Downloaded via the EU tax law app / web

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

MACIEJ SZPUNAR

??? 3?? ????? 2018 (1)

??????? C?**153/17**

Commissioners for Her Majesty’s Revenue and Customs

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Volkswagen Financial Services (UK) Ltd

[?????? ??? Supreme Court of the United Kingdom (???????? ??????????? ??? ???????? ?????????)
??? ??? ?????? ????????????? ?????????]

«??????????? ????????? – ????? ??????? ????? ????????????? ????? – ?????? 2006/112/?? – ????? 168 ??? 173 – ??????? ??? ????? ??? ??? ??????? – ??????? ??????????-???????? ??????????? – ????? ??? ????????? ??? ???????????????? ????????? ??? ????????????????? ??? ??? ????????????????? ??????? – ??????? ??? ?????? ??? ??????????? ????????? – ???????? ??? ?????????»

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1. ? ??????? ?????? ??? ???????? ??? ?????? ????? ????? ?? ???????? ??? ????????????????? ?? ???????? ??? ???? ????????????? ????? (???) ??? ??? ???????, ? ?????? ??????????? ??? ?? ????? ??? ??? ????????? ??? ???????????????? ??? ??? ??????? ??? ??????? ???????????-???????? («hire purchase») (2).

2. ??? ??????? ??? ???????? ?????, ?? ??? ???????? ???????? ?? ????????? ??? ??????? ???? ?? ???? ??????? ???????????. ???, ??????, ??? ???????? ???, ???? ??? ??????????? ????, ???????, ???? ??? ?????????? ??????? ???????, «??? ???????? ??? ???????» («elephant in the room»). ? ????????? ????? ????? ?, ???? ?? ????? ??? ??????????, ??????????? ???????????? ??? ??????????? ??? ??????? ???????? ??? ??? ????????? ???????????-????????.

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

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

4. ?????, ??????, ??? ????? ???????? ?? ????? ???? ???????? ??? ??????? ???? ????? ?? ????????????? ?? ???????? ??? ??????????? ??? ????????? ??????????-???????? ?? ??? ?????????? ???????, ??? ?? ???????? ??? ?????? ?? ?? ?????? ??? ?????? ???? ??? ??????? ??????? ??????????.

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

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

5. ?? ????? 1, ?????????? 2, ????? ??? ??????? ??????, ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ????????? 2006, ??????? ?? ?? ????? ??????? ????? ???????????? ????? (3), ?????? ?? ????:

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

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

6. ?? ????? 73 ??? ??????? 2006/112 ?????? ?? ????:

«??? ??? ?????????? ?????? ??? ??? ??????? ????????, ????? ????? ??? ?????????? ??? ????? 74 ??? 77 [(4)], ? ???? ???????? ??? ????? ??????????? ????????? ???????? ??? ??????????, ??? ????? ????? ? ????????? ?? ????? ??? ??? ??????? ????? ? ?????????? ? ? ??????? ??? ????????? ??? ??? ????????, ??? ????? ? ????? ???????, ??????????????? ??? ?????????? ??? ?????????? ????? ?? ??? ???? ??? ??????? ?????.»

7. ???? ?? ????? 135, ?????????? 1, ???????? ??, ??? ??????? ?????:

«1. ?? ????? ???? ?????????? ??? ????????? ???????:

[…]

?) ?? ???????? ??? ?? ????????????? ????????? ????? ??? ?? ?????????? ????????? ??? ?????????? ??? ????? ??? ??? ????????.»

8. ???? ?? ????? 168, ???????? ??, ??? ??????? 2006/112:

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

?) ??? ?????????? ? ??????????? ??? ?? ???? ?????? ????? ??? ??? ?? ????? ??? ??? ??????????? ? ????????? ?? ??? ?????????? ??? ??? ??? ????????? ??? ??? ??????????? ? ????????? ?? ??? ??????????? ??? ????? ?????????? ???? ????».

9. ?????, ???? ?? ????? 173, ?????????? 1, ????? ??????, ??? ?? ???? ???????:

«1. ???? ????? ?? ????? ??? ??? ????????? ??? ??????????????? ??? ?????????? ???? ???? ??? ??? ????????????? ???? ??????? ??? ???????? ???????? ???????? ??? ??????????? ??? ????? 168, 169 ??? 170 ??? ??? ??????? ?? ?????? ??? ???????? ???????? ????????, ? ??????? ??????????? ???? ??? ?? ????? ??? ???, ?? ????? ???????? ??? ???? ??? ????? ??? ??????? ??? ?????? ??????????.»

10. ?? ??????????? ??????? ??????????? ??? ????????? ??? ??????????? ??? ??????? ???? (??? ????????? «????????? ?????????») ????????? ??? ?? ????? 173, ?????????? 2, ??? ??? ?? ????? 174 ??? ??????? 2006/112.

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

11. ?? ????????? ??? ?? ???????? ??? ??????? 2006/112 ??? ?????? ??? ???????? ????????? ?????????? ?????? ???? Value Added Tax Act 1994 (???? ??? 1994 ???? ???) ??? ???? Value Added Tax Regulations 1995 (????????? ??? 1995 ???? ???). ?? ???????? ????????? ??? ??? ??? ??? ??????? ???????? ??? ?? ????? 26 ??? ????? ??? 1994 ???? ???, ????? ??? ??? ?? ????? 101 ??? 102 ??? ?????????? ??? 1995 ???? ???. ????? ?? ????? 102 ??? ?????????? ??? 1995 ???? ??? ??????? ???? Commissioners for Her Majesty’s Revenue and Customs (?????????? ??? ?????????? ????, ??????? ????????, ??? ????: ?????????? ????) ?? ?????????? ?? ????????? ?????? ?????? ??? ??? ??????????? ??? ????????? ????????? ??? ??? ??? ??? ??????? ??? ???? ??????????? ???? ???? ??? ?????????? ????????? ????????????? ??? ????????????? ???????.

12. ?? ????? 31, ?????????? 1, ??? ????? ??? 1994 ???? ??? ???????? ???????? ??? ??? ?????????? ?????? ??? ??? ??????? ????????? ??? ???????????? ??? ????????? 9 ??? ????? ?????. ? ????? 5 ????? ??? ??????????????? ?????????, ???? ?????? ??????????????:

«2. ? ???????? ??????????? ? ?????????.

[…]

3. ? ?????? ????????? ????????? ?? ????????? ?????????? ?? ??????? hire purchase, ?? ??????? ???????? ??? ????? ? ?? ??????? ???????? ??? ????????, ???????? ??? ??? ????? ?????????? ????? ?????????? ??? ????????????? ???? ????? ??? ?????????? ??????».

???? ??? ???????????? ???????? ??? ???? ????????, ????? 5:

«?? ?????? 2 ??????????? ??? ???????? ????????? ??? ????????? ??? ??? ??????? ?? ????? ?? ??? ???????? ?????? ? ?????? ????????? ??? ??????????? ??? ?? ???? ???? ???????, ???????? ??? ??? ????? ?????????? ????? ?????????? ??? ????????????? ???? ????? ??? ??????? ????????? ??? ??? ?????????? ??????».

13. ???? ????? ??? ????????? ??????????-????????, ????? ??????????, ??????? ?? ?? ?????? ??? ???????? ????????, ???? Consumer Credit Act 1974 (???? ??? 1974 ???? ????????? ???? ???? ??????????). ??????? ?? ??? ????????????? ???? ????? ????, ? ????????? ??? ???????? ????????? ?????????? ??? ????????, ??? ??????? ????????? ??????????-???????? ??????????, ?? ???????? ??????? ???? ????? ??? ???? ??? ?????????? ??? ?????? ???????? ? ????? ??? ??? ????? ???. ???? ???? ???? ??? ????????? ???? ????? ????????? ?? ???? ??? ????????? ?????????? ?????????.

