

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

POIARES MADURO

??? 9?? ?????? 2009 (1)

?????? C?267/08

**SPÖ Landesorganisation Kärnten**

????

**Finanzamt Klagenfurt**

[?????? ??? Unabhängiger Finanzsenat (???????) ??? ??? ?????? ?????????????? ??????????]

1. ? ??? ????? ?????? ??????? ??? ??????? ??? ?????? 4, ?????????? 1 ??? 2, ???  
????? ??????? ??? (2). ?? ?????? ?????????? ?????? ?? ?????????????? ?? ??????? ??  
????????? ?????????? ?????????? ??? ?????????????? ??? ?????????? ?????? ???  
????????? ?????????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ???.

I – ?? ?????????? ?????????? ??? ?? ?????????? ??????????

2. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? ?????? ??? Sozialdemokratische Partei  
Österreichs (????????????????????? ??????, ??? ????: SPÖ) ??? ???????  
?????? ??? ????????. ? ?????? ??? ?????? ?????????????? ?? ?????????? ???  
?????? ??????????. ??? ? ?????? ??? ?????????? ?????? ?????? ??? ??? ??  
????????? ?????????? ??? ?????? ?????? ?????? ??????????????, ?? ?????? ??? ??  
????????? ??????????, ?? ?????? ??? ???.

3. ?????? ??? 1998 ??? ??? 2004 ? ?????????? ?????? ??? ?????????? ??? ??????????  
????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ?? ?????? ?? ? ?????? ?????? ?????? ?????? ??? ?????? . ???' ??????, ?  
????????? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??????????  
?????, ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? . ? ??????????  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? . ?? ?????????? ??? ??? ?????????? ???  
????????? ??????, ? ?????? ??? ?????? ?? «????????? ??? ??????», ?? ?????? ??? ??? ?????????? ???  
????????? ??????, ? ?????? ??? ?????? ?? «????????? ??? ??????». ? ??? ??? ?????? ???  
????? ???? ??? «????????? ??? ??????».

4. ?? SPÖ ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ???  
«????????? ??? ??????» ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????  
??? ?????????? ??? ?????? ??????. ?????? ??? SPÖ ??? ??? ?????????? ??? ?????? ???  
????????? ?????? ?? ? ?????? ??? ?????? ?????? ??? ??????????, ??? ?????? ??? ??????????  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????, ???

?? ?????????????? ?? ?????????? ????, ????, ??? ???? ?????? ??? ?????? ?????? ?????? ???, ?? Finanzamt Klagenfurt (???????????)  
???? ??? Klagenfurt) ?????????? ??? ?????? ??? ?? SPÖ ??? ?????? ?? ?????????????? ?????? ??? ?????? ??? ?????? ???  
Unabhängiger Finanzsenat (????????? ??? ?????????? ??? ?????? ???) ??? Klagenfurt, ?? ????  
?????? ??? ?????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??????????????  
?????????:

«1) ??? ???? ?? ????? 4, ?????????? 1, ??? ????? ?????? 77/388/??? ??? ???????????, ???  
17?? ??? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????, ??? ?????????? ??  
???? ?????? ?????? ?????? – ??? ?????? ?????? ??? ?????????????? ????: ??????????  
????????? ??? (??? ????: ??? ?????), ??? ?????? ??? ? “????????? ??? ?????”, ???  
????? ?????????? ? ?????? ?????? ?????????? ?????????? ??? ?????????? ?????????? ?? ???  
????????? ?????????? ??? ?????? ??? ? ?????? ??? ?? ?????? ?????????? ?????????, ??????????????  
??????????????, ?????????? ?????????? ??????????, ??????????  
?????????????/????????? ?????? ??? ?????????? ?????????? ?????????? ??? ?????????? ???  
????? ?????? ??? ?????? (?? ?????? ??? SPÖ), ?????? ?? ?????? ?? ?????????? ?? ??????????  
?????????????, ?????? ?????????????? ?????? ??? ?? (?????) ?????????? ???  
????? “????????? ??? ??????” ??? ?????? ?????? ?????????? ?????????? ???  
????? (????????? ?????????? ???.) ??? ??? ?? ?????????? ??? ??? ???;

