

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

JULIANE KOKOTT

??? 23?? ?????????? 2015 (1)

?????? C?520/14

Gemeente Borsele

????

**Staatssecretaris van Financiën**

[?????? ??? Hoge Raad der Nederlanden (???? ???)  
?? ?? ?????? ?????????????? ?????]

«?????????? ?????????? — ??? ?????????????????? ??? — ????? 9, ?????????? 1, ???  
?????? 2006/112/??— ?????????????? ??? ????? — ?????????? ?????????????? — ??????????  
????????? ???' ?????? ??? — ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????????  
?? ?? ??????? ???»

I – ????????

1. ? ??????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????. ??????, ? ??????  
?? ??????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????? ??? ??????. ?????? ??? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ??????  
??? ?????????? ??? ?????? ??? ?????, ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ??????  
????????? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ??????  
????? ??? ?????? ?????????? ?????? (?? ????: ???) (2).

2. ??? ??? ?????? ?????????? ?????? ?? ?????? ?? ? ?????? ??? ?????????? ??? ?????????? ??????  
????? ?? ?????? ??? ??? ?????? ??? Borsele ?????? ?????????? ?????????? ??? ?????????? ?? ???.  
????? ?????? ??? ? ?????? ??? ??????. ??????????, ? ?????? ?????? ??? ?????????? ??? ?????????? ???,  
????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???,  
????? ??? ?????? ??? ??? ?????? ?????? ??? ?????????? ?? ?????????? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

3. ??? ?????? ??? ??????, ??????, ?? ?????????????? ?? ? ?????? ??? Borsele ??? ??  
????????? ?????? «????????? ?????? ??????». ? ?????? ??? ?????? ??????, ???  
????????? ?????? ?? ?????? ? ?????? ?????? ?????? ?????????? ??????, ??? ?????????? ???  
????????? ??? ?????? ?? ?????? (3). ??????, ?? ?????? ??? ?????? ?????? ?????? ???  
?? ?????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????????? ??????????.

II – ?????? ???????

4. ? ?????????? ??? ???. ????? ?????????? ?????? ?????????? ??? ???. ?????? 2006/112/??  
??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ??? ?????? ?????????? ???  
????????????? ??? (4) (??? ????: ?????? ???). ? ??? ?????? (5), ? ?????? ???  
????? ??? 31 ?????????? 2006, ??? ??? ?????? ??? ?? ?? ?????? ??? ?????? ???  
?????. ??????????, ??? ??? ?????????? ?????????? ??? ?????????? (6), ?????? ??? ???  
??? ?????? ?????????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????????? ???  
?????????.

6.     ?? ?????? 9, ??????????? 1, ??? ?????? ??? (????? ???? 4, ??????????? 1 ??? 2, ??? ?????? ??????) ?????? ??? «????????? ??? ??????» ??? ????:

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

?? “???????????? ??????????????” ?????????? ??? ?????????????????? ??? ??????????, ???  
???????? ? ??? ?????????? ??????????, ?????????????????? ??? ??? ??????????????  
?????????, ??? ?????????? ?????????????????? ?????? ??? ??? ?????????????????? ??? ??????????  
?????????????. ?? ?????????? ?????????????? ??????????, ??????, ? ??????????????  
????????? ? ?????? ??????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????.

7.     ?? ?????? 13, ?????????? 1, ??? ?????? ??? (????? ????? 4, ?????????? 5, ?????? ??? ?????? ??????, ??? ?????? ??????) ??????? ?????? ?????? ??? ?? ?????????? ??? ??????:

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

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

8.      ?? ?????????? ? ?? ??????? ???, ??? ????? ??????????? ?? ??? 13,  
?????????? 1, ??? ??????, ??????????? ?? ?????? 5 ?? ??????????? «????????  
?????????».

III - ? ??????? ??? ??????? ????

????? ??? ?? ??? 2008.

10. ?????? ?????????? ??? ???? ?????? 2008/2009 ?? ?????????? ?????????? ????????,  
?? ?????? ?????????? ??? ???? ?????? ??? ?????, ??? ?? ?????? ????. ??? ?? ?????  
???? ?????????? ?? ?????????? ?????????? ??????????, ?? ?????? ?????????? ?????????? ??  
????????? ?? ??? ????? ?????????? ??? ??? ?????????? ??? ?????????? ??? ??? ?????????? ???  
????? ??????. ? ?????? ?????? ??? ????? ?????? ?? 458 231 ???.

11. ?????? ?????????? ?????????? ??? ????? ?????? ??? ??????????, ?? ?????? ?????? ??  
????????? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????????? ????. ??? ?????????? ?????? 6  
??? 20 ???????????, ?? ??? ?????? ?? ?????????? ?????????? ??? ?? ?????? ??? ?????? ??  
????????? ??? ?????? ?? ?????????? 6 ?????????????? ??? ?????????? ?????????? ??? 20  
????????????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ??  
????????? ??? ??????. ?? ?? ??????, ?????????? ?????? ??? ?? ?????? ??? ?????? ??? ??????. ??  
???? 2008 ?? ?????????? ?????? ?????? ?????? ?? 13 958 ???.

12. ?????? ?????????????? ??? ? ?????????????? ??? ?????? ?? ?? ?????????? ??  
????????? ?? ??? ?????? ????????. ?? ?? ?????? ????????, ???? ??? ?????? ???, ??  
????????? ?? ??? ?????? ????????. ?? ?? ?????? ????????, ???? ?????? ?????? ???, ??  
????????? ?? ??? 13 958 ????, ??? ?????????? ?? ?? ?????? ???? ??? ?????? ???  
??? 458 231 ????, ?? ??? ?????? ??? ????????, ?? ?? ?????????? ??? ?????????? ???  
?????????. ?? ?? ??????, ? ?????? ?? ?????? ?? ?????? ?????????? ??????. ????????, ?  
????????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ? ?????????? ???  
????????? ??? ??? ?????? ??? ?????????? ?? ?? ?????? ????????, ?????????? ???  
????????? ??????????????.