?? ?????????? ??????????, ? ?????????? ??? ?? ??????????? ????????

14. ? Volkswagen Financial Services (UK) Ltd (?? ????: VWFS) ????? ??????? ?? ???? ?? ??????? ????????, ? ????? ?????? ???? ????????? ????? Volkswagen AG. ? ????????????? ??? ??????????, ?????? ?????, ???? ??????? ??????????-???????? ?? ??????? ?????????? ?? ?????? ??? ??????? ???? ?? ???? ?????.

15. ??? ??????? ????, ? VWFS ????????? ??????? ???? ????????, ?? ????? ??????? ?? ?????????? ???? ???????? ??? ?????????? ??? ?????????? ??? ??? ?????? ? ?? ?????????? ????? ??? ????? ??? ?????????? ??? ???????? ??????? ????????. ???? ???? ??????? ??? ?? ???? ??????? ??????????-????????, ? VWFS ???????? ??? ???? ?????????? ?? ??????????, ?? ?????, ??? ???????? ??? ?????????? ??? ?????????? ???, ????? ??? ??????? ??? ???????, ????? ??????? ??????? ?????? ??????? ???????? ????????. ? ?????????? ??? ?????????? ? ??????? ??? ??????? ????????? ??????????-???????? ????????? ?? ??? ????: ???? ???? ??? ??????????, ? ????? ??????? ?? ??? ???? ??? ???????? ? VWFS ???? ??????????, ??? ???? «???? ??????????????», ? ????? ??????????? ??? ?? ????? ????? ??? ??????????, ????? ??? ??? ????????? ???????.

16. ??? ????? ???, ?? ?? ???? ????????? ??????????-???????? ??????????????? ?? ??? ?????????? ???????: ??? ??????????? ???????? ?????? ??? ??? ???????????? ????? ?????????? ????????. ??? ??????? ??? ??????? ?????????? ??? ??????, ????? ? ???? ??? ??????????, ???? ?????????? ??? ?? VWFS ??? ????????? ???? ??????, ????????? ?? ??????????. ????????, ? ???? ???? ??????????? ??? ???, ??? ?????? ?? ???? ??????? ?? ?????? ??? ??? ??? ???????? ? VWFS ??? ??? ??????? ??? ??? ???????? ??? ??????????. ?? ????? ???? ??? ???????????? ??? ??? ?????? ??? ???????????? ???.

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

18. ???? ?? VWFS, ?? ?????????? ?????? ????? ??????? ??? ?? ??????? ??? ?????????? ?????? ???? ??? ?????????? ????? ???????? ???’ ?????? ?? ????? ????????? ?????, ????? ?? ?? ????? ??? ?????? ?????? ??? ????????? ??? ????????? ?? ????? ?? ?????? ????? ??? ?????????? ???. ????????, ? ??? ??? ??? ??????? ??? ?????????? ??? ??? ?????? ??? ??? ????????? ????? ?? ?????? ?? ?????? ?? ???????? ??? ??? ??? ??? ?????? ??????? ?

VWFS ??? ??????? ?????? ??? ??? ?????????????? ??????? ??? ? ?? ???????????, ?? ????????? ??? ??? ??????? ? ??? ??? ??? ??????. ?? ?? ??????, ? VWFS ???????? ??? ?????? ?????????? ????? ??? ????????? ???????? ??? ??? ??? ??? ??????? ??? ?????????? ?? ?????? ??? ?????. ? ??????? ???? ?????????? ???? ?????? ??? ??????? ??? ???????????? ??? ??? ??????, ????? ???? ??????? ??????????-???????? ??????????? ?? ??? ???????, ?? ??? ?????? ? ??? ?????????????. ????????, ??? ????? ??? ??????? ?????? ?????????? ??? ??? ?? ???? ???????????? ????? ??? ?????????? ??? ??????? ??????????????????.

19. ? ?????????? ???? ?????????? ??? ?????? ?????????? ??? ????????? ??? ????????? ??? ??? ??? ??????? ?????? ? ????? ?????????? ???? ???? ??? ????????????? ??? ??? ????????????? ???????. ????????? ??? ? ???? ??? ?????????? ??? ????????? ???? ?????? ?????????? ??? ??? ?????????? ??? ????? ??? ??????? ??? ?????????? ???? ????????? ??????????-???????? (5), ? ????????????? ???? ??? ????????????? ??????? ??? ?????????? ???? ????????? ??????????-???????? ????? ?????????? ???????? (6), ???? ??? ? ???????? ??? ????????? ??? ??? ??? ??????? ??????.

20. ?????????? ?? ???? ?? ?????? ?????????? ??? ????????? ???, ? ?????????? ???? ??????????, ?? ????????? ??? 16?? ??????? ??? 30?? ?????????? 2008, ??? ?????????? ??? ?? VWFS ???.

21. ? VWFS ?????????? ??? ??????? ???? ??????? ??? First-tier Tribunal (Tax Chamber) [??????????? ?????????? ???????? (?????????? ?????), ??????? ????????], ?? ????? ??????? ??? ???????? ??? ?? ??????? ??? 18?? ????????? 2011. ? ?????????? ???? ?????? ?????? ???? ??????? ??? Upper Tribunal (Tax and Chancery Chamber) [???????? ?????????? ???????? (????? ?????????? ??? ?????????????), ??????? ????????]. ???? 12 ????????? 2012 ?? ?? ???? ?????????? ??????? ??????? ?? ??? ????? ??????? ?? ?????? ????. ? VWFS ?????? ????? ??????? ??? Court of Appeal (????????, ??????? ????????), ? ????? ????? ????? ??? ?? ????????? ?? ??????? ??? 28?? ??????? 2015.

22. ???? 23 ?????????? 2015 ?? ?????? ?????????? ???????? ??? ?????????? ???? ?? ????????? ?????? ??????????, ? ????? ?????????? ???? 3 ????????? 2016. ??? ??????? ??? ????????? ?????, ?? Supreme Court of the United Kingdom (??????? ?????????? ??? ???????? ?????????) ????????? ?? ?????????? ?? ?????????? ??? ?? ???????? ??? ?????????? ?? ???????? ??????????? ?????????:

«1) ???? ?????? ????? ??? ?????????????? ?? ??????? ?????????????????? (?? ?????? ??????????? ??? ??????????????, ??? ????? ?????????????? ???????, ??? ??? ?????????? ??????????, ??? ????? ??????????? ???????) ?????????????? ???? ?????? ???? ??? ?????????????? ??? ??? ?????????? ???? ????, ?? ?????? ????? ????????????? ???????, ??????? ? ??????????? ???? ???? ?? ?????? ?? ??????? ????????? ? ?????? ??? ????? ??????? ??? ?????? ???? ?? ?????;

2) ???? ????? ????? ?????? ?? ?????????? ? ????? 31 ??? ????????? ??? 8?? ??????? 2000, Midland Bank (C?98/98, EU:C:2000:300), ??? ??????????? ?? ????? ??? “?? ?????? ??? ????????? ????? ???????? ????? ??? ??????? ?????? ??? ??????????? ???? ???? ???, ?? ??????, ????? ????????? ???????? ??? ????? ??? ????????? ??? ???????????”;

?????????:

?) ?????? ?? ????? ???? ?? ?????????? ??? ??? ?????? ??? ??? ?????? ????? ??????