2) ?? ? ? ?????????????? ??? ?????????????? ??? ?????????? ??? ?????? 1 ?????? “??”  
????????? “????????? ???, ?????? ?????? ??? ???? ?????????? ??? ?????? ?? “????????? ???, ?????????? ???”  
????? ??? ?????? ??? 4, ?????????? 1 ??? 2, ??? ?????? ??????; ????? ??????  
????? ???, ??? ?????? ??? ?????????????? ???, ?????????? ??? ?????? ?????? ?? ???  
?? ?????? ??? ??????????, ?? ??? ??????????, ?????????? ??? ?????? ??????????, ??  
????????? ??? ??? ???? ???? ????;

3) ?????? ?? ?????? ??? “????????? ??? ?????????? ???” ?? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ???? ?????? ??? ???? “????????? ??? ??????” ?? ??????  
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
????????????? ??? ?????? ??? ???? ?????????? ??? ?????? ??? ???? ?????????? ??? ??????;;

4) ?????? “????????? ??? ?????????? ???” ?????? ??? ?????? ?????????? ??? ? ??????????  
??? ?????? ??? ?????????????? ??? ???? ?????? ?????? ?????????? ?????????? ??? (?.?  
????????? ??? ?????? ??? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ??????????), ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;;

5) ?????? “????????? ??? ?????????? ???” ?????? ??? ?????? ?????????? ??? ? ??????????  
??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ?? ?? ???  
????????, ?? ??? ??? ?????? ?????? ??? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ??? ? ?? ??? ??????;;

6) ?????? ?? ??? ?????? ??? ?????????? ?????????????? ??? ??? ?????????? ??????????  
????????? (????? ???? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????,  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????,  
????????????? ???, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;;

7) ?? ?????????? ??? ?????? ??? ???? “????????? ??? ??????” ?????? ??? ??????

???????????? ?????????????? ??? ???? ?????? ??? ?????? 4, ??????????? 1 ??? 2, ??? ???  
?????: ??????? ?? ?????? ??? ?? ?????? ?????? ??? ?? ?????????????? ??????????????  
????? ?????? ?????????????? ?? ??? ?????? ??? ?????????????? ??? ?????????? ??????????  
??? ?????????? conditio sine qua non ??? ??? ?????? ?????? ?????? ?????? ??????????  
????? ??? ??? ?????????????? ??? ?????????????? ??? “?????????????  
?????????????;”;

8)   ?????? ?? ?????????????? ??? ?????????? ? ?????????? ??? ?? ?????????????? ??  
“????????? ??? ??????” ?? ??????????, ??? ?? ?????? ???, ?? ??? ?????????????? ???  
????????? ?????????????? ??????, ??? ?? ?????? ??? ?????????? ? (????? 10) ???  
????? ??????, ? ?? ?????? ??? ?????? ??????????, ??? ?? ?????????? ???, ?? ???  
?? ??? ?????????????; ?? ?????????? ?????????? ?????????? ??? ?????? ???: ??  
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ? ?????? ??? ?????????? ?????????? ??? ?????????? ?? “?? ??????;»

## II – ??????

5.   ?? ????? 2 ??? ????? ?????? ??? ?????????? ?? ??????:

«???? [?] ?????????:

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

2. ?? ?????????? ??????»

6.   ?? ????? 4, ?????????? 1, 2 ??? 5, ??? ????? ?????? ??? ?????? ?? ???:

«1.   ????????? ?? “????????? ??? ??????” ?????????? ???, ??? ?????? ??????????  
?? ?? ?????????? ???, ??? ?? ?????? ?????????? ?????????????? ??? ??????????  
????? ?????? 2, ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???  
????????????? ???.

2.   ????????? ??????????, ??? ?? ?????? ??? ?????? ??? ?????????? 1, ?????? ??? ??  
????????????? ??? ??????????, ??? ?????? ??? ?????? ??? ?????????? ???,  
????????????? ??? ?? ?????????? ??? ?????????? ???, ??? ?????? ??? ?????????? ???  
????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???  
????. ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
?????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

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

[...]»

7. ?? ??????? ??? ??????? ?? ?????????????? ?? ?????????????? ?????????? ??? ?? ? ??????????????  
??? ??????? ??? ?????? ?????? ?????? ? ?????????? ??? SPÖ ??? ?????????? ?????? ??? ??????????  
???????? «?????????? ??????????????» ??? ???? ?????? ??? ?????? 4 ??? ?????? ?????? ???,  
?? ?????????? ?? ?????????????? ??? ?????????? ??? ?? «?????????? ?????? ???» ??? ??? ??????  
??? ??????. ?? ?????????? ??? ?????? ???, ? ?????????? ??? ?????? ?????? ?????? ??? ??????  
??? ?????? ??? ?????? ?????? ??? ?? ?????? 17 ??? ?? ??? ?????? ?????- ??? ??????  
?????????, ??? ??????? ?????? ??????.