IV – ? ?????????? ???? ??? ??????????

?????? ? ? ?????? 2, ??????????? 1, ??????? ??, ??? 9, ??????????? 1, ??? ??????? ??? ??  
?? ??????????? ??? ?? ?????? ???, ??????????? ??? ?? ??????? ??????? ??????? ??  
?????? ??????, ??? ? ?????????????? ??? ?????? ?????? ?????????????? ???????, ???  
????? ?????? ?? ??????????? ?? ??????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????  
?????; ?????? ??? ?? ??????? ??? ?????? ??? ? ??????? ??????? ?? ?????? ??? ?????? ???  
?????? ??? ? ? ??????? ??????? ??? ?????? ?? ?????????????? ??????? ??? ?????? ??? ??????  
????????; ?? ? ??????? ??????? ??? ?????? ?? ?????????????? ???????, ?????? ?? ??????  
????????? ??????? ??? ?? ? ??????? ?????? ?????? ??? ?????? ?????? ?????? 6 ??? 20  
????????? ? ??????? ?????? ??????? ??? 20 ??????????;

14. ?????????????? ??????? ?? ?????????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??  
????????? ??? ??? ??????, ?? ??????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ??? ??? ??????  
????????? ?????? ??? ? ?????????? ??????????. ???' ?????????? ?????? ??? 26??  
????????? 2015 ?????? ??? ? ??????.

V - ?????? ????????

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

16. ? ?????????? ??????????, ??????? ?? ?? ????? ?????? ?????? ??? ?????????? ???????????, ??? ?? ??????????. ??????, ? ?????? ?????? ?? ????? ?????? «????????????? ??????????????», ???, ??????, ?? ??? ?????????? ?? ?????????????? ??? «????? ?????? ??????????». ???? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ?? ??? ?????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

17. ??????? ??????? ??? ?????????????? ?????????????????? ??????????? ?? ??????? ?????? ???  
?????? 9, ??????????? 1, ??? ??????? ????. ?? ?????????? ?????????????? ????????????,  
???? ?? ???? ?????—???? ?? ????? ??? ????? ?????????? ??? ?? ???????????  
?????????? (7)—, «???? ?????????????? ??? ??????????, ??? ??????? ? ??? ???????????  
?????????, ?????????????? ??? ?? ?????????????? ??????????, ??? ??????????  
????????????? ??? ?? ?????????????? ??? ?????????????? ??? ?????????? ??????????».

18. ? ?? ????? ??????? ?????????? ?? ?????? ?????? ?????? ?????????? ?????? ?? ?????? ?? ?? ??  
????? ?????? ??????????. ?? ?????? ?? ?????? ??? ?????????? ?????? ?????????? ?? ?????? ?? ??  
????? ?? ?????????????? ?? ??? ??? ??? ??? ?????????????? ?????????? ?????????? ?? ?????????? ??  
?????????????. ????????, ??? ?? ????? ?????????? ??? ?????????? (8) ? ???  
«????????? ??????????» ?????????? ??????????, ? ?? ?????? ???  
????????????? ?? ? ?? ?? ?????? ?????? ?? ?????? 13 ??? ?????? ??? ??, ? ??  
????? ?? ?????????? ??? ???????.

20. ???????, ??? ??? ?????????? ??? ????? ??????? ??? ?????? ?? ?????????? ??? ?  
????????????? ??? ?????????? ??? ?????????? ?????? ?????? ??? ?????????? ?????????? ???  
????????? ??? ?????? ??? ?????? ?????????????? ?????? ?????? ?? ?????????? ?, ? ?????????? ???  
????????? ?????????? ??? ?????? 13 ??? ?????? ?????? ??? ?????? ??? ?????? ?? ??? ??????????????  
??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????  
????????????? ?? ??? ?????????????? ?????????? (9). ??? ??????, ??? ?????? ???  
????????? ?????????? ?????????????? ?????????? ?????????? ?? ?????? ?????? ?????? ??????????  
????????? ?????????????? ??? ??? ?????? ??? ?????? 9, ?????????? 1, ? ??????????  
????? ?????? ?? ?????????? ??? ?????? ??? ?????? ?? ?????????? ?, ?????? 5, ??? ?? ??? 13,  
????????? 1, ??? ??????, ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ? ?????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??????????

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

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

?— ? ?????????? ?????????????? ??????? ?? ?????? ?????? ??? ?????????????? ???  
????????????? ??? ??????

22. ? ??? ?????? ??????? ?? ?????? ??? ?????? ??? ?? ?????????? ?????????? ??? ??????????  
????????? ??? ?????? ?? ??? ?????????? ??? ??? ?????? ??? ?????????? ??? ??????????  
????? ?? ?????? ?????????? ?????????? ???, ??????, ?? ?????????? ?? ???.

23. ??? ?????? ?????? ? ?????? ?????????? F. G. Jacobs ?? ??? ??? ??????, ?? ???  
??? ?????? ??? ?? ?????? ?? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ??????  
????????? ??? ?????????? ??? ?????????? ?????????? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? (10). ??? ?????????? ??? ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????  
????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ?? ?? ?????? ???  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ??? ?????? ???, ?  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ???.

24. ??? ??? ?????? ???, ???' ?????????? ??? ?? ??????, ??? ??? ?????? ??? ??????  
??? ?????? 13 ??? ?????? ???, ? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??  
????????? ?? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1,  
????? ?????? ???, ??? ?????? ??? ?????? ??? . ? ?????? ??? ?????? ??? ?????? ??? ??????.