??????? ?? ??????????? ??? ????? ??? ????? ??????? ?? ???? ?????, ????? ?????? ??????? ??? ?? ??????????????? ???? ?? ????? 173, ?????????? 2, ???????? ??, ??? ??????? [2006/112];

?) ?????? ?? ???? ????? ??? ?? ??? ??? ??????????? ????????? ??? ?? ?????? ????? ??? ??????????????? ???? ???? ??? ??????????? ??????? ?? ?????? ???????????? ??? ??? ??????????;

3) ????? ?? ??????? ??? ?? ?????? ????? ????? ????????????????, ??????????? ???? ??? ?????, ??? ?????????? ??????????, ?? ?????? ????? ???????????? ???????,

?) ??????????? ??? ?????? ?? ?????? ?? ??????? ???????????? ??????? ??? ????? ??????? ? ?????? ?????? ???? ?? ?????? ?????;

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

4) ???????, ???’ ?????, ?? ????????? ??????? ?? ?????????? ??????????? ?? ?????? ????? ???????????? ??????? (? ?? ???????? ? ???? ????), ??? ??????? ????????? ??????? ??????? ???? ?? ????? 173, ?????????? 2, ???????? ??, ??? ??????? [2006/112];»

23. ? ?????? ???????????? ????????? ???????? ??? ?????????? ???? 27 ??????? 2017. ??????? ???????????? ????????? ? VWFS, ? ????????? ??? ???????? ????????? ??? ? ????????? ????????. ?? ???? ???? ?????????? ???? ??’ ??????????? ???????? ??? 8?? ??????????? 2018.

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

24. ?? ?????? ?????? ??? ????? ? ???????????? ????????? ???? ????????? ??????? ?????? ?? ?????????? ?? ????: ???? ??????????? ???? ???? ? ?????? ????????? ????????? ????????????? ??????? ??? ????????????? ??????? ????? ??????????? ?? ????? ??? ????????????? ??????? ???? ???????? ???? ??????? ????????? ??? ??? ??? ??? ??????? ? ?????? ??????????? ??? ?? ????? ??? ??? ????????? ??? ??????????????? ????????? ??? ??? ??????? ???? ??? ????????????? ??? ??? ??? ????????????? ???????, ???? ?? ??????? ??? ?? ????? ?????? ??? ?? ???? ?????? ??? ????????? ??? ????? ??????????? ??????? ???? ???? ??? ????????????? ???????, ???? ??????????? ??? ?????? ???? ??? ?? ????? ??? ????????????? ???????;

25. ?? ??????? ???? ???????????? ??? ??????????? ????? ??? ?????????? ??? ???: ??? ???? ??????? ?? ??? ????? ???? ????? ??? ???????? ??? ????? ????????? ??? ?????????? ????? ??? ??? ??????????? ????? ?????? ?? ??????????? ?? ???? ?????? ??? ??????????? ?????? ????? ??? ???????? ???? ?????????, ? ?????? ??????????? ?? ?? ?????? ??? ?????, ??? ??? ???? ??????? ?? ??? ????? ? ????? ????? ?????? ?? ????? ???????? ????????? ??? ????? ???? ????????????? ????? ??? ?????????, ??????, ??????, ?? ????????????? ????? ?? ??????????? ??? ???? ??? ?????? (????????? ? ????????) ??? ????? ???????????, ????? ?? ?????? ?? ??????? ?????????? ?????.

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

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

27. ? ???????? ???? ????????, ???? ?? ????? ???, ??? ??? ????????? ???????? ??? ????????, ??? ??????? ??? ??????? ??? ???????? ????????, ??? ????????? ??? ??????? 2006/112 ???? ????????? ??????????-????????. ??????????, ????? ???????????, ?? ????? ????????? ???? ??? ?? ?????? ??? ?????????? ??? ??? ??? ??? ??? ????? ??? ????????? ??? ??? ??? ??? ?? ????????? ??? ??????????, ????????????, ???? ??? ????? ???, ??? ?? ????????? ????? ????????? ??????? ???????, ?? ?????? ??? ?????? ?? ?????????? ?? ??????????? ??????? ?? ?????????? ?????????? ? ??????? ??? ????? ???. ? ????????? ???? ??? ??????? ??????????-???????? ?????????? ????????? ??? ???????????? ??? ????? ??? ???? ??????????? ?? ?????, ?????? ??? ?????????? ?????? ??? ?????????? ??? ????????????.

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

29. ??? ????? ???????? ??? ??? ? ??????? ???? ?????????? ?? ??????? ??? ???????? ???????????? ????????? ???? ????????? ???????. ????????, ??????, ????? ??? ????? ??? ???????? ??? ?????? ?????, ?? ?????????? ??? ?????? ????? ? ?????????? ??? ??????? ??????????-???????? ??? ????????? ? VWFS. ???? ????? ????????, ??? ??????? ??? ?????????? ?????????? ?????? ??? ??????? ?????????? ??? ??? ??????????, ???? ???? ?????????? ?? ?? ????? 267 ????, ??? ?????????? ?????????? ?? ????? ??? ?????? ?????????? ??? ??????? ???????? ??? ?? ??? ??????? ?? ?????????? ?? ???????? ?? ??????? ??? ?????? ???? ????????. ??? ?? ?????? ???? ??? ?????? ????? ????????, ?? ?????????? ?????? ?? ???????????? ?? ????????? ??? ??? ????? ????????. ??????, ?? ?????????? ????????? ?? ?????????? ??? ?????????? ??????? ??? ??????? ??? ?????? ????? ??????? ??? ?????????? ?? ?????? ?????????? ?? ?? ??????? ??? (7). ???? ?? ????? ???, ? ??????? ??????? ?????? ????? ??? ???????????.

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

30. ???????????? ???, ?? ?? ???????????? ??? ????????, ?? ?????? ????????? ?????, ???’ ??????, ??? ? ?????????? ???? ???? ??? ??????? ????????? ?? ??????, ??? ??? ??????? ??? ????????? ??? ???, ???????????? ?? ??? ?????????? ???????, ??? ???????????? ??? ??? ????????????, ???? ?????? ???? ?? ?????? ????? ??? ?? ???? ??????? ?? ????????????? ??? ?????? ???? ???? ???? ??? ????????????? ???????, ???? ???????? ????????? ???? ?????? ??? ??? ??? ??? ??????? ??? ???????? ??? ??? ??????? ????? ??????, ???? ??? ??? ???? ???????????????? ?? ????? ??? ??? ??????? ??? ????????????? ???????. ???? ????????? ??? ?? ??? ????????????? ??? ???????????, ?? ?????? ???? ?????? ?? ????????? ??? ?? ?????? ??? ?????????? ????? ??? ???: ??? ????? ??? ???????????? ??? ????? ??? ???? ???????????? ?? ????? ??? ??? ????? ??? ???????????? ??? ?????.

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

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

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

32. ????, ?? ?????????? ????????? ????????? ??????? ??? ???????? ????????? ??? ??????????? ???? ????. ???? ????? ????????, ?? ???????? ??? ??????????? ???? ???? ?? ????????? ??? ??? ?????????? ??? ??? ??? ??? ??? ???????, ? ?????? ????????? ? ??????????? ??? ?? ????? ??? ????????? ? ??? ????????? ??? ???? ??????????, ??????? ????????? ???? ??? ?????? ?????????? ??? ???, ???????? ??????????? ????? ??? ?????????? ??? ??? ??? ??? ??????, ???’ ?????, ?? ???????????. ? ??? ??????????? ?? ???? ????????? ??? ????? ??? ???????? ? ?? ??????? ???, ????????, ???? ????? ?????? ?? ??????????? ????????, ??????????? ??? ??? ??? ????????? ??? ??? ???????????? ? ????????????? ???????. ?? ????? ? ?? ????????? ??? ??????????? ???? ????????? ??? ??????????? ????? ?????? ?? ??????????????? ???????????? ??? ??? ?????????? ???? ???? ??? ??? ??????? ??? ????? ??? ??????????? ??????? ???, ?? ??????? ???????, ?? ?? ???? ????? ? ????????? ?????? ?? ?????????? ??? ????? ?????????? ???? ????. ?????? ?????????? ?? ??? ????? ???????????, ? ??????????? ???? ???? ????, ???’ ?????, ???????? ????????? ??? ??? ??? ??????????? ??? ??? ???????. ?? ?????????? ??? ??????????? ??????? ??? ????? ??????? ??? ???????? ????????, ??? ??? ?????????? ??? ? ???? ? ???????????? ????????? ???? ???. ?? ?? ??????, ??? ? ???? ?????????? ????? ????????? ??? ??????? ?????????, ? ??????? ??? ?????? ?? ??????????? ?? ??????? ??? ???????? ?????? ??? ????? ????? ??? ??? ?? ??? ???????, ????? ??? ?? ? ?? ???? ???? ????? ???? ????????? ??? ?? ?????? ?????????, ????? ??? ?? ????? ?????? ????????? (9).