8. ??? ?? ?????? ??? ??????? ?????????? ?????????? ?????? ??? ???? «?????????????  
?????????????» ??? ???? ?? ?????????? ???.. ??? ?????? «????????? ?????? ??? ?????? ??? ?????? ??????????  
??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ??? ??????????????  
????????? ???, ?????? ??? ?????????? ??? ?????? ?????? ?????????, ?????????? ??? ??  
????? ? ??? ?????????? ??? (3)». ??? ?? ??? ?????, «??? ?? ?????? ??? ??????  
??? ?????? ??? ??? ?????? ?????? (4)» ?????????? ??? ?????? ?????? ??? ??????  
4 ??? ??? ??????.

9. ??????, ?? ?????????????? ??? ?????? 4, ?????????? 2, ??? ?????? ??????  
????????????? ??? ?????? ?? ?????????????? ?? «????????????? ??????????????»,  
????? ? ??? ?????? ?????? ?????? «????????????? ??? ???», ??? ???? ?? ?????????? ???  
????????? ?????????? ?????? ?????? (5). ??? ???????, ?? ??? ??????????  
????????? ?????? ??? ?????? ?????????? ? ???????, ?? ?????? ??? ????? ??  
????????????? ??? ??? ?????? ?? ?????????? ?? «????????????? ??? ???»  
????????????? ??? ?????? ??? ??????.

10. ???????, ?? ??? 2 ??? ?????? ?????? ??? ?????????? ??? «?? ?????????? ????  
??? ?? ??????? ??? ??????? ??? ?????????????? ?? ?????????? ????» ?????????? ???  
???. ??? ??????? ???, ? ?????? ?????????? ?????? ?????????? ?????????? ?????????? ??? ??  
????????? ??? ?????? ????. ? ?????? ??? ?????? ?????? ?????????????? ??? ?????? ???, ? ??????  
????????? ??? ?????? ?????????? ??? ?????? ?? ??????. ???????, ? ?????? ??? ??????  
????????? ??? ?????? ?????? ?? ?????????????? ??? ?? ?????? ??? ?????? 2. ??????  
?? ?? Finanzamt Klagenfurt, ?? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ? ??????  
????????? ??? ?????? «????????? ??????????» ??? ?? ??? ??????  
??? ?????? 4 ??? ?????? ?????? ???.

11. ???????, ?????????????? ???, ??? ?????? ?????? ?????????? ??? ???????????, ????  
????????? ?????? «????? ?????? ?????? ?????????? ?????? ?????? ?????? ???  
????????? ?????? ??? ?????? ?????? ?????? (6)». ???????, ?? ??????????  
???? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??????  
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? Hong Kong Trade Development  
Council (7) ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?? Hong Kong Trade Development Council ??? ??? ??? ??  
????????? ??? ?. ?? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ???  
????????? ??? ?????? ??? ?????-????? ??? ?????? ?????????? ?????? ??? ?????? ???  
????? ?? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ??? ?????? ??? ???????????. ?? ?????? ?????? ?????? ??? «????? ? ?????????? ????  
????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????  
????????? ?????? ?????? ??? ?????? ???, ??? ?????? ??? ??? ?????? ?????? ???, ?? ??  
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???.

?????. ???? ?????????? ????, ? ??????? ?????????? ?????? ?? ?????????? ?????? ??? ??????  
????????? [...]. ???????, ? ?????????? ????? ?? ??? ?????? ??? ?????? ? ??? ??????  
????? ??? ??????? ?? ???????, ???????, ??????? ?? ??????? ?? ????????  
????????? [...]- ??? ??? ???????????, ?? ??????? ?? ???????, ?? ?????? ??????? ????????  
??????????????, ?? ??? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ????, ???  
????????? ??? ?????? ??? ?????????? (8)».

12. ?????????? ??? ???????? ?????????????????????? ?????????????????? ?????????????? ?????? ???  
????? ??? ?????????????? ??? ?????? Apple and Pear Development Council. (9). ?? Council  
????? ??? ?????????????? ??? ?????? ??? ?????? ? ?????????????? ?????????? ?? ??????????  
??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???  
??? ??? ??????. ? ?????????????? ??? ?? ?????? ?????????? ?????????? ??? ?????? ??? ??????  
????????????? ??????????, ?????????????? ?????? ?????????? ?????? ??? ???????, ?  
????????????? ??? ?????? ??? ?????????? ?? ?????? ??? ?????????? ??? ? ??? ?????? ??? ?????? ??? ??????  
????????????? ?? ?????? ??? ?????????? ??? ? ??? ?????? ??? ?????? ??? ?????????????? ??? ??????  
50 ?????? ? ?????????? ??? ?????????????? ??? ?????? ??? ?????? ??? ??????????.. ?? ??????????  
????????? ??? ?? ?????????????? ??? Council ?????? ?? ?????? ?????????? ??? ??????????  
??? ??? ?? ?????????????? ??? ?????????????? ?????????? ??? ??? ?????????? ?????? ??? ??????  
????????????? ?????????? ??? Council ?????? ?????????? ??? ?????? ??? ?????- ??  
????????????? ?????????? ??? ?????? ?????? ?????????????? ??????????????.. ????????, ??? ??  
?????????, ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ??????  
?? ?????????????? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ???  
????????????? ?? ?????????? ??? Council. ?? ?????????????? ??? ?????? ?????????????? ??? ???  
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????,  
????????????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????  
?? Council. ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? Council «??? ??????????  
“????????? ?????????? ??? ?????????????? ??? ?????? ??? ??????????”» (10).

13. ?????????????? ?????????? ??? ?????????????????? ?????????? ?????????????????? ?????????? ?????????????????? ???  
????????????? ??? ?????? Tolsma (11). ? R. J. Tolsma, ?????????? ??? ?????? ??????, ???  
????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????????. ?? ?????????? ?????? ??????????????  
????? ?????????? ??? R. J. Tolsma ??? ??? ?? ?????????????? ????. ? ??????????  
????????????? ??? ?? ??? ??? ?????? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????????? ??? ??  
????????????? ??? ?????????????? ?? ??? ?????? ?????? ?????? ?? ??????. ?? ?????????????? ??? ?????? ??????????????  
?? ?? ?????? ?????????? ?? ??? ?????? ??? ?????? ?? ??????. ?? ?????????????? ??? ?????? ??????????????  
??? ?????? ??? ?????????? ?????? ?????????? ?????? ??? ?????????? ??? ?????????????? ?????????? ??? ??  
????? ??? ??????????????, ??? ?????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????????? ???  
????????????????? ?? ?????????? ??????. ?? ?????????? ?????? ??? «????? ??????????  
????????????????? “?? ?????????? ??????”, ??? ?????? ?????? ??? ?????? 2, ?????????? 1, ???  
????? ??????, ??? ?????? ?????? ?????? ??????????????, ??? ?????? ?? ?????????? ?????? ???  
????????? ??? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????????????? ?????????? ??????????, ?? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????????  
????? ??? ?????????? ?????????? ?????? ??? ?????? ?????? » (12).

14. ????? ???. ?????? ???????, ?? ?????? ?????????????? ?????????????? ?? ???. ?????? ?????? ???.  
???????????? ???. ?????? ???. 1998 ???. ???. 2003, ? ?????????? ???. SPÖ ???. ?????????? ???.  
???. ?????????? ???. ?????????? ???. ?????????? ???. ???. ?????????? ???. ?????????? ???. ???.  
????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???.  
????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???.  
????????? ???. ?????????? ???. -???????. ???. ??????. ?????????? ???. ??????. ?????? -?????. ???.  
????????? ???. ??????. ??????. ???. ??????. ???. ??????. ???. SPÖ ??????. ???. ??????

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

?????. ? ?????????? ??? ?????? ?????? ?? 2004. ??? ?? ?????? ??????, ?? ?????? ???

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

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

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

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

????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ? ?????????? ??? SPÖ ???

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

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

15. ????? ?? ?????? ???, ?????? ?????? ??? ? ??? ?????? ??????? ?????? ?????????? ?? ??  
????????? Hong Kong Trade Development Council, Apple and Pear Development Council ??  
Tolsma. ???? ?? ??????? ???????? ?? 1998 ??? ?? 2003, ??? ??????? ??????? ??  
?? ??????? ?? ??????? ?? ??? ??????? ?? ??? ??????? ?? ??????? ?? ??????? ??  
????????? ?? ?????? ??????? - ?? ?? ??? ?????? ??????? ?? ??? ?????? ????????,  
????????? ?? ???, ?? ??????????? - ??? ?????? ?? ??? ?????? ?? ??? ??????? ?? ?? ??? ???????,  
????????? ?? ???, ??????? ?? ??? ??????? ?? ??? ??????? ?? ??? ???????, ?? ??? ??? ????????.  
?? ??? ?????? ??????? ?? ??? ??? ?????? ?? ??? ??????? ?? ??? ??????? ?? ??? ???????.

16. ??????? ?????????????? ??? ?????????? ?? 2004 ??? ?????????? ??????????. ??? ???  
????????? ???, ??? ?????? ?????????? ?????????? ??????: ?? ?????? ?????????? ?????????? ???  
????????? ??? ?????????????????? ?????????? ??? ?????? ?????????? ??? ??????????, ?????? ?  
???? ??? ?????????????? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ??????????????  
???? ?????????? ??? ?????? ?????????? ?????? ?????????? ?????????? ?????? ?????????? ??? ?????????? - ??  
????????? ?? ?????? ?????????????? ??? ?????? ???' ?????? ?????? ?? ?????????? ?? ?????? ??? ?????????? ?? ???  
????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????? ?????? ??? ?????? ?????? ????. ?????? ?????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ?????? ?????? ?????????? ?????? ??????. ???????, ? ?????????? ???  
????????? ?? ?????????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? - ??.  
????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???  
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17. ??????, ??????????? ??? ?????????? ?????????? ?????????? ?????? ?????? ??? ?????????? ???  
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18. ?? ?????????? ?? ?? ?????????? ?? ?? ?? ??????? ?? SPÖ ???  
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??? ?????????? ?????????? ?????? ??? ??????, ?? ?? ??????, ?????????????? ??? ?????? ???  
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19. ??? ?????, ?? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????????? ?????? ???  
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????????? ?? SPÖ ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??????  
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### III – ??????

20. ??? ??? ?????? ??????, ?????????? ??? ?????????? ?? ??????????, ?????????? ???  
??????????, ??? ?? ?????? 4, ?????????? 1, ??? ?????? ?????? 77/388/??? ???  
?????????, ??? 17?? ??? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????  
??? ?????????? ?? ?????? ?????? ?????? ?????????? – ??? ?????? ?????? ?????? ??????????????  
?????: ?????????? ?????????? ???, ?????? ?? ?????????? ??? ??? ?????? ????  
«????????? ??? ??????», ??? ?????? ?????????? ? ?????? ?????? ?????? ?????????? ??????  
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????????? (????????? ?????????? ???.) ??? ??? ?? ?????????? ??? ??? ?????? ???  
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«????????? ??????» ??? ??? ?????? ??? ?????? ?????? ???.

1 – ?????? ??? ??????????: ? ??????.

2 – ??? ?????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ??? ?????????? ???

? ?????????? ??? ?????? ?????, ??? ???????? ?? ??? ????? ?????? ?????? ??????? ? ?????? ?????? ?????.  
?????? ???? ?????????????? ????: ?????????? ?????????? ????? (?? ????. ????. 09/001, ?. 49).

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??????, ??????? ??? 21?? ??????????? 2006, C?223/03, University of Huddersfield (??????  
2006, ?. I?1751 ???? 47).

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2003, ?. I?6729, ???? 42).

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????? 18), ??? 29?? ??????? 2004, C?77/01, EDM (?????? 2004, ?. I?4295, ???? 48), ???  
????????????? ??? ?????????????? 3 ??????? T?Mobile Austria ?.?? (????? 38).

6 – ?. ?????????? ??? 5?? ?????????? 1981, 154/80, Coöperatieve Aardappelenbewaarplaats  
(?????? 1981, ?. 445, ???? 12), ??? ??? 23?? ??????? 1988, 230/87, Naturally Yours  
Cosmetics (?????? 1988, ?. 6365, ???? 11).

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11 – ?. ??????? ??? 3?? ??????? 1994, C?16/93 (?????? 1994, ?. I-743).

12 – ??.?. (????? 14).