25. ??????, ? ?????????? ??? ?????????? ?????????????? ?????????????? ??? ??????????  
????? ?????????? ?????????? ??? ?????????? ?? ?????? ?????????? ??? ?????? ???.  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????  
????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????????? ??? ?????????? ?? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ???.  
????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? 13 ??? ?????? ????. ? ?????? ???, ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? 1 ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

26. ? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ?????????????? ??? ??????????  
?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? . ??? ?????? ?????? ?????? ?????? 5 ??? ?????? ???, ? ??? ?????? ??  
????????? «????? ?????? ??? ?? ?????? ?????????? ». ?? ?????? ?????????? ??? ???  
????? ?? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????????? (11), ??? ?? ??  
????????? ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ??????  
(12). ??????, ?????, ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
????????? ???, ? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?? ?????????? ??? ??????, ?????????? ?? ?????, ?? ? ??????????  
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (13).

27. ??? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????????? ???, ? ?????? ??? ??? ???

????????????????? ??? ?????????? ??? ?????? ???????????, ??? ?????? ?????? ?????????? ??????????????.  
?? ?????????? ?????????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ???  
?????????????, ?? ??? ?????????????? ??????????, ??? ?????????? ? ?????? ??????????  
????????????? ?? ?????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? 9,  
????????? 1, ??? ?????? ???, ?? ?????? ?? ?????? ??? ?????????? ??? ?????? ???  
????????? ?????????????? ??? ?????????????? ??? ?????? (14). ? ?????????? ??? ??????  
?????????????. ???????, ??? ?????? ??? ?????????? ?????? ?? ?????? ?? ??????????  
????? ??? ?? ??? ?????? ?????? ??? ?????????? ?????? ?? ?????????? ???  
????????????? ??? ???????, ??? ?????? ?????? ?????? ???????, ??? ?? ?????????? ???  
«?????????????» ??? ?????? ?????????????? ?? ??? ?????? ?????????? ???.

? — ?????????????? ??? ?????????????? ??????????????

28. ?? ???? ?? ??????? ?? ?????? ?? ?????????????? ??, ????, ????? ?????????? ??????????, ?  
????????? ??, ????, ?????????? ??, ????, ?????? ??, ????, ?????????? ??, ????, ?????????? ??, ????, ????  
????? ??, ????, ?????? 9, ?????????? 1, ?????? ??????, ????, ?????? ????.

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

30. ? ?????????????? ?????????? ?? ?????????? ?????????????? ?? ?????????? ?? ?????????? . ?? ?? ??  
????????? ?????????? ? ??? ?? ?????? ?????????? ?????????????? ?????????????????? ?? ?????????????? ??  
?? ?????? ? ??? ?? ?????? ?? ?????????????? ??????. ????. ???? ?? ?????????????? ?????? ??????????  
????? ?????? ?? ????????, ?????? ?? ?? ????????, ?????? ?????? ?? ?????? ?????? ?????? ?? ?????????? ??  
????????? ????. ?????? ?????????? , ?????? ?????, ??? ?? ?? ? ?????????????? ???? ??????????  
????????????? ?????????????? ????. ??? ?? ?????? ??? ?????? ??? ?????? 9, ?????????? 1, ?????????? ?,  
??? ?????? ????. ????. ?????????? , ??? ?????????? ????. ??? ?? ?????? ?? ?????????? ?? ??????????  
??? ?????????? ????. ??? ?????????? ?????????? ?? ?????????? ?? ?????? ??? ?????? ?????? ???.

## 1. ?????? ??????????

32. ? ?????? ??? ?????????? ??? ??? ?????? ?????? ?????? ?? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ???  
 ?????? ?? ?????????? ? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
 9, ?????????? 1, ??? ?????? ???, ??? ? ?????????? ??? ?????? ?? ?????? 2 ??? ?????? ??? ????. ??' ???? ???  
 ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? 2 ??? ?????? ??? ?????? ??? ?????? ???  
 ?????? ?????? ?? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
 ?????????? ??? ?????? 2 ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
 ??? ?????? 9 ??? ?????? ??? (15).

33. ????????, ??? ???? ?????? ?????????? ? ?????????? ?? ??? ?????? ?? ?????????? ??  
????? ??? ?????? ??? ?????????????? ??? ?????? 2, ?????????? 1, ?????????? ?, ???  
????? ??? ???, ??? ???? ??? ?????? ??? ?????????? ?? ?????? ??? ?????????? ???  
????????????? ??? ?????? ??? ?????? ?????? ??????. ?????? ??? ?????????? ???, ??? ???? ?????? ???  
? ?????? ?????? ?????????? ?????????? ?? ?????? ?????? ?????? ?? ?????? ?????? ???,  
????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
?? ?????????? ??? ?????? 24 ??? 25 ??? ?????? ??? ???.

34. ??????, ???, ?? ?????? ??? ?????? ?????? ?????? ?????????? ?? ??? ?????? ?????? ??????  
?????????, ?????????????? ??? ???? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ???  
????? ??? ??? ?????? ??? ?????? ?????? ?????? ?????? ???, ?????? ? ?????? ??? ??????  
25, ?????????? ??, ??? ?????? ???, ??? ???? ?????? ?????? ???, ??? ???? ?????? ?????? ??????  
????? ??? ?????? ?? ?????????? ??? ?????? ?????? «?? ?????? ???». ??? ??????  
????, ?? ?????????? ??? ?????? ?????? ??? ??? ?????????? ??? ?????? ?? ??????  
????????? ?????????? ??? ?????? ???, ??? ?????? ?????? ?????? ?????? ??? ??????  
????????? ???' ?????? ??? ?????? ??? ?????? ?????? ?????? (16).

35. ??????, ?? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?? ??? ?????? ??? ??????  
????? ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ??????????  
????????????? ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ?????? ???????. ??? ??????  
??? ???? 4 ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ???  
????????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ???  
??????. ??????????, ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??? ???? ???  
????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??? ?????? ???  
????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??? ??????.

36. ????????, ?? ??????????, ?????????? ??? ?????? ?????? ??????, ??? ?????? ???  
????????? ?????? ?????????? ??? ??????????, ?? ?????? ?? ?????????? ??? ??????  
????????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? (17)  
????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? (18),  
????? ?? ?????—????????? ?? ?????? ?????? ??? ?????????? ?????? ??????— ??? ??  
????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ?? ?????? ??????????. ??? ?? ?????????? ???, ? ?????? ?????? ?? ??????  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
??????. ? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????  
????? ??? ?????? ??? ??????.

37. ??? ??????, ??? ???? ?????? ?????????? ??? ?????? ?? ??? ?????? ??????????, ?  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 2, ?????????? 1, ?????????? ?, ???  
????? ???, ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ???????. ??? ???  
????, ??? ??????, ??????, ?? ?????????? ???? ?????? ?????? ??? ?????? ??? ???  
????????? ??? ??? ???.

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

38. ??? ???? ??????, ??? ?????????? ?????? ?? ?????? ?? ?????????? ?? ??? ??????  
????? ???? ?????? ??? ?????? ?????? ?????? ?????? (19).

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

????????? «????? ??????» (20). ?????? ??? ???? ?? ???? ?????? ???????????, ?? ???????????  
????????? ??? ???? ?? ??????? ?? ???? 9, ?????????? 1, ?????? ??????, ??????  
?????????, ??? ??????? ???, ??? ??? ?????? ?????????????? ????? ?????? ??????  
????????? ?????????????? ??? «????? ?????? ?????? ?????? ??????».  
?????????, ? ?? ??? ?????? ??? ?????? ??? ?????? ??? ??? ?????????? ?????? ???  
???? ??? ?????????????? (21).

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

41. ?? ??????? ??? ???? ?????? ??? ???? ???? ???? ?????? ???, ?? ??? ???????????, ???  
?????? ?? ?????? ??? ???? ?????? ?????? ?????????? ???????????, ??????? ???  
????????? ?? ??????? ??? ?????? ?????? ??????. ??? ???? ?????? ???, ?? ??????? ???  
????????? ??? ???? ?? ?????? ??? ?????? ?????? ?????? ?????? ?? ???? ?????? ??????  
??? ??????????. ??? ?????? ???, ?????????? ??? ?????? ?????? ??? ?????????? ??? ??????  
????? ??? ?????????? ??? ??? ??????????, ?? ??? ?????? ?? ?????????? ?????? ???  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ?????? ??? ?????????? ??????  
????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ???  
????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ???  
????????? (22).

42. ????????, ?? ?????? ?????? ?????? ??? ???? ?????? ?????? ?????? ?? ???????  
?? ??? ?????? Hotel Scandic Gåsabäck, ?? ??? ?????? ?? ?????????? ?????????? ???  
??? ?????? ?????? ?? ?????????????? ?? ?????? ?? ?????? ?????? ?????? ??? ?? ???????  
????? ?????? ?????? ?????? ??? ?????? (23).

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

43. ?? ?? ?? ?????????? ?????? ?????????? ?????? ?????? ??? ???? ?????? ?????? ?? ???????  
?? ?????????? ?????? ?? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??? ??????  
?????????, ?????????? ?? ?????????? ? ?????????? ???.

44. ?????????? ?????? ?? ?????? ?????????? ?????? ??? ?????? ?????????? ??????, ???  
????? ?????? ?? ?????? 9, ?????????? 1, ??? ??? ?????? ?????? ?????????? ?????? ??? ??  
????????? ?????? ?????? ? ?????????? ??????, ? ?????? ?????? ?????????? ??? ??  
????????? ??? ??? ?? ?????? 2, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??  
73 ??? ?????? ????.

45. ??? ?????? ??? ?????????? ?????? ?????? ?????? ?? ?????? «?? ?????? ??????»  
?????? ?? ?? ?????? ?????????? ??? ?????? 2, ?????????? 1, ?????? ??, ??? ??????  
???? ???, ?????? ?? ?????????? ?????????? ??? ?????? Hotel Scandic Gåsabäck ???  
????? ??? ?????? ?????? ?? ?????? ?????? ?????? ?????????????? «?? ?????? ??????»  
???? ??? ?????? ??? ?????? 2, ?????????? 1, ??? ?????? ?????? ???, ?????? ??? ??  
????????? ?????? ?????????? ??? ?????? ?????? (24). ?????? ??? ?????? ?????? ??? ??  
????????? ?? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
?? ??? ?? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??.

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

47. ??????????, ??? ?????? ??? ???????? ??? ?? ???? ?????????????? ?????????  
?????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1, ??? ?????? ???  
??, ?????? ?????????? ?????????.

50.    ?? ????????????, ???? ??? ???? ?????????????? ???. ?????????? ?????? ??? ????  
    ???? ?????????? ????. ????? ?????????? ????. ??? ?????? ???. ?????? ???. 2, ??????????  
    1, ??? ?????? ????. ???, ??? ?????????? ????. ?????????? ????????????????, ??????? ? ??????  
    ???? ?????????????? ????. ??? ?????????? ????. ?????? ?????? ?????? ????. ?????? ????  
    ?????? 9, ?????????? 1, ?????? ????, ?????? ???????, ????. ??? ?????? ????. ????. ????. ?????,  
    ????? ?? ????????, ????. ? ?????????? ????. ?????? ????. ?????? ????. ?????? ?????? ???????????,  
    ????? ????. ?????? ????. ?????? ????. ?????????????? ????. ?????? ?????? ????. ?????? ????.  
    ????? ?????? 2, ?????????? 1, ??? ?????? ????. ???, ?? ?????? ????. ????. ????. ????. ??  
    ????????? ????. ????. ? ?????????????? ????. ????. ????. ?? ?????? ????. ?????? ????. ????. ??  
    ????? 9, ?????????? 1, ??? ?????? ????. ???, ??? ?????? ????. ????. ????. ?????? ????. ????.  
    ????????? ????. (31).

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

51.      ?? ???? ?? ??????? ?? ??????? ?? ?????????? ?? ? ?????? ?????????? ?? ? ?????? ??

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

– ??????? ???? ???? ??? ?????? ??? ?????????????? ??? ??????? ??? ?????????????? ???  
??? ???????

52. ???????, ?? ??????? ??? ?????? ?? ?????? ?? ?????????????? ?? ?? ?????????? ??? ?  
????? ??? ??????? ??? ?????? ??? ?????????????? ??? ??? ?????? ?????? ??? ??? ??????  
??? ?????? 2, ?????????? 1, ?????????? ?, ??? ?????? ??? ?. ?????? ?????? ?????????? ??  
?????????.

53. ??? ?????? ???????, ? ?????????????? ?????? ?? ??????? ?? ??????? ???? ?  
????? ??? ?????? ??? ?????????????? ??? ?????? 2, ?????????? 1, ?????????? ?? ??? ?, ???  
????????? ??? ?????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??? ??????????  
????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????????  
????? ??? ?????????????? (32). ??? ?????? ?????? ?????? ??? ?????? ??? ??? ?????? ??  
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ?????????? ?????? (33)  
??? ? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????? (34).

54. ????? ??????? ??? ?? ??????? ?????????? ?????????? ?? ???????????, ??????? ??  
??? ?????? ??? ?????? ??????? ?? ?????????? ?????????? ??? ?? ?????????? ??? ????????. ???  
????????? ?????????? ??? ??? ?????????????? ?????? Hotel Scandic Gåsabäck, ?? ???????  
????????? ?????????? ??? ?????? ?????? (35). ??? ??????, ? ?????? ??  
????????? ??n ??????? ??? ?????????? ??? ?????? ?????????? ?????????????? ??????.

– ?????? ?????????? ?????? ??? ?????? ??????

55. ???, ???, ???????, ? ?????? ??????? ?????? ??? ?????? ??? ?????? ??? ?????? 2,  
????????? 1, ??????? ?, ??? ?????? ??? ??? ??? ?????? ??? ?? ?????????? ??? ???  
????????????? ?????????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??? ?????? ???  
????? 9, ?????????? 1, ?????? ??????, ?????? ??????, ??? ?????? ?????? ??? ??? ???.

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

57. ???????, ??? ? ??? ??????, ?? ?????????? ?????????? ?????????? ??? ???????  
??? ? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ?????????? ??? ??? ??? ???  
????? ??? ?????? ??? ?????? ?????? (36). ??? ?????? ?????? ?????????? ???, ???,  
??? ?????? ??? ? ?????? ??? ?? ?????? ?????????? ??? ??? ??? ?????? ?????? ??? ??  
?????????.

58. ?????????????? ?????? ??????? ??? ?? ?????????? ?????? ??? ?????? ???  
?????? ??? ? ??? ?????? ?????? ?????????????? ?? ??? ?? ?????? ??? ??? ??? ??????  
??? ?????????? ??? ?????? ?????? (37). ?????? ?????? ?????? ?????????? ??? ??? ???  
????????? ?????????? ???, ??? ?????? ?? ?????? ??? ??????.

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

????????? ????? ???? ?????????? ??? ?????????? ??? ?????????? ?????????? ?????????? (38). ?? ???  
????????? ??? ????? ?????????????? ??????????. ? ?????? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ?????? 3 % ??? ?????? ?? ???? ?????????????? ??? ??? ?????????? ??? ?????????? ???  
????????? ??? ???????.

60. ???????, ??? ?? ?????? ?????????? ??? ?? ???? ?????????? ?? ???? ?????????? ???????, ???  
??? ?? ???? ?????????? ?? ???? ?? ???? ?? ?????????? ?????? ?? ???? ?????????? ?? ????  
????? ?? ???? ?? ???? ?? ?????, ?????????? ?? ???? ?? ?????, ??? ?????? ??????. ??????????, ?  
?????? ?? ???? ?? ???? ?? ???? ?? ?????????? ?? ???? ?? ???? ?? ???? ?? ?????????????? ???????, ?  
????? ?? ???? ?? ???? ?? ?????????? ?? ???? ?? ?????????? ?????? ?? ???? ?? ?????????? ?? ????  
????????????? ?? ???? (39).

- ?????????? ????

62. ?????????? SPÖ Landesorganisation Kärnten ?? ??????????? ??????? ??? ??  
????????? ??????????????? ?? ?????? ??? ??????? ?????? ??? ?????? ??? ??????? 9,  
?????????? 1, ??????? ??????, ??????? ???????, ??? ??????? ???????, ??? ??????? ???, ?????? ?  
????????????? ??????? ??????? ?????????? ?????????? ??? ??????? ??? ??????? ???  
????????????? ??? ?? ?????????? ??? ??????? (40). ??????, ?? ????? ???????????  
????????????? ??????? ??????? ?? ?????????? ?????? ???' ?????? ??? ??? ??????????  
??? ?????? ?????????? ?????????????? ?????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?????? (41).

63. ??? ?? ?????? ?????????? ??? ?????????????? ??? ?????? ?????? ?????????????? ??? ?????????????? ??  
????????? ??? ?? ????????????, ??? ?? ?????????? ??? ?????????? ??? ?????????? ??????????????  
???????????????, ?????????? ?? ? ?????????????? ?????????? ?? ??? ?????? ?????? ?? ??? ??? ?????  
????????? ?? ?????????? ??? ?????????? ?????????????? ?????????? ??????????????. ??? ?????????? ???  
????????? ??? ?????????? ?? ?? ?????? ?????????? ?????????????? ??? ?? ??? ?????? ??????????  
????????????? ??? ?????????????? ??? ?????? 9, ?????????? 1, ??????? ??????, ???????  
?????????, ??? ??????? ??? (42).

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

65. ????? ?????????????? ????? ?? ???? ?????? ??? ? ?????? ?????? ??? ?? ??????????

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

? ?????????????? (43). ??? ?????? ?????? ??????? ??? ?????????? ?????????????? ??? ?? ???  
?????? ?????????? ??? ?????????? (44). ??? ?????????? ??? ?????????? ?????? ?????? ???  
??? ?????????? ? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ???,  
??? ?????? ??? ?????????? ??????? ??? ??? ??????, ?????????? ???, ??? ?????? ??  
????????? ??? ?? ?????? ?????? ?????????? ?????????? ???, ?????? ? ?????????? ???  
????? ??? ?????? ?????? ??? ?????????? ??????.

67. ? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??? ??? ????  
????? ??? ?????? ??? ??? ?????? ??? ?????????? ??? ?????? ?? ??? ??? ????  
????????????? ?????? ??? (45).

68. ??????,—??? ???????? ?? ???????? ??? ?????????? ??? ?????????? ??? ??????????—  
??? ?? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?? ?????? ??????????—  
?????? ?????????? ??? ? ?? ???????? ??? ?????? ?? ?????????? ??? ?????????? ???  
????? ?? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? ???  
????????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??? ???, ??? ??? ?????????? ??? ?? ?????? ???, ??? ??? ??? ??? ? ??? ??????  
??? ??? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ???  
??? ?????? ??? ?????????? ?????????? ?????????, ??? ?????? ?? ?????????? ??? ??????????  
? ?????? ??? ?????? ??? ?????????? ?????????. ?????????, ? ?????????? ??? ??  
????????????? ?? ?????????? ??? ?????????? ?????????? ?????? ??? ??? ??????, ???  
????? ??? ?????? ?????????? ??? ?????????? ?????????? ?????? ??? ??? ?????? ???  
????????? ?? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ??? ? ??? ??  
????????? ?? ?????????? ??? ?????????? ??? ??????.

69. ???????, ?? ?????????? ??? ??????? ??? ??, ??? ?????????? ? ?????????? ???  
?????? ??????????, ?????? ??? ?????????? ??? ?????? ?? ?????? ?????????? ??????????,  
????? ?????? ? ?????????? ??? ?????? ??? ?????? ?????????? ???, ?? ? ?????? ???  
????????? ??? ?????? ??? ?????? ???, ? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ?????????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 3 % ???  
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????. ??? ??????, ? ?????? ?????????? ??? ?? ?????? ?????????? ?????????? ??  
????????? ??? ?????????? ??? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ?? ?????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????. ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ?????????? ??? ??????????.

— ?????? ?????? ? ?????? ??? ??????????

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

71. ? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???

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

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

73. ??????????, ??? ???? ?? ?????????????? ??? ???? , ? ?????????? ??? ?? ??? ???? ?????  
????????????? ??????? ??? ?? ??? ?????? ?? ?????????? ?????? ??? ?????? ?????????, ??????  
???? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????????? ??????  
????????? ?? ??????, ??? ?? ?? ?????????? ??? ?????????? ?????? ?????????? ?????????, ??  
????????? ?? ?????????? ?????? ?????????? ?????? ?????????? . ? ?????????? ???  
????????????? ??? ?????????? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??????  
???? ?????????? ??? ?????? ??? ?????? 13, ?????????? 1, ?????? ??? ??????  
??????, ??? ?????? ??? (46).

= ?????????? ???? ??????????

74. ??????????? ?????? ?????? ?? ???????????, ?? ??? ?????????? ?? ???? ?????????? ??  
????????? ??????????? ?? ?????? ?? ?????????? ???????????, ??? ? ?????????? ??  
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
????? ?? ?????? 9, ?????????? 1, ?????? ??????, ??? ?????? ????.

? — ??????????

75. ???????????, ??? ????? ?? ??? ?????????????? ??? ?????????????? ??? ?????????????? ???  
????????????? ?? ??????? ??? ?????????? ?????????????? ??????????????, ? ?????????? ??? ?????????????? ???  
????????? ?? ??????? ??? ??????? ??? ?????????, ??? ?????????????? ?????????????, ??????  
????????????? ?????????????? ??? ??????? ??? ?????????? ??? ??????? 9, ?????????? 1, ??????  
??????, ??? ??????? ????. ??? ???????????, ? ?????? ??? ??????? ?? ?????????, ??? ??????  
??? ?? ??? ???????????????, ?? ??????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 9,  
?????????? 1, ?????? ??????, ??? ??????? ??? ?????? ???.

VI – ???????

76. ?????? ??? ????????, ?????????? ??? ??????????? ?? ?????????? ??? ?????????????? ?????????? ??? Hoge Raad der Nederlanden ?? ????:

1— ??????? ??? ?????????????; ? ??????????.

2 — ???. ?????????? ?? ???. ??????? ???. ????? ???. ?????????? Gemeente Leusden ??? Holin Groep (C?487/01 ??? C?7/02, EU:C:2004:263) ??????? ?? ???. ?????????? ?????????? ????????, Gemeente 's-Hertogenbosch (C?92/13, EU:C:2014:2188) ??????? ?? ???. ?????????? ????????

????????? ??? ??? ??????????? ?????? ?????? Gemeente Woerden (C?267/15), ? ?????? ??????  
????? ??? ?????????? ??????? ??.. ?????? ??? ?????????? Gemeente Emmen (C?468/93,  
EU:C:1996:139) ??????? ?? ??? ???????? ????? ??? ??? ?????? ?????????? ?????????? ???  
Gemeente Vlaardingen (C?299/11, EU:C:2012:698) ??????? ?? ?? ?????????? ???  
?????????????? ?????????? ???????.

3 — ??., ????????, ?????????? Hong-Kong Trade Development Council (89/81, EU:C:1982:121), ???????? ??? ?????? (235/85, EU:C:1987:161), University of Huddersfield (C?223/03, EU:C:2006:124), T-Mobile Austria ??. (C?284/04, EU:C:2007:381), Hutchison 3G ??. (C?369/04, EU:C:2007:382), Götz (C?408/06, EU:C:2007:789), SPÖ Landesorganisation Kärnten (C?267/08, EU:C:2009:619), ???????? ??? ?????????? (C?246/08, EU:C:2009:671), ??? Sondaçor (C?174/14, EU:C:2015:733).

4 — L 347, ?. 1.

5— ????? ?????? 77/388/??? ??? ????????????, ??? 17?? ????? 1977, ????? ??????????????  
???? ??????????? ??? ?????? ??????, ??? ?????????? ?? ??? ????? ?????? ?????? ?????? — ????  
?????? ????? ?????????????? ?????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?.  
49).

6— ???. ??? ?????????????? ?????? 3 ??? ??????? ?????? ???.

7 — ?? ?????? 9, ??????????? 1, ??????? ??????, ??????? ???????, ??? ?????? ???????, ?????? ?? ???? ??  
?????? ?? ??????????? ?????????????? ?????? ?? «?????????????? ??????? ? ?????? ??????»,  
???? ?????? ??? ?????????? ??????? ? ??? ?????? ??????? ??? ?????????? ???????.

8 — ??., ?????? ?????, ?????????? ??????? ????, ????, ????, ????, (235/85, EU:C:1987:161, ????? 8), ?????????? ????, ?????? (C?2260/98, EU:C:2000:429, ????? 26), University of Huddersfield (C?2223/03, EU:C:2006:124, ????? 47), ?????????? ????, ?????????? (C?2246/08, EU:C:2009:671, ?????? 34 ??? 37), ??? Saudaçor (C?174/14, EU:C:2015:733, ????? 31).

9 — ???. ?????????? T-Mobile Austria ?.?. (C?284/04, EU:C:2007:381, ????? 48), Hutchison 3G ?.?. (C?369/04, EU:C:2007:382, ????? 42), Götz (C?408/06, EU:C:2007:789, ????? 15), ?????????? ????. ?????????????? (C?246/08, EU:C:2009:671, ????? 53), ??? ?????????? ????. ?????????? (C?154/08, EU:C:2009:695, ????? 99).

10 — ???. ?????????? ??? ?????? ?????????? F. G. Jacobs ????. ?????? Landboden-Agrardienste (C?384/95, EU:C:1997:433, ?????? 12).

11— ???? 1, ?????????? 2, ??? ?????? ????.

12 — ?????????? Lebara (C?520/10, EU:C:2012:264, ????? 25), ??? Tulic? ??? Plavo?in (C?249/12 ??? C?250/12, EU:C:2013:722, ????? 34)? ?. ?????? ??????? Netto Supermarkt (C?271/06, EU:C:2008:105, ????? 21 ??? ??? ?????????????? ??????????) ??????? ?? ??? ?????? ??? ?????? ?????????? ??? ?????? ?? ?????? «????????????????? ??? ?????????? ??? ?????????? ??? ??????», ??? ??? ?????? Urteil Profaktor Kulesza, Frankowski, Jó?wiak, Or?owski (C?188/09, EU:C:2010:454, ????? 47 ??? ??? ?????????? ??????????) ??????? ?? ?? ??????? ?????????? ??? ???.

13— ???. ?????? 2, ??????????? 1, ?????????? ?, ??? ?????????? 2007/436/??, ??????? ??  
???????????, ??? 7?? ??????? 2007, ??? ???? ?????? ??? ?????? ??? ?????? ??? ?????? (?)  
?????????? (?? L 163, ?. 17).

14 — ???. ?????????? T-Mobile Austria ?.?.?. (C?284/04, EU:C:2007:381), Hutchison 3G ?.?.?

(C?369/04, EU:C:2007:382), SPÖ Landesorganisation Kärnten (C?267/08, EU:C:2009:619), ??? ?????????? ??? ?????????? (C?246/08, EU:C:2009:671, ???? 53)? ?? . ?????? ????????? Mohr (C?215/94, EU:C:1996:72) ??? Landboden-Agrardienste (C?384/95, EU:C:1997:627) ??????? ?? ?? ?????????? ??????? ?????????? ??? ?? ??????.

15 — ??., ??????????, ?????? Saudaçor (C?174/14, EU:C:2015:733, ????? 31 ??? ??? ?????????????? ??????????).

16 — ?????????? ?????????? ??? ?????? (235/85, EU:C:1987:161, ????? 10), ??? ?????????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 40).

17 — ?. ?????? Mecsek-Gabona (C?273/11, EU:C:2012:547, ????? 53).

18 — ?. ?????? Târ?ia (C?69/14, EU:C:2015:662, ????? 13 ??? ??? ?????????????? ??????????).

19 — ?. ?????? Finanzamt Freistadt Rohrbach Urfahr (C?219/12, EU:C:2013:413, ????? 18).

20 — ?????????? Götz (C?408/06, EU:C:2007:789, ????? 18), ??? ?????????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 37)? ?. ?????? ??? ?????????? ????????? Hong-Kong Trade Development Council (89/81, EU:C:1982:121) ??????? ?? ?? ?????? 4 ??? ?????? ?????? 67/228/??? ??? ??????????, ??? 11?? ?????? 1967, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????, ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? — ?????????? ??? ?????????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????????? (EE ??? . ??? 09/001, ?. 5).

21 — ?. ?????? Götz (C?408/06, EU:C:2007:789, ????? 18)? ?. ?????? ?????????? ?????????? (C?246/08, EU:C:2009:671, ????? 37), ??? ?????? ?????????? ?????????? ??? ?????? ?????????????? ??????.

22 — ?. ?????? ?????????? ??? ?????????? (C?246/08, EU:C:2009:671, ?????? 47 ??? 51).

23 — ?. ?????? Hotel Scandic Gåsabäck (C?412/03, EU:C:2005:47, ????? 22).

24 — ?. ?????? Hotel Scandic Gåsabäck (C?412/03, EU:C:2005:47, ?????? 22 ??? 24).

25 — ?. ??? ?????????? Coöperatieve Aardappelenbewaarplaats (154/80, EU:C:1981:38, ????? 13), Hotel Scandic Gåsabäck (C?412/03, EU:C:2005:47, ????? 21), ??? Tulic? ??? Plavo?in (C?249/12 ??? C?250/12, EU:C:2013:722, ????? 33).

26 — ?????????? ??? ?? ????????? «????????? ???» ??? ?????????? ??? ?????? 72 ??? ?????? ??? ???.

27 — ?????? ?????????? ??? ?????????? (C?246/08, EU:C:2009:671, ?????? 42 ??? 51)? ?. ?????? ??? ?????????? ?????? ?????? ??? ?????? (C?276/97, EU:C:2000:424, ?????? 32 ??? 36).

28 — ?. ?? ?????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????????? (C?246/08, EU:C:2009:671, ????? 37), ??? ?????, ?? ?????? ?? ??? ?????????? ??? ?????????????? ?? ??????????, ?????????????? ? ????? «effectuée contre une rémunération» ? ?????? ??? ?????????? ??? ????? «à titre onéreux» ??? ?????????????? ??? ?????? 2, ?????????? 1, ?????????? ??, ?? ??? ??, ??? ?????? ??? ?????? ??., ??' ??? ?? ?????, ?????? Götz

(C?408/06, EU:C:2007:789, ????? 18).

29 — ??., ??' ??? ???? ??? ??????, ??????? Hong-Kong Trade Development Council (89/81, EU:C:1982:121, ????? 12).

30 — ?. ?????? 41 ??? 42 ???????.

31 — ??., ??' ??? ???? ??? ??????, ?????????? Götz (C?408/06, EU:C:2007:789, ????? 21), ??? ??????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 38).

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

33 — ??., ?????? ????, ?????????? Tolsma (C?16/93, EU:C:1994:80, ????? 14), MKG-Kraftfahrzeuge-Factoring (C?305/01, EU:C:2003:377, ????? 47), ??? Le Rayon d'Or (C?151/13, EU:C:2014:185, ????? 29).

34 — ??., ?????? ????, ?????????? Tolsma (C?16/93, EU:C:1994:80, ??????? 13 ??? 20), ??? Fillibeck (C?258/95, EU:C:1997:491, ??????? 12 ??? 17)? ?. ?????? ??? ?????????? ??? ?????? ?????????? C. Stix-Hackl ??? ????? Bertelsmann (C?380/99, EU:C:2001:129, ????? 32).

35 — ?. ?????? Hotel Scandic Gåsabäck (C?412/03, EU:C:2005:47, ??????? 22 ??? 24).

36 — ?. ?????? ??????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 47).

37 — ?. ?????? ??????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 48).

38 — ?. ?????? ??????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 50).

39 — ??., ??' ??? ??? ?????, ??????? Finanzamt Freistadt Rohrbach Urfahr (C?219/12, EU:C:2013:413, ????? 25)? ?? ??? ?????????? ????? ??? ??? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ??? ???, ??? ??? ?????? 133, ?????????? ??, ??? ?????? ???, ??? ?????? ???, ??? ?????? ?????? ?????? ??? ?????????? ??? ?????????????? ??????????.

40 — ?????? SPÖ Landesorganisation Kärnten (C?267/08, EU:C:2009:619, ??????? 21 ??? 24).

41 — ??????? T-Mobile Austria ??. (C?284/04, EU:C:2007:381, ????? 42) ??? Hutchison 3G ??. (C?369/04, EU:C:2007:382, ????? 36)? ??., ??' ??? ??? ?????, ???????, ??????? Götz (C?408/06, EU:C:2007:789, ????? 19).

42 — ?. ?????????? Enkler (C?230/94, EU:C:1996:352, ????? 28), S?aby ??. (C?180/10 ??? C?181/10, EU:C:2011:589, ??????? 39 ??? 41), Finanzamt Freistadt Rohrbach Urfahr (C?219/12, EU:C:2013:413, ????? 21), ??? Trgovina Prizma (C?331/14, EU:C:2015:456, ????? 24).

43 — ?. ?????? ??????? ??? ?????? (50/87, EU:C:1988:429, ????? 21).

44 — ?. ?????? ??????? ??? ?????????? (C?246/08, EU:C:2009:671, ????? 50).

45 — ?. ?????? 25 ??? 26 ???????.

46 — ??????? ?? ??? ?? ??? ??????????? ???????????, ???. ??????? Isle of Wight Council  
?.??. (C?288/07, EU:C:2008:505).