33. ??????, ???? ????? ?????????, ? ?????? ??????? ??? ?????? ??????? ?????? ???? ???????????? ??????? ??????? ??? ???? ? ??????????? ??????? ?????? ??? ???????? ???????? ???? ??????? ?????, ???’ ?????, ???????? ??? ?? ??????????? ?? ???????? ??? ?????????? ???? ???? ?? ??????? ??? ??? ??? ??????????? ??? ??? ??????? ??? ??? ?? ???????????? ? ?????? ??? ??????????? ?????. ?????????, ?? ?????????? ???? ?????? ?????? ?? ???????? ??? ??????????? ???? ???? ?? ???????? ??? ??? ????? ??? ???????? ??????? ??? ?????? ??????? ?????? ???? ???????????? ??????? ??????? ??? ???? ? ??????????? ??????? ?????? ??? ???????? ???????? ??? ???????, ???? ?? ?????? ??? ???????? ????????? ???????? ????? ??? ??????? ?????? ??? ??????????? ???? ????. ?? ????? ???? ?????, ????????, ?????? ??? ????? ????? ?? ?? ?????? ??? ?????????? ????????????? ??? ??????????? ???? ????. ?????????, ???? ?? ????? ? ?? ????????? ??? ?????????? ???? ?????????? ???? ???? ???????????????? ??? ????????????? ?? ??????

???????????? ??? ??? ???? ? ??? ????????? ??? ????? ????????? ??? ???, ??? ????? ?????? ???? ? ???????? ????? ??? ??? ?????? ???? ? ??????? ??? ????? ??? ??? ??????? (10).

34. ???? ??????? ??? ?????? ?????, ??? ???????????? ??? ????? ??? ?????? ??? ??? ????????? ??? ?????????? ?? ?????? ????? ??? VWFS ?????????????? ??? ??? ??????? ??? ?????????????? ??????? ???, ?????? ??? ??????? ?????????? ??????????. ???? ?????? ???????? ??????, ????? ?? ??????? ????? ??? ??????? ?? ??????????? ????? ??? ????????? ??? VWFS ??? ? ????????? ???? ??????? ???’ ?????? ?? ????? ????????? ?????. ?????, ????????, ???????? ??? ?????? ?? ??????????? ??? VWFS ???????? ????????? ??? ??? ??? ??? ??????? ??? ?? ?????? ??? ?????, ??? ????? ??? ???? ??????????????? ??? ??? ??????? ??? ??????? ?????????? ?????????? ??? ????????? ? VWFS.

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

?? ???????? ?????????, ? ???? ??? ??????? ??? ? ???????????? ??? ?????

36. ??????? ??? ?????? 1, ?????????? 2, ????? ??? ??????? ??????, ??? ??????? 2006/112, ? ??? ???????? ?????? ????. ?????????? ??? ???? ??? ??????? ??? ??????????? ????? ??? ????? ??? ?????? ? ??? ????????? ??? ???????? ?? ?????????? ??? ???????. ?????????? ???? ????? ?? ??????????? ???????? ?? ???? ???????????? ??? ??? ????? ???, ?????????, ?? ?????? ?? ???????? ? ????? ??? ??? ???????, ?? ?????? ??? ??????????? ??????? ?????? ???’ ?????? ?? ???????????? ???? ???? ????. ????? ??????????, ???????, ????? ??? ????? 1, ?????????? 2, ??????? ??????, ??? ??????? 2006/112, ??? ????? ???????? ??? ? ??? «????? ????????? ???? ??? ???????? ??? ????? ??? ?????, ? ?????? ????????? ????? *?? ?????? ??? ???????? ?????????, ?? ????? ????????? ??? ????*» (11).

37. ?? ????? ??????? ??? ????????? ??? ???????????? (12) ????? ??????? ??? ???????????? ??????? ??? ????????? ??? ??????? 2006/112. ??????, ?? ?????????????? ??????? ??? ????????, ???’ ?????, ???????? ?????????. ?? ????? ??????????, ??? ??? ????? ????, ????? ?? ??????? ??? ????? ??????????? ?????????: ?? ????????????? ?????????? (?? ??????, ??????, ???????????? ??? ?????? ????? ??????), ?? ????????, ????????? ??????? ??? ??????? ??? ???????? ?????????, ?? ??????? ???? ??????? ?????????? ? ????????? ?.??. ?????????, ???? ????? ??? ??????? ??? ???????????? ??? ?????? ??????? ?????? ??? ??? ??? ?????????? ?? ?? ??????? ???????, ? ?????? 2006/112 ??? ????????? ????????? ?? ???????? ?????????, ?? ???????? ??? ????????? ????????? ????????? ????????? ??? ??????? ??? ?? ??????? ????? ????, ??????? ??? ?????? 109 ??? 129 ??? ??????? ?????.

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

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

????????? ??? ??? ??????? ??????????? ??? ?? ????????????? ??? ??? ?? ???? ???????? ??????? ????????? ????? ??? ?????????? ????????? ??? ????? ??? ????????????? ??????? ?????? ??? ???????? ???????? ??? ??????? (13). ?? ???? ?????? ??? ???? ?? ????????????? ??????? ????????? ????? ??? ??????? ?????? ??? ?????????? ???? ???? ???, ????????, ????????? ???????? ??? ????? ??? ?????? ? ??? ????????? ??? ??????? ?? ??????? ???? (14).

40. ????? ???????? ???, ??? ??? ??????????? ???????? ??? ??????????? ?????????????, ?? ????? ?????????, ?? ??????? ???????????? ??????????, ?? ??? ????????? ?? ?????? ??? ??????. ?? ??????????? ????? ??? ????? ??????? ?? ??????????? ??? ??????, ????, ??? ????????? ???? ??????, ? ???????????? ??? ?? ???? ??????????. ?????, ??????, ?????? ???????, ????? ???? ??? ?????? ??? ?????????????, ?? ???????????? ? ?????????? ?????????? ??? ?????? ?? ???? ?????????? ?? ???? ??? ????????. ???? ????????? ????, ?? ???? ???????? ????????? ??? ?????????? ??? ??? ??? ??? ??????? ??? ???????? ??? ??? ?????????? ?????, ???? ? ????????? ???? ?? ???????? ??? ???????? ??? ??? ??? ??? ??? ?????? ??? ??? ??????????? ??????? ??? ???????????. ??? ?????????? ??? ????? ??? ??????????? ??? ???? ?????? ?????? ?? ???????? ???? ?????? ??? ?????? ??? ?? ???? ????????? ??? ????? ?????? ????, ????, ??? ?????????, ???? ????????? ???????????. ???? ????????? ????, ????? ????? ??? ????????? ??? ?????? ????????? ?????????. ?????????? ???? ???? ??????? ?? ???????????? ????????, ???? ???? ?????, ???????, ??? ????????? ??????, ?? ??????? ??? ????? ?? ???? ???????? ??? ??????? ?????????? ??? (15). ?? ??????? ??????????, ?? ?????????? ??????????? ???? ?????????? ???? ???? ?????? ???????? ????????? (16).

41. ??????, ?? ??????????? ????? ??? ??????? ?? ?????????? ?? ?????? ??? ?????????? ????????, ???? ?????? ???? ??????????? ???? ???? ??? ????????? ????????? ??????? ????????????? ??? ??????? ?????????????, ???? ????? ??????? ??? ???????, ??????? ?? ??? ????????? ??? ?????????? ??????? ??? ??????? ?????? ???, ??????????? ?? ????? ??? ????????????? ????????????? ??? ?? ?? ????? ??? ??? ???????????? ????????????. ? ?????????? ??????????? ????????? ?? ??? ?????? ????????? ?? ??????????? ?? ????????? ??? ?? ???? ??????????? ???? ????, ? ??? ???? ????????? ????? ?????????????, ???? ??????????? ?????????? ??? ????????, ???' ?????, ??? ??? ??? ???????, ? ??????, ????, ??? ?? ???????? ???? ?????, ???????? ??? ??? ??? ??????.

42. ??? ???????????, ???????, ??? ????? ??? ???????? ???? ????????? ??? ? VWFS, ??????? ?? ??? ????? ?? ??????? ?????? ??? ?? ????????? ????? ?????????? ???????, ??????? ? ???????? ??? ??? ??? ??????? ??????????? ??? ?? VWFS ??? ????????? ??? ???? ??????????. ???? ?????????????, ? ??? ????? ??????????? ??? ????????, ??????? ????? ??????????? ????? ??? ??????????? ?????????. ????? ?????? ???, ???? ??? ?????? ?????????? ?????????? ??? ???, ? ???????? ??? ??????? ?? ?????????? ?????? ?????? ??? ??????????? ?? ????? ??? ??? ??????????? _____, ??? _____ ??? ??????, ????, ?? ??????? ?????? ?????? ???????? ?? ???? ?????? ????????: ???? ????? ? ???? ???? ??? _____. ?? ?? ??????, ??? ?? ??????? ?????? ?????????? ?? ?????????? ??? ??? ??? ??????? ? ?????? ??? ?? ????????????? ??? ??? ??? ??? ??????, ????????? ????????????? _____ ???? ???????? ??? ??????????? ??????.

43. ?? ??? ??????????? ???, ? ???????? ????????? ?? ???????? ??? ????????? ??? VWFS, ??????????? ?? ???????? ??? ? ????????? ???????????? ?????????? ??????????? ?? _____, ?????????? ??? ?? ???????? ?? ???? ?? _____ ??????, _____ ? ?????? ?? ???????? ?? ???????????? ??? ??????? ????. ????, ???? ??? ????????, ?? _____ ??? ??????? ?????? ??? VWFS ??? _____ ??? ?????????? ??????????? ???????????? ???? ???? ??? ?? ???? ??????????, ??????? ??? ??????????? ?? ????????

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

44. ? ??????? ???? ??????? ??? ????? ????????? ??? ??????????? ??? ??????.

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

46. ????????, ? ??????? ??? ????????? ????? ????????? ??? ??????????? ???????. ??????????, ??? ???????????? ???? ????? ???? ??? ? VWFS ??? ???????????? ?????????? ?? ?????, ???? ??????????? ?? ?????? ????? ??? ?????????? ?? ?? ??????? ??? ?????? ??? ??? ???????????? ???????? ?????????? ????????, ??? ?????? ?? ?????? ????? ????????? ????????? ???????? ??? ?????. ?? ??????? ??? ? VWFS ?????? ?? ????? ??? ????? ??????? ???? ???????????? ??? ??????? ??????????-????????.

47. _____, ? ?????????? ??? VWFS ??????????? ????????? ??? ??? ??? ??? ??????? ??? ??? ??????? ?????? ??? ??????????????? ?? ?? ????? ??? ??? ????????????? ????????????? ???????? ?? ?????????? ?? ???????? ???? ??????? ????? ?? ????? ????????? ?? ???????? ????????, ?? ???????? ?? ?? ????? 1, ?????????? 2, _____ ??????, ??? ??????? 2006/112.

?????????? ??? ????????? _____

48. ??????, ? VWFS ??????????? ?????????? _____ ??? ?????? ??? ??? ????????? ??? ????????? ?? ?????? ??? _____ ??? ??? ??????? ??? ????????????? ??????? ??? ??? ??????, ????????, ?? ?????? ?? ???????? ??? ??????????? ????????? ??? ??? ??? ??? ??????? ??? ????????? ??? _____ ????. ????????, ?? ?? ???? ???????? ????????? ?????????? ?? _____ ??????????? _____ ??? ?????????? ??? ???. _____, ????????, ??????? ??? ?????? _____ ?????? ??? ?????? ??? ??????? ?? ?? ??????????? ????????? ???? ????????? ???????, _____ ?? ???????? ??????????? ? ?????????? ??????????? ??? ??????????? ?? ?????? ??? ???????? ????????? ???? ????????? ?????????????????? ??? ?? ?????? ??? ??????? 2006/112.

? ???????????? ??? ????????? ???????????-???????? ??? ??? _____ ??? ???

49. ?? ????????? ??? ??????? ??? ?????? ???? ??? _____ ??? ?????????? ????????????? ??? ?? ?????????? ??? ??????? ??? ????????? ???????????-???????? ? ????????????? ????????. ????????, ???? ??????????? ??? ??? ????????? ??????? ?? ?????? ???? ??? ??? ?????? ??????? ?????? ?? ???????????? ?? ???????? ?????? ? ?? ?????? ????????. ???? _____ ?? ??? ??? ?????? ??????? ?????????? ?? ??? ?????? ? ?? ??????????? ?????????? ???????, ?? ????????, ???’ _____, ? ??????? ??? ????????? ??? ??????????? ???? ???????? ????????.

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

50. ? ?????? 2006/112 ??? ???????? ????????????? ??????? ??? ??? ???????? ????????. ????????, ??? ?? _____ 1, ?????????? 2, ??????? ??????, ??? ???????

2006/112, ????????? ???, ???’ ?????, ???? ????? ?????? ?? ??????????????? ?? ????????? ??? ??????????. ??????, ? ?????? ??? ??????????? ??? ??? ????? ???????? ?? ?????????? ??????? ??? ?????? ?? ???????????????? ??????? ??????????? ?? ?? ??????? ? ??????????????? ??? ?????????? ??? ??? (18). ? ????????? ???? ??? ?????????? ??? ??? ?? ???? ????? ??? ?????? ??? ??? ??? ?? ???????? ???? ???????? ??????? ??????????? ??? ?????, ???? ????????? ???? ????????? ???????.

51. ????, ?? ??? ??? ????? ????????? ???, ?? ?????????? ???????? ??? ?????????? ???, ??? ????????? ????????, ??????????? ??????? ?????????? ?????????, ?? ?????? ?? ????????? ?? ??????????? ????????? ???, ?? ?? ??????, ?? ??????????? ? ?? ?????????? ??? ????? ?????????, ?????? ?? ?????????? ?? ?????? ????? ??? ??? ????? ?????????? ?????? ????. ????????? ??? ??? ?????? ?????, ?????? ?????, ???? ????????? ???? ??? ????? ??? ? ??????? ???????? ? ??????? ??? ??????? ??? ??????????? ??? ??? ?????????? ???? ???? ????????? ?????????? ???? ????? ?????? ???? ???? ?? ??????????? ????????????? ??? ?????????? ?????????? ??????, ??? ?????? ? ????????? ?? ???? ???????. ??????????? ?? ?????? ??? ????? ? ????? ??????????? ???????? ??????? ??????? ?????? ????? ??? ???? ??????? ??? ???, ?? ?????????? ???????? ????? ??? ?????????? ????? ??? ??????? ?????, ????? ??? ?? ???????? ??? ????????? ??? ??????????? ????????? (19).

52. ???????, ? ?????? ??????? ????? ? ??? ????? ??? ????????? ??? ????????? ???????? ????? ??? ???????? ??????? ???????? ??????????? ?? ????????? ??? ?????????? ??? ? ??????????? ??????????? ??? ??????????? ??????? ? ??? ??????, ??? ??????????? ???????, _____. ????????, ? ????? ?????? ???????? ?? ???????? ?? ??????, ????? ??? ?? ?????????? ????? ??????? ??????????? ????? ??? ?? ??????????? ???????? ??? ??????????? ??? ????? ???? (20).

53. ????, ??????????? ?? ??????????? ??? ??? ?????? ?????????? ?? ??? ??????? ?????? ????? ? ?? ?????????? ???????, ?????? ?? ??????????? ??? ???? ????????? ???????? ??? ?? ???? ??????? ????????, ??? ??????????? ???????, ????????? ??? ??? ?????? ? ??? ? ?????????? ??????????? ????? ??? ?? ??????? ?????? ??? ?????? ??? (21).

54. _____, ???????? ????????? ??? ?????? ?????????? ?? ??????? ??? ? ??????????? ???? ???? ??????? ?????? ???????? ??? ??????? ???????????? ????????? ??? ?? ?????????? ??????? ?? ???? ??? ????????? ?????????? ??? ??? ??????????? ???????????, ?????????, ???????? ???? ??? ??????????? ?? ??????? ??? ?? ???? ?????????? ??? ?? ??????????? ???????? ??? ??????? ?? ?????? ??? ?????? ??? ?? _____ ????????? ?? ??????????? ???????? ??? ??? ???????? ??? ????????? ??? ?????? ?????????????? (22).

55. ???? _____ ??? ????????? ???????????-????????, ???? ?? ???????? ???? ??????? ??? ?????? _____, _____ ???, ?? ???????? ?? ??? ???????????? ? ????????? ??? ???????? ????????? ??? ? ???????? ?? ??? ??????? ???? ????????????, ??? ?? ?????? ??? ?? ??? ??????????, ?????? ?? ????????? ?? ??????? ??????? ??? ?????? ? ????????? ?? ???? ???????.

56. ??????????, ???? ? ???? ????????? ???? ? _____ ? ? ??????? ??????????? ????????? ??????????? ??? ??? _____ ?? ??? ??????? ???????????-????????. ?? ????????? ??’ _____ _____ ? ???????? ??? ??????????? ??? ???? _____ ??? ????????? ?????? ? ??????? ???????????-????????, ?? ?????? ??? ?????????? ?? ??????? _____ _____ ?????????? ??? ???????????. ????, ??????, ? ?????? ???????? ??? ??? ?????????? ??? ?????? ???????????? ??? ?? ?????????????, _____ ? ?????????? ???????? ?? _____ ??????? ?? ??? ??????? ??? ???????????? ??????. ??? ????????, ? ?????? ???? ??

????????? ???? ????????? ??? ??????????? ??????? ??? (????? ??? ????????? ????????? ???????????), ??? ????????, ????????, ?? ????????? ?? ????????? ??? ????????? ??? ???? ?? ????? ??? ?????????. ?? ????????????? ???? ????????? ?? ??????? ??????????-???????? ??? ??? ???? ???????. ????????, ? ?????? ??? ??????????? ?? ??????????? ?? ?????? ??? ????? ??? ??????????, ????? ? ??????? ???????????????? ?? ??????. ??????, ??? ??????????? ???? ??????????? ????????? ??? ????????? ?? ??? ????????? ??? ??????????, ???? ? ???????? ?????? ? ????????? ? ? ?????? ?? ????????? ??? ??????????? ???? ???? ???????? ?? ???????? ??? ????????? ??? ????, ?????, ????? ??? ???? ??????? ?? ???????? ??????????? ???? ????? ??? ??????????, ?? ???????? ????? ????????? ???? ?????????. ?????, ? ?????? ???????? ????? ???????????????? ???????, ???? ????? ?? ????????? ??????????? ??? ??????????. ????????, ??? ??? ????? ??? ?????, ??? ??????? ??????????-???????? ??????????? ??? ??? ??? ???? ????? ??? ??????????.

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

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

59. ????????, ???? ???? ??? ??? ???????? ?? ?????? ?? ?????????, ?? ??????? ??? ??????? ?????? ?? ????????, ???’ ?????, ?? ???????? ??????????? ????????? ??? ????? ??????????? ??? ???? ??????? ??? ???????????? ???? ???????? ???????. ?????????, ? ????????? ?? ???????????, ??? ????? ???????????, ????????? ?? ???????? ??????? ??????? ????? ??????? ???? ?????? ??? ??????? ???????? ??????? (23).

60. ??????, ?? ??? ???????? ??? ????????? ???? ???????????, ??????????? ??? ?? ???? ???????????? ? ??? ??? ????????? ???????, ? ?????? ??? ???? ??? ??????? ??? ?? ????????? ?? ????? ???? ??????? ??? ????????? ???????????-????????, ?? ?????? ????? ??? ?????? ??????? ???????????????, ???? ??????????? ??? ?????? 56 ??? ????????? ?????.

61. ?????, ????????, ??????? ?? ???????? ????????? ??? ??????????? (24) ??? ?? ??? ?????? ??? ??????????? ??? ???????? ????????, ???? ??????????? ???? ???????? ??? ???? ?? ?????? ??????? ??? ??????????? ???? ????????? ???????, ???????? ???? ????????? ???????????-???????? ??? ??????????? ??? ?? VWFS ??? ?? ?????? ?? ???????????????? ?? ????????? ??????, ???? ?? ????????, ?? ??????, ????, ??????????? ????? ??? ???? ???????. ???????, ????, ?? ?? ?????? ??? ???????????, ??????????? ????? ????????? ?? ???????? ?? ???????????????? ???? ?? ??????????? ?????? ????????? ????????, ??? ????? ??? ?? ???????????? ??? ??? ??????? ??????? ??? ???????? ???????? ????? ??? ???????? ??? ??????????? ??? ????????, ???? ??? ???? ????? ??? ??????, ?????????????????? ??? ??????????? ?????? ?????????????????.

62. ??? ??????????? ???? ??? ???????? ??? ????????, ??????? ?? ??? ????? ? ???????????? ???? ????????? ?????????????????? ?? ??????? ????????????????

??????? ?? ???????? ?? ????? ??????????? ?? ????? ?? ??? ??????? ????????? ?????????, ?? ?????? ????????????? ??? ?????. ??????????, ?? ??????? ????????????? ??? ??? ??? ??????????????????? ????????? ?????????? ?? ??????????? ???? ?? ????? ?? ???? ???????? ????????? ???? ? ??????? ??????????? ?? ????????? ??????????????????? (25). ????????, ? ?????????? ???? ???? ???? ???? ?????? ???? ????????? ??? ????? ??? ??????????? ????????????, ????? ?? ????????????? ??????????? ???? ???? ????? ??????? ?? ????????? ??????????? ????????? (26).

63. ???? ??? ????????????? ??? ? ??????? ??????????????????? ?????? ?? ????????????? ?? ?????? ????? ??? ??? ?? ??? ?????????? ??????? ????????? ? ????????? ??? ??????????? ???? ??????????? ???????????? ??? ??????? ?????????? ??? ??????????? ??? ????????????.

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

64. ????? ?????? ???, ???? ??????????? ? ????????? ??? ???????? ?????????, ?? ?????????? ???? ??????, ??? ??????? ????????? ??? ???????? ??????? ?????? ????????? ??? ?????????? ????????, ??? ??????? ?? ????? ????????? ????? ? ??????? ????????? ??? ?? ????? ????????? ???? ?????? ??? ?? ???????? ??? ??????? ??? ????????? ?????? ????????? ????? ??????? ???’ ????? ??? ???????????? ???? ??? ?????? ??? ????????? ???? ??? ??????? (27). ? ???????? ???? ?????????? ?????? ???? ???????? ??? ???? ???????????? ?????? ??? ???????? ??? ???????? ??????? (?? ?? ????? ??? ???????? ??? ????????) ??? ??? ?????????? ??? ??? ??? ????????-????? ?????????? ??????? (28).

65. ??? ?????, ?????????, ??? ????????? ???????? ??????? ?????? ???????????? ???? ????????? ????????? ??????????-????????, ???? ?? ???????? ???? ????? ????. ??????????, ??????? ?? ??? ?????? ??? ???????????? ????????? ??? ?????????????? ?? ????? ?? ??? ????????, ?? ????? ????? ?????????????? (??????????? ?? ??????? ??? ??? ????? ??? ??????????????????? ??????), ?? ?????? ??? ??? ???????? ?? ????? ?? ???? ???? ?????????????? ?? ???????????? ?????? ??? ????? ??? ?????? ?? ??? ???? ????????? ??? ???? ??? ?????? ????? ??? ??? ?? ????? ?????????????? ??? ? ??? ????????? ??? ?????? ?????? (29). ????????, ?? ???????? ??? ??????????? ???? ?????????????????? ??????? ??? ??????, ???? ?? ????? ???, ?? ???? ????? ???????? ???? ????????? ???????.

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

67. ? ????? ????? ? ??????? Stock ’94 (30). ???? ??????? ??????, ?? ?????????? ?????? ??? «????? [...] ??????????? ??? ??????????? ?????? ????????? ????? ?? ?????? ??? ??????? ?? ????? ?????? ??????????? ??? ??? ????? ??? ?????? ????? ??????? ?????? ????? ??? ???? ??????? ??? [??????? 2006/112], ??? ??????? ??? ?????? ??? ????? ?????? ??????? ? ???????? ??? ??????. ? ???? ???????? ??? ????? ??? ??? ???????????? ??????? ??????? ?????????????? ??? ??? ???? ??? ?? ???? ?????? ??? ??? ???? ???????????? ?????? ??? ??? ??????????? ????? ???????? ???????» (31). ? ??????? ?????? ???????? ????? ????????? ???????????, ???? ????? ??? ?????????? ????????? ????? ???????? ??????? ? ????? ???????? ?? ?????????????? ??????????? ??? ??? ????? ??? ???? ?? ???? ???????? ?????? ??? ????? ????? ????????? ??? ??? ???? ??????????. ?? ??????? ??????????, ????? ??? ????? ??? ??????????? ??????, ??? ?????? ??? ??? ??????????? ?????????. ?? ???????, ????????, ???? ??? ???? ????????? ???????, ???? ??? ? ?????? ???? ?????????? ??? ?????????? ???????, ?????? ??? ???????????? ????? ?????????? ?????? ??? ??? ???????????? ????? ?????????? ?????????? ???????, ? ??? ??????? ?????? ?????.

68. ?? ?????????? ??????, ??????, ??? ? ???????? ??????? ??? ?????????? ?????? ?? ????????? ?????????? ??? ??????? ??? ???????, ??????? ?? ?????????????????? ????? ????? ??? ????????? ?? ?????????????? ????????? ????????, ??? ? ?? ???? ??????????, ????????? ??? ??? ??????? ????? ???? ?? ??????? ?? ????????? ??????, ??? ???? ?? ???? ?? ??????? ?????? ????? ???????? ???? ????? ??? ?? ?????? ???? ??????????? ??? ??? ????? ?????? ??? ??? ???? (32) ???, ??????, ??? ? ???????? ?????? ??? ?? ?????? ?????????? ??? ???? ?????????? ????? (33). ??’ ????? ??? ????????, ? ?????? ??? ?????? ??? ??????????, ???? ?? ??????????, ??? ?????? ????? ??? ????? ???.

69. ?????????? ?? ??????? ???? ??? ??’ ??????????? ????????, ? ???????? ??????? ??? ?????? ??? ??????? ???? «????????». ??? ?????, ??????, ??? ??????? ?? ????? ?????? ?? ????????: ?? ?????????? ?????????? ????? ??? ?????????? ?????????? ??? ???????? ??????? ?????????? ?? ??????????? ??? ?????????? ??? ????.

70. ??, ????, ?? ?????????? ?????????? ???’ ????? ??? ????? ?? ??????? ???? ?????, ????? ??? ?????????? ??? ??????, ?????? ?????????? ??? ????????? ?????? ??? ?????????? ??? ??? ????????, ?? ???? ?????? ?? ??????? ????? ?????? ???? ????????? ??? ????????? ??????????-????????, ???? ?????? ? ???? «???» ?????????? ???? ???????? ??? ?????????? ??? ? ?????? ?????????? ??? ???? ??? ?????????? ?? ???? ??? ???????. ????, ???’ ???????? ???? ??? ?? ??? ???????, ???? ???????? ???? ????? ???? ????????? ??????????-???????? ??? ??????? ???????? ????????? ?? ????????? ?????????? ?? ????? ?? ??? ???????? ??? ??????????, ? ?????????? ??? ????????? ???????????? ????? ??? ????????? ??????????-???????? ??? ??? ?? ???????? ??? ????????? ????? ????????? ??? ???? ?????????? ?????, ?????? ?? ??????? ??? ?????????? ??? ???? ????? ??? ???????????? ??? ??????? ??????????-????????. ????????, ?? ???????? ??? ?????????? ???? ??????? Stock’94 ???? ??????? ???????? ???? ????????? ???????.

71. ? ??????? ??????? ????? ? Part Service (34), ? ????? ????? ???? ????? ????? ????????? ??? ????????? ??????????-???????? ??? ??? ????????? ????. ? ??????? ?????? ???????? ????????? ????????????? ????????? ?????????? ?? ?????? ?????????? ?? ??????????? ???????, ?? ?????????? ? ?????????? ?? ???????? ??? ??? ????? ??? ????????, ??? ??? ???????????? ?????, ???? ???’ ?????? ??? ?? ??? ???? ?????? ??? ?????????? ??? ??? ??????????. ?? ????? ????? ??????????? ??? ??? ????? ?? ???? ??????????, ? ????? ????? ???? ???? ????? ?? ??? ????????, ???? ????????? ?????????? ??? ????????, ?? ?????? ????????? ????????????? ???????. ?? ???? ???? ???????????? ??? ???????? ???? ????????. ? ??????? ?????????? ???? ?????? ??? ?? ???????? ?????????? ??? ????? ???????? ?? ????, ???????? ????????????? ?? ???????? ????????, ??????????, ????????? ??????????, ??? ??????, ??????? ???????. ???? ??? ????, ? ?????????? ??? ????? ????????? ? ???????? ??? ?? ???????????? ??????? ?????????? ???????? ?????????? ?? ??????? ? ???? ???????? ??? ?????, ??? ? ????? ??? ????????? ??????????? ?????? ??? ????? ??? ???????? ????????????? ????????? ??? ??? ????? ??????????? (35).

72. ?? ?????????? ??????? ??? ????????? ??? ?? ?????? ??? ?????????? ??? ???? ???????? ??????? (36). ??????, ?????? ?????, ??? ?? ???????? ??????? ????????????? ??? ?? ???? ????????:

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

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

???????? ?? ???? ??????? ??? ????????? ????????? ?? ??????? ??????????????, ?????????? ??? ????????????????

– ? ?????? ??? ???????? ?????????????? ????????? ???????????, ???’ ????? ??? ?????, ???? ????????? ??? ???????????

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

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

– ? ??????? ?????????????? ????????? ?????????? ??? ?????????? ??? ??? ????? ?????????????? ????????? ????????? ??????????? ?? ????????? ??? ????????? ? ???????? ??? ?? ???? ??? ????????? ? ???? ??????? ??? ????? ?????? (37).

73. ??? ????????, ?? ?????????? ?????? ??? ???????? ???? ???????? ???? ??? ????? ??? ?????? 11, A, ?????????? 1, ??? ????? ??????? (38), ?????? ??? ??????? ????? ?? ????????? ???????? ??? ??????????, ??? ?????? ????? ? ????????? ?? ????? ? ?????????? ? ? ??????? ????????? ??? ??? ?????. ???????????, ??????? ? ????????? ?????????? ?? ????????? ?????????????? ????????? ??????? ?????? ????????? ???? ??? ?????? ??? ?????? 6 ??? ????? ??????? (39), ? ????? ???? ????????? ???????? ?? ???, ??? ?????? ? ???? ???????? ?????? ?? ???????????? ??????? ?? ?? ????? 11, A, ?????????? 1, ??? ????? ???????. ????, ?? ??????????? ?????????? ????????? ???? ???????? ??? ?????????? ?????????????? ??? ????????? ?? ??? ????????, ??????? ??? ?????? 13, B, ???????? ?? ??? ??, ??? ????? ??????? (40), ??? ????????? ??? ????? ???????? ???? ??????? ??? ???? ???????? ?????????? ?????????? ??? ?????? ?? ??? ??????? ?????????????? ????????? (41).

74. ???? ??????? Part Service, ?? ??????????? ????????? ?????? ?????? ?????????? ?????????? ???, ??? ??? ???? ?????, ?? ?????????? ??? ????? ???????? ????????, ????????? ?? ?????? ?????????? ?? ????????? ??? ?????????? ??????????? ????????? ??? ???????? ???????. ???? ??????? ???????, ? VWFS ??? ?????? ?? ?????????? ??? ????????, ????? ? ????????? ??? ????????? ??????????-???????? ??? ????? ????? ?????, ???? ??? ?????????? ??? ?? ?????? ??? ???????? ????????. ???? ?????, ? ??????? ??? ????????? ????? ??? ?? ?????????? ??? ????? 57 ??? ????????? Part Service (42) ???? ??????? ???????? ???? ??????? ???? ????? ???? ????????, ?? ???????? ?? ??????? ??? ??? ????????, ?? ??????????, ??? ??? ???????? ??? ??? ????????, ???? ??? ??? ??? ???? ??????? ?? ???? ????? ??????, ??? ? ????????? ??? ??????? ???????????????? ????? ???? ??? ????? ??? ??????????? ??? ?????????? ???? ?????. ? ???????? ?????????? ??? ?????????? ????? ????? ?????????? ??? ????????.

75. ?? ????????? ??? ??? ????????????? ??? ?????? ?????????? ?????? ??? ????????? ??? ??????? Part Service ?????, ???? ??? ????? ???, ????? ???????? ???? ?????????? ??? ????????? ??? ?????? ?????. ?? ??????? ??? ????????? ??? ???????? ? ????? ??????? ????? ? ?????????? ??? ?? ?????? ??? ???????? ????????? ??? ??????? ?? ?????????? ????. ??????????, ?? ?????????? ??? ?????? ?? ??? ???????? ????? ??????? ???? ?? ?????? ?????? ???? ??????? ??????, ???? ?????? ?? ????? ??????? ???? ??? ????????? ??? ??????? ??? ??????. ???, ????????, ???? ?????? ??? ? ????????? ???? ????????? ????????????? ????????? ?? ??????????? ????????? ????????? ????? ???????? ???? ??? ???? ??? ??????????? ??? ??????? ??? ?????????? ??? ?????????? ??? ??? ?????, ????? ?????????? ?????????? ?????????? ??? ?? ????? ??? ????????, ?

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

76. ????????????? ???? ?? ???????? ??? ???????????? ???, ?????? ??? ????? ? ??
??? ??????? ??? ?????????? ???? ??????????? ???????????? ??? ???????? ???????,
??????????????????, ??????????, ??? ????????? ????????????? ?????????,
??????????? ?? ??????????? ??? ? ??????? ??? ???????? ???? ????? ???? ?????????
??????????-???????? ?? ????????????? ??????? ?????????? ?????? ??? ??
????????????? ??????? ?????????? ?????????, ? ????? ??????? ????? ? ??????????? ???
?? ????????? ??? ???????? ?????????, ????? ???????? ???? ??? ????????? ??? ???????
2006/112, ???? ????? ?????????? ??? ?? ??????????.

77. ?????, ??????, ??? ??? ?????? ??????????? ??? ????????? ????? ?????????? ????
????? ??? ????????? ??? ??????? ?????????? ?????????, ???? ????? ??????????? ??? ??
????? 135, ?????????? 1, ???????? ??, ??? ??????? 2006/112, ????? ??? ???? ???? ???
?????? ????????? ??? ??????????.

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

78. ?? ??????? ??? ??? ?????????? ??? ?????? ?????????? ???? ??? ?????? ???
????????? ?? ???? ?????? ??? ????????? ??? ??? ???????? (? ??? ??????? ?????????).
??????, ? ??? ????? ????? ???????????, ?????? ? ?????????? ????? ?? ?????? ???
??????????? ?????????? ?? ??? ????. ????????, ? ?????????? ???? ??????????? ?? ????
?????? ??? ??????????? ?????? ??? ??????? ?????? ??? ?? ?????? ??? ???????????. ????
???? ????????? ????????? ??? ????? ??? ??? ???????, ? ?????????? ??? ??????????? ???
????? ????? ????? ??? ???? ??? ??????????? ?? ???? ??????, ??? ? ????? ?????????
????????? ??? ???? ??????????????.

79. ???? ???????? ??????????? ??? ??????? ????, ????????????, ????, ??? ????
?????????? ??? ??????????? ?????????? ??? ?????????? ??????????? ??? ???????????
???? ??? ??????????? ??? ????????????. ??????????, ?? ????????? ????????? ????
?????? ? ???? ?????????, ? ????? ??? ??? ??????? ??? ?????? ?? ???????, ??????? ???
??????? ????? ??? ??? ??????. ????????, ??? ???????????? ?????????? ??????????????
?? ??????????? ??? ??????????? ? ???? ?? ??? ????. ??? ??? ???? ?????, ???? ??
????????? ?? ????????? ??? ?????? ?? ??????????? ?????, ?????? ???? ?????? ???? ??
???????????? ??? ???????? ???????? ??? ?? ?????? ??? ?????? ???? ? ??? ?????
????????? ???? (43).

80. ?? ??????????? ??????? ??? ??????? 2006/112 ??? ??????? ???? ?????? ???
???????? ??? ???????? ??? ?????????? ?????? ???? ???????? ??? ????????????????
?????????, ????? ??? ????????? ?????????? ?????????. ??????, ? ???????? ???? ??????
??? ??????????? ????? ??? ????? ???????? ???. ????? ?????? ???????? ??? ?? ?????? ???
?? ????????? ????? ??? ??????? ??????????? ??? ????????????????? ???????? ?????
?????????? ??????? ?? ??????????? ???? ??? ????????? ???????????? ??? ??????
???????? ??? ????? (44).

81. ???? ????????? ??? ????????? ???????????-???????? ??? ?????????? ???????
?????????. ??? ????? ???? ?????????, ???????, ??????, ??? ????? ????????????? ??????,
? ????? ?????????? ??? ??????? ??? ?????? ??? ???????? ?? ??????????? ??? ?????????,
???????????, ???????????, ??? ?? ?????????? ?????????? ??? ?????????? ???, ???,
????????, ? ????????? ?????????? ??? ?? ????? ?????????? ??? ??????????? ????????
????????. ????????, ? ???? ???????? ??? ????? ????? ?????? ?? ????????????

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

82. ????????, ? ????????????? ???? ??????? ?????????, ???? ??? ?? ