?????? ??? 67/228/???(18) ??? ?????? ?????? ?????? ??? ?????? ???
????? ??? ?? ?????? «????????? ?????? ???, ??? ?????? ?????? ?????? ??? ?????? ???
????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ????».

39. ? ??? ?????? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????? Floridienne ???
Berginvest, ??? ??? ????? «??? ?? ?????? ??? ?????????? ??? ?????? holding, ???
????????? ??? ??? ?????? ?????? ??? ?????? ?????? ???, ?? ?????? ??? ??????????
????????? ?????? ???, ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ?????? ?????? ?????? [...] , ??? ?????? ?????? ??? ?????????? ???
?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?? ??? ?????? ??? ?????? ?????? ?????? [...] , ??? ?? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??
????? ??? ?????? ?????? ??? ?????? ?????? ??????» (19). ??? ?? ?????? ???, ??
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????
????????? «????????? [...] ???, ??? ?????? ??? ?????? ?????? ?????? ???
????? ??? ??????», ??? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ???
????????? ?? ??? 4, ?????????? 2, ??? ?????? ?????? (20). ?????????? ??? ??????
?? ?????? ??? ?????? ??? ?????? ?????? ???, ??? ?? ?????? ?????? ?????? ???
«????????? ??? ??????», ??? ?? ?????? ??????.

40. ??????, ??? ?????????? ??? ?????? ?????? ?????? ??? ? ?????????? ???
????????? ??? (21). ?? ??? ?? ?????? 2 ??? ?????? ?????? ??? ?????? ???

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

42. ??????????, ??? ????? ??????? ?? ??????????? ?? ?????????? ? ?????????? ? ?????????? ??? ??
????????? ?????????? ?????????????? (24), ?? ??? ??? ?????? ?????? ?? ?????????? ?? ?????????? ??
????????? ??? ? ?????????? ?????????? ???????, ??? ?????? ??? ?? ?????? ???,
????????? ?????????? ?????????? ?? ?????????? ??????????????. ??? ?????? ???
????????? ??? ? ?????????? ?????? ?????? ???????, ??? ?????? ??? ?????? ??? ??????
????????? ?????????????? «?? ??????? ??????», ??? ?????? ?????? ??? ?????? 2,
????????? 1, ??? ??? ?????? ??????, ??? ??????? ?????? ?????? ???????????, ??? ?????? ?? ??????????
????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?? ??????????
??? ?????? ?????????? ?????? ???????, ? ?? ?????? ??? ?????????? ? ?????? ?????? ??? ?????? ???
????????? ?????? ??? ?????????? ??? ?????????? ?????? ?????? ??? ?????????? ??? ?????? ???
(25). ???????, ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????????? ??? ?????????? ???
??? ?????????? ?????? ?????????? (26).

2. ?????????? ???? ??? ????? ??????

44. ?????????????????? ?? ??? ?????? ?? ?????????????? ??? ?????? Hong-Kong Trade,
? ??????? ?????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ??????, ? ??????????????
????????????? ?????? ?? ?????? ?? ??? ?????? ?? ??? ?????? ?? ?????? ?????? ??? ?????? ??
????????? ?????? ?????? ?????? ?????? ?????? «?? ?????? ?????? ??

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

45. ??????????, ??? ???? ?????? ???, ? ??????? ??? ?????????? ?????????? ??? ?????????? ??? ??????????????
??? ?????????? ??? ???? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ??? ?????? ??? ??????. ??? ???? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????
?????? ??????, ??????? ?? ? ???? ??????? ??? ???????????, ?? ??????? ??? ???????
????????? ??????? ??? ??????? ??? ?????????? ?????????? ?????????????? ??? ?????? ??? ?????? ???
????????? ??? ??????? ??? ?? ??? ???????.

46. ????? ?????????? ?????????? ?????????? ?????? ??? ?????????? ?????? ??????
????????? ??? ?????????? ?????? ?????????? ?? ?????? ?????? ???? ???? ?????? ??? ?
????????? ???, ?????????? ?? ?????????????? ?? ?????? ?????????????? ??? «?????????
?????????» ??? ?????????? ?????? ??? ???? ?????? «????? ??? ?????????? ??????»
????? ??? ???.

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

48. ??????????, ??? ????? ?? ??????? ??????? ??????? ?????? ?????? ?????? ?????????? ?????? ?
????? ?????? ??? ??????????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ?
?? ?????? ??? ?????????? «?????? ??? ?????????? ?????????» ??? ??????????
????????????? . ? ?????? ??? ??????? ? ???????? ??? ?????????? ??? ?????????? ??? ?????????? ???
??? ??????? ??? ??? ??? ?????????? ??? ??? ??? ??? (? ??? ??????????
????? ??????????), ??? ?????????????? ??? ??? ?????? ??? ?? ??? ??? ??????. ?
????????? ?????? ???' ?????? ??? ?? 75 % ??? ?????? ??? ?????????? ? ?????????? ?
????????? (29) ??? ?????????? ?? 20 %, 30 % ? 40 % ??? ?????? ???, ?????????? ???
????????? ??? ??????????????.

49. ? ??????????? ???. ?????? ???. ?????????????? ?????????????????? ???. ???. ?????? ???. ????????????,
?????, ?? ?????? ???. ???. ???. ?????? ???. ?????????????? ?????????? ???. ??????. ???????????????
????????? ? ?????? ???. ?????? ???. ?????? ???. ?????????????? ?????????? ???. ?????? ???.
????????????? ???. (????????? ???. ???. ?????????? ???. ?????? ???. ?????????????? ???. ?????? ???.
????????? ???. ???. ?????????? ???. ?????? ???. ?????????? ???. ?????????? ???. ?????? ???.
???. ???. ???. ?????????? ???. ???. ???. ?????????? ???. ?????? ???. ?????????? ???. ???.
????????? ???. ???. ?????????? ???. ?????? «?????????» ???. ???. ?????????? ???.
????????? ???. ???. ???. ?????????? ???. ?????? ???. ???. ?????????? ???. ???. ?????????? ???.
????????? ???. ???. ?????????? ???. ?????? ???. ???. ?????????? ???.

50. ?????????????? ??? ?????????? ? ?????????? ?????????? ?????? ?????? ??
????????????? ??? ?????????? ?????????? ?????? ?????? ?????? ??????????. ?? 2007, ???
??? ??????? ????????, ??? 34 % ??? ??? ?????????? ?????? ?????? ??? ?? ???
????????? ?????????? ??? ??? ????? ?????????? ??? ??????????, ?? ???
????????????? ??? ?????? 1.9 ?????????????? ???, ?????? ??? ?????? ??? 24.5

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

51. ?? ??? ?????????????? ?? ?????? ??? ?????? ?????? ?????????? P. Verloren van Themaat ????
?? ????? «?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 4 ?????? ? ?????????? ??? ???? ???
?? ????? ?????????????? ??? ??? ? ?????? ?????? ? ? ?????? ?????????????? ???
????????????? ?????» (30), ??? ?????????? ?????? ?????? ??? ?????? ?????????? ?????? ?????? ?????? ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?? ?????????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
?? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? Götz, ? ?????????? ???
?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???
????????? (31), ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
?? ?????? ?????? ? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

52. ? ?????????? ? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????????, ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????, ??? ? ???? ??? ???, ???
????? ??? ? ???? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
Ayuntamiento de Sevilla ? Mihal (32) ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ??????????????
????? ?????? ?????? ?????????? ??????????????, ???, ???, ??? ?????? ?????????? ??????????????
??? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??? ?????? ?????? . ? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
??? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???.

53. ???? ??? ??????, ?????????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
«????????? ??????» ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??????
? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 4, ?????????? 5, ??? ??????
??????.

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

????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (????? 4, ?????????? 5, ??? ??????,
??? ?????? ??????)

55. ?????? ?? ??? ?????????? ?????? ?????????? , ?? ?????? ?????? ?????? ?????? ??????
????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? . ??' ?????? ??? ?????? (???)
??? ??? ??? ??? ???? ?????? ??? ? ?????? ??? ?????? ?????? ?????? ?????? ??????
?????????????), ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ??? ??? ?????? ??? ?????? ?????? ??? ?????? 4, ?????????? 5,
??? ?????? ??????.

56. ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ???? ???? ???? ????
«??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ????
????????? ??? ?????? ???, ??? ???? ??, ??' ?????? ??? ?????? ??? ?????? ?????? ?????? ??????

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

57. ??? ????????, ??????????? ?? ?????? ?????????? ? ??????? ??? ?????????? ??? ??
???, ?????? ?? ?????????? ?????????? ??? ??????????: ?????? ?????????????? ???
????????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??? ?????? ???
?? ?????? ??? (33).

58. ?? ?????????? ??? ?????? ?? ??????? ?? ??????? ??? ???????????, ?????????? ??? «??
????????????? ??? ?????????? ?? ??? ??????? ??? ??????? ???????, ??? ???? ??????
?? ?????? 4, ?????????? 5, ?????? ??????, ??? ?????? ??????, ???????, ??????? ??????? ???
????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ???' ??????. ??????????, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ??? ?????? ??? ?????? ?????? ???????????, ??? ?????? ?????? ?????? ?????? ???
????????? ??? ??????» (34).

59. ? ?????????? ??? ?????? ??? ??????? ??? ? ?????? ??? ?????? ??? ?????? ?????? ???????????
?? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??????????
??? ?????????? ??? «?????? ?????? ??????». ? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ??? ?????? ??? ?????? ??????, ??? ??? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ?????? (35). ???????, ?????? ??? ?????? ??? ?????? ???
????????? ? «????????? ??? ??????????» ??? ?????? ?????? ??? ?????? 4, ??? ???? ???
????? ?????????? ??? ??? «????????? ??? ?????? ?????? ?????????? ??? ??????» (36), ???
????????? ??? ?????? ?????? ?????? ??? ??????????.

60. ? ?????????? ??? ?????? 4, ?????????? 5, ?????? ??????, ??? ?????? ??????
????????? ??? ?????????? ?????????? ??? ??????, ??? ?????? ?????????? ??? ??
????????? ??? «??? ?????????? ???», ? ?????? ??? ?????????? ??? ??????????
????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ????. ???, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ?????? ??? ?????? «??? ?? ?????????? ??? ??????
??????, ??? ?? ?????????? ??? ??????» ??? ?? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ?????? ??? ??? ?????? ?????? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ?????? ??? ?????? ??? (37).

61. ??? ?????????? ???????, ? ?????? ?????? ???, ??? ???? ???? ??????????
????????? ??????? ??????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????
????????? ???, ??????? ??? ??? ?????? ?????? ??? ?????? ?????????? ?? ?????? ??? ??????
????? ?????????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??????
????????? ??? ? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
????????? ??? ? ?????? ?????? ??? «????????? ?????? ?????????? ??? ??????
?? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????».
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???, ?? ?????????? ???
????????? ??? ??? (38).

62. ??? ??? ???, ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ???, ???
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? «?? ?????? ??????» ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ??? ???? ?????? ??? ?????? ???
????????? ??? ????. ??? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????

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

63. ? ?????? ????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
?????????, ?????? ?????? ?????????? ??????????????, ???, ??? ???? ?????????? ?????, ?????????? ?????? ???
????????? ?????? 2002. ? ?????????? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ???
????????? ?????????? ???, ??? ???? ?????????? ??? ?????????? ?????? ?????, ?????? ?? ???? ???
????????? ?????? ?????? ?????????? ?????????? ?????????? ?????? ?????? ?????, ? ?????? ???? ???
(????? ??? ?????????? ??????????) ?????????? ?? ?????? ?????? ?? ?????????? ??? ?????????? ???
????? ???, ?????????????? ?????? ?? ?????????? ?? ?????? ?????? ?????????? ?????????? ??? ??
????????? ?????????? ?????? ??? ?????? ?????? (39). ??? ??????????, ? ??????
????????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????????? (40) ???,
??????, ? ?????? ?????????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ?????????? . ??????????,
????? ??? ??? ?????? ?????????? ?????????? ??? ???? ?????? ?????????? ?????????? ?????????? ,
????????? ?????????? ?????????? ?? ?????? ?? ?????????? ?????????? ?????????? ?????????? ??????????
?? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??????
????????? ???.

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

65. ? ?????????? ?????????? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ??????????
????????? ????????, ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ?????? ???- ??? ???? ?????????? ??? ?????? ??? ?????? ???
?????????, ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??????????
????? ??? ??? ??????????, ?? ?????? ??? ?????? ?????? ?????? ?????? ?? «????????? ???».
?????????, ? ?????????? ??? ??? ??? ??? ?????? ?????????? ??????????, ?????? ?? ?????? 4, ??????????
5, ??? ??????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????????
????? ?????? ??????.

66. ??? ?????? ?????????? ?????? ?????? ??????. ?? ?????????? ??? ?????? ?????? ??? ??
????????? ??? ?????????? ?????????????? ?????? ?????? ?????????? ?????????? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
?? ?????????? ??? ???? 4, ?????????? 5, ?????? ??????, ??? ?????? ??????.
?????????, ??? ?????? ??? ?????????????? ?????? ?? ?????????? ?????????? ?????????? ???
??? ?????? ??? ???? ?????? ?????????? ?????? ?????????? ?????????? ??? ?????? ?????? ??????????
????????? ?????????? ??? ?????? ?????????? ?????? ?? ?????? ?????????? ??? ?????? ?????? ??????????
????????? (41).

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

? - ? - ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??????
?? ?? (????? 4, ?????????? 5, ?????? ??????, ??? ?????? ??????)

69. ?????????? ?????????? ?????? ?????? ?????? ? ? ? ?????????? ??? ?????????
????????? ?????? ?????????? ?????? 22 % (43) ??? ?????????? ?? ?????????? ??? ??????????
??? ? ? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????????? ????????????, ?????? ??????
????????? ??? ???, ?????? ??? ?????????? ?????? ?????? ??? ??? ?????????? ???
????????? ??? ?????????? (44).

70. ?????????????? ?????????? ?????????????? ?????? ?????????????? ??? ???? ? ?????????? ??????
????????? ?????????? ?????????? ?????? ? ?????????? ?????????? ?????? ??? ??????????
????????????? ??? ??? ?????? ??? ??? ?????? ???????????, ??? ? ??????????????
????????????? ?????? ?????? ??? ?????????? ?????????? ?????? ?????? ??? ???
?????????, ? ??? ? ? ?????????? ??? ?? ?????????? ?????? ?????? ?????? ??? ? ?????? ??????
??? ?????????? ?????????? ?? ?????????? ?????? ? ?????? ??? ?? ?????????? ??????????
?????????. ???????, ?????????? ??? ??? ?? ?????????? ?????? ?????? ??? ??? 2002 ???
2006 ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? (????? ??????? ?? 20 %? ?? ??????? 80 % ?????????? ?? ?????????? ??? ??
?????)- ??? ? ??????? ??? ?????????? ??? ?????????? ?? ?????????? ?? ?????????? ?????? ???
?????????, ??? ?? ?????????? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ??????
??????, ?????????? ?????? ??? ?? 2002 ??? ?? 2006- ??? ??? ??? ?? ??? ?????? ??????
????????? ??? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ?????????? ??? ??????????
????? ?????????? (????? 155 %) ?? ??????? ?? ??? ?????? ??? ?????? ???, ??? ???
????? ?????? ?????????????? ??? ?????????? ?????????? (?????? ??? 30 %).

71. ? ?????????? ??? ?????? ??? ?? ?????????? ??? ????? ?????? ??? ?????? ????????,
????? ?????? ??? ?????????? ?????????? ?????????? ??? «????? ?????? ?? ?????????? ??
????? ?????????? ??? ??? ??????, ??????, ??? ?????????? ??? ??????????????
????????????? ??? ?????????? ??????????, ??? ????? ??????» (45).

72. ?????????????? ???????? Isle of Wight Council ??. (46) ?? ?????????????? ?????? ???
????????????? ?????????? ?????????? ??? ?????? ??? ?????????????? (????? ??? ?????? ??? ??????
4, ?????????? 5, ??????? ??????, ??? ?????? ??????) ?????? ?? ?????????? ??? ??????
?????????????, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ???
??? ??????????, ??? ??? ??? ??? ? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
????? ??? ??????????, ??? ??? ?????? ?????? ???????. ???????, ?? ?????????? ??? ???
??? ?????????? «??? ?????? ?? ?????? ?????? ?????? ??????».

73. ?????????????? ?????? ??????? ?????????? ?????????? ?????? ?????? ???? ?????????? ?????? ?????? ????
????? ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ??????, ??? ??????
????? ?????? ?? ?????????? ??? ? ?????????? ?????? ?????????? ?????????? ?????????? ?????? ?????? ??????
????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? - ?????? ?? ??????????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ??????, ?????? ??? ?? ??????
????????? ?????? ?????? ?????? ?????? ?????? , ?????? ??? ?????? ?????????? ?
????????? ?????? ?????? ?????? ?????? , ?????? ??? ?????? ?????? ?????? ?????? ?
????????? ?????? ??? ?????? ?????? ?????? , ?????? ??? ?????? ?????? ?????? ?????? ?????? ?? «???

????? ????? ??????».

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

75. ??????, ??????? ?? ??????? ?? ??????, ?????? ??? ?????????? ??? ???????????, ??
????????? ?? ??????? ?? ?????? ??? -????????????? ?????????? ??? ??????????
????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
????????? ?????????? ? ??? ?????? ?????? ?????????? ?????????? ??? ?????????? ?????????? ???
?? ??????? ?? ??????. ??? ?? ?????? ?????? ?????????? ??????, ??? ?? ?????? ?????? ?????????? ???
????????? ????????, ?????????????? ?? ?????????? ?????????? ?????? ??? ?????????? ??? ?????????? ???,
????? ?????? ?????? ?????? ? ?????????? ?? ?????????? ?????? ??? ?????????? (47),
????????? ??? ??????????, ?? ?????????????? ??? ?????????? ??? ?????????? ?? ?????????? ??
????????????? ??? ?? ??????? ?????? ?????????? ?????? (????????? ??? ?? ?????????? ??
????????? ?????????? ?? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ??? ??????
????? ??? ?? ?????? ??????).

76. ??? ?? ?????? ???, ?????? ?? ?????????????? ? ?????????? ??? ?? ?????????? ??
????? ??? ?????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? 22
%, ? ??????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????????? ?????? ????????, ?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??? ??
????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ???
??? ?? ????????, ?????? ??????.

? – ??????????

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

78. ????????, ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ???
?????????, ??????????, ??? ?????? ??? ?? ??? ?????? ?????? ??????????, ?? ?????? ???
????? 4, ?????????? 5, ??? ?????? ??????, ??? ??? ?????????? ?? ?????????? ??? ?????????? ??? ??
???? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??
????????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??
????????? ??? ??????????.

VI – ?????????? ????

79. ??? ?? ????? 69, ?????????? 2, ??? ?????????? ?????????? ??? ?????????? ???
????????? ?????????? ?????????? ??? ?????????? ???, ?????? ?????? ?????? ?????? ???
??? ?????????? ???????. ?????????? ??? ? ?????????? ???' ?????? ?????? ?????? ??? ?
????????? ??? ?????????? ?????? ?????? ???, ? ?????? ?????? ?????? ?? ?????????? ???
??? ?????????? ??? ??????.

VII – ????????

80. ?????? ??? ???????? ??????????? ?????????? ??? ??????????:

– ?? ?????????? ??? ???????? ??? ?????????? ??? ?????? ? ?????????? ??? ?????? ???
?????????? ??? ??????????, ???

– ?? ?????????? ??? ???????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????.

1 – ?????? ??? ??????????: ? ??????.

2 – ??? ?????? ??? ???????????, ??? 17?? ???? 1997, ??? ?????????? ??? ??????????
??? ?????? ???, ??? ???????? ?? ??? ????? ?????? ?????? ?????? – ?????? ?????? ???
????????????? ????: ?????????? ?????????? ??? (?? L 145, ?. 1) (??? ????: ??? ??????).

3 – ?????? ??? ???????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ???
????????????? ??? (?? L 347, ?. 1).

4 – Oikeusapulaki (257/2002). ?????? (?????????) ?????? ??? ??????? ??? ?????? ???,
????????????? ??? ?? ?????????? ?????????? ???????????, ?????? ?????????? ???:
<http://www.finlex.fi/fi/laki/kaannokset/2002/en20020257.pdf>. ?????? ??? ?? ?????????? ??? ??
????? ?????????? ?????????? ????:
<http://www.om.fi/en/Etusivu/Julkaisut/Esiteet/Oikeusapu/pagename/esite/Tulosta> (??????
??????).

5 – Laki valtion oikeusaputoimistoista (258/2002).

6 – Valtioneuvoston asetus oikeusavusta (388/2002).

7 – Valtioneuvoston asetus oikeusavun palkkioperusteista (389/2002).

8 – ????? 3, ?????????? 1, ??? ????? ??? ?????? ??????.

9 – ? ?????? ??? ??? ?????? ?????? ????: ?? ?????????? ?????????? ?????????? ??? ??
????????? ?? ??? 650 ???, ??? ?????? ?????????? ?????????? ??? ?? ???
????????? ??? ?? ?????????? ?????????? ?????????? ?????? ??? 850 ???, ? ??????????
????????? ?? ?????????? ?? 20 % ?? ?????? ??? ?????????? ?? ?????????? ?? ??????????
????? ??? 1 000 ???, ?? 30 % ?? ?????????? ?????????? ??? 1 200 ???, ?? 40 %?
?? ?????????? ?????????? ??? 1 300 ???, ?? 55 %? ?? ?? ?????????? ??????????
????? ??? 1 400 ???, ?? 75 %.

?? ? ?????????? ?????? ??? ?????? ???, ?? ??? ??????????: ?? ??????????
????????? ?????????? ?? ?????? ??? ?????? ??? 550 ???, ? ?????? ?????? ??????????
????????? ??? ?? ??? ?????? ??? 650 ??? ?? ???, ?? 20 %? ?? ??? ?????? ??? 1 000 ???, ??
40 %? ?? ?? ??? ?????? ??? 1 100 ???, ?? 55 %? ?? ??? ?????? ??? 1 200 ???, ?? 75 %.

10 – ????? 6 ??? ?????????? ?????????? ??? ??????.

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

12 – ????? 8 ??? ?????? ??? ??????.

13 – ??? ?? ?????????? ??????????, ?? 2007 ?? ?????? ?????? ?????????? ??? ??????
????????? ?????? ?????????? ?????????? ?? 24,5 ?????????? ???, ?????? ??? 1,9

????????????? ??? ???? ?????? ????????????????, ?????? ??? ?????? ?????????????????? ??
?????? ?????? ??? ?????????? ?? ?????????? ?? ?????? ?????? ?????? ?????? ??? ??
????????? ??? ???? ?????? ?? ?????????? ?????????? ??? ?????? ?????? (?????? 35 ???
????????? ??????????).

14 – ????? 11 ??? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??????
?????.

15 – ????? ??? ????? ?????????????? ???, ??? 30?? ?????????? 1993 [arvonlisäverolaki
(1501/1993)].

16 – M?????? ?? ??? 4 ??? ????? ?????? ?????????? ??? ?????? ??? ?????????? ???
??????????, ??? ??????? ??? ?????????? ?????? ?? ?????????????? ??? ?????? ???????????
????????? (????????? ??? 11?? ?????? 1996, C-306/94, Régie dauphinoise, ??????? 1996, ?.
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??? ??? 26?? ?????? 2005, C?465/03, Kretztechnik, ?????? 2005, ?. I-4357, ??? 18). ?????
??? ??? ??? ??????? ?????????? ?????????????, ? ?????? ?????????? ?????? ??????????
????????????? ??? ?????????????? ?????????????? ??? ??? ?????? ??? ?????? ??? ??????????
???, ??? ??? ??? ?????????? ??? ?????????????? ?????????????? ??? ??? ?????? ??? ??????????

17 – ??????? ??? 14?? ?????????? 1985, 268/83, Rompelman (?????? 1983, ?. 655,
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2006, ?. I-1751, ??? 47), ??? 26?? ?????? 2007, C-369/04, Hutchinson (?????? 2007, ?. I-
5247, ??? 28), C-284/04, T-Mobile Austria (?????? 2007, ?. I-5189, ??? 35).

18 – ?????? ??? ??????????, ??? 11?? ?????? 1967, ??? ?????????? ??? ??????????
??? ?????? ???, ??? ??????? ?? ??? ?????? ?????? ?????? – ?????????? ??? ??????
????????? ??? ?????? ?????????? ?????? ?????????? (?? ??. ??. 09/001, ?. 5).

19 – ?????? ??? 14?? ?????? 2000, C-149/99 (?????? 2000, ?. I-9567, ??? 28). ??.
??????, ??? ??? ?????, ??????? ??? ?????? ?????? N. Fenelly ??? 4??
?????? 2000 (?????? 34 ??? 35).

20 – ??? ?????? ??? ?????? holding, ?? ?????????? ?????????? ??? ???? ?????
????????? ?????? ??? ?????? ?? ?????????? ?? ?????????? ?????????????? ??? ??? ??
????? ??? ?????? ??????, ????? ??? ?????? ?????? ?????? ??? ?????? ? ?????? holding
????????? ??? ?????? ?????? (?????? ??? 20?? ?????? 1991, C?60/90, Polysar,
?????? 1991, ?. I-3111). ??? ??? ?????? ?????, ?????????????? ?? ?????????? ??? ?????? ???
????????? ??? ??? ?????? ?????? «????????? ?????? ? ?????? ? ?????? ??? ?????? ???,
???? ??? ?????? ?????? ?????? ?????? ?????? » ??? ?????? 4, ?????????? 2. ???
??? ?????? ??? «?????????», ?? ?????????? ??? 4?? ?????????? 1990, C-186/89, Van
Tiem (?????? 1990, ?. I-4363), ??? 26?? ?????? 1996, C-230/96, Renate Enkler
(?????? 1996, ?. I-4517), ??? ?????????? ?????? Hutchinson 3G, ????? ??? Terra, B.
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IBFD, 2009, ?. 360.

21 – ?????? ??? 26?? ?????? 1987, ??????? ??? ?????? ?????, ??????????????
(?????? 9 ??? 15), ??? 12?? ?????? 2000, C-276/97, ??????? ??? ?????? (??????
2000, ?. I-6251, ??? 32), ??? ??? 13?? ?????? 2007, C-408/06, Götz (?????? 2007, I-
11295, ??? 18).

22 – Herrero de la Escosura, P., *El IVA en la jurisprudencia del Tribunal de Justicia de las Comunidades Europeas*, Universidad de Oviedo – Marcial Pons, ???????, 1996, ?. 120.

23 – ??????? ?? 1?? ??????? 1982, 89/81 (?????? ?? 1982, ?. 1277, ??????? 10 ??? 11).

25 – ?????????? ??? 3?? ??????? 1994, C-16/93, Tolksma (???????, 1994, ?. I-743, ????? 14),
??? 15?? ??????? 1997, C-2/95, SDC (???????, 1997, ?. I-3017 ????? 45), ??? ?? 26??
???????, 2003, C-305/01, MKG-Kraftfahrzeuge-Factoring (???????, 2003, ?. I-6729, ????? 47).

26 – ??????? ??? 8?? ??????? 1988, 102/86, Apple and Pear Development Council (???????)
1988, ?. 1443 ??????? 11 ??? 12), ??? 16?? ?????????? 1997, C-258/95, Fillibeck (???????)
1997, ?. I-5577, ????? 12), ??? ??????? ??? ????????, ?????????????? (???????) 34 ??? 35).

27 – ??????? ?? 8?? ?????? 1988, ?????????????? (?????? 11 ?? 16).

28 – ??????? ??????? ?? ??????, ?????????????? (????? 35).

29 – ?????????????? ??? ??????????????, ?? ? ??????? ?????????? ?????????????? ??????????
????????? ?????????????? ?????? ?????????????? ??? ?????? ??? 5 000 ????. ??? ???? ??????????
??? ?????????? ??? ?????? ?????? ?????? ?? ?????? ?? ?????????????? ?? ?????? ???
????????, ??? ?????? ?????? ?????? ?????????????? ????????, ?????? ?? ?????? 6 ??? ??????????
????????? ??? ?????? ?????? ?????? ?????????? ????????, ?????? ?????? ?????????? ?????????? ??? ???
????????? ??? ?????? ??? ?????? ??????????.

30 – ?????????? ??? 2?? ?????? 1982 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????????? ???????? Honk-Kong Trade Development Council (?????? 3.4 in fine).

31 – ??????? Götz, ?????????????? (????? 21). ??., ??' ????? ??? ??????, ?????????? ???
18?? ??????? 1997, C 343/95, Diego Cali & Figli (?????? 1997, ?. I-1547, ??? 24), Hutchison
3G ??., ?????????????? (????? 39) ??? T Mobile Austria ??., ?????????????? (????? 45).

33 – ???. ??????? ??????, ?????????????????? ??????? Ayuntamiento de Sevilla (?????? 18).

34 – ??????? ??? 17?? ???????? 1989, 231/87 ??? 129/88, Comune di Carpaneto Piacentino
???. (?????? 1989, ?. ?-3233, ????? 16). ??????, ?????????? ??? 15?? ????? 1990, C-4/89,
Comune di Carpaneto Piacentin? ???. (?????? 1990, ?. I-1869, ????? 8), ??? 6??
?????????? 1997, C-247/95, Marktgemeinde Welden (?????? 1997, ?. I-779, ????? 17),
???????? ??? ??????????, ?????????????? (????? 40), ??? 12?? ?????????? 2000, C-358/97,
???????? ??? ?????????? (?????? 2000, ?. I-6301, ????? 38), C-359/97, ????????? ???
???????? ?????????? (?????? 2000, ?. I-6355, ????? 50), C-408/97, ????????? ??? ???
????? (?????? 2000, ?. I-6417, ????? 35), C-260/98, ????????? ??? ?????????? (?????? 2000,
. I-6537, ????? 35), ??? 14?? ?????????? 2000, C-446/98, Fazenda Pública (?????? 2000, ?.
I-11435, ????? 17), ??? ??? 8?? ??????? 2006, C-430/04, Feuerbestattungsverein Halle
(?????? 2006, ?. I-4999, ????? 32).

35 – ????? ??? ?????????????????? ??????? ?????????? ????? ??????, «????? ?????????? ? ?????

[...] ??????? ?? ??? ????? ??? ???????????? ??????? “?? ??????? ???????” ?????? ?? ???
??? ??????????????? ?? ??? ?????? ?????????? ??? ??????? ???????, ??? ??? ??????? ??? ???
??????» (????? 41).

36 – ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ? ?????? ??? ?????? ???
????????????? ? ??????? ??? ?????????????? ?? ?????????? ?????? ??????? ?????? ???
?????? ??????? ??????? ??????? (????????????? ??????? ??? 17?? ??????? 1989,
Comune di Carpaneto Piacentino ??., ??? 21).

37 – ?????????????? ??? ??????? ??? 17?? ??????? 1989, Comune di Carpaneto Piacentino
???. (????? 15) ??? Fazenda Pública (????? 16).

38 – ?????? 61 ??? ?????????? ??? ??????????.

39 – ????? 8 ??? ????? ??? ?????? ??????.

40 – ?????????? ??? ????? ?????? ?????? ??? ?????? ??? ?????????? ?????? ??? ??????????
?????? ??????.

41 – ?. ?????????????? ?????? ?????? ?????? ?????? ??? ?????? (?????? 21 ??? 22) ???
Ayuntamiento de Sevilla (?????? 18 ??? 21) ????? ??? ?????????????? ?????? Mihal.

42 – ??? ??? Casado Ollero, «????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ?? ?????????? ??
????????? ? ?? ?????? ??? ?? ?????????? ?? ?????? ??? ?? ?????????? ?? ?????????? ??? ?? ?????????? ???
?????, ???, ??? ?? ?????????? ?? ?????? ??? ?????, ? ?????????? ?????? ?? ?????????? ??? ?? ?????????? ???
????????? ?? ?????????? ?? ?????????? ????: ?????????? ??? ??????????» (Casado Ollero,
G., El IVA y las operaciones de los entes públicos, *EIVA en el sistema tributario español*, ??? II,
Ministerio de Economía y Hacienda, ????, 1986, ?. 194).

43 – ?????? ??? ??? ??????????.

44 – ?????????? ??? ?????????? ??? ??????? ?????????? J. Kokott ??? 7?? ?????????? 2006,
???? ?????? ??? ??? ?????? ?????????? ?? ?????????? ?????????? ?????????? T-Mobile
??? Hutchinson 3G ???.

45 – ?????? 56 ??? ?????????? ??? ??????????.

46 – ?????? ??? 16?? ?????????? 2008, C-288/07 (?????? 2008, ?. ?-7203).

47 – ????? 8 ??? ????? ??? ?????? ??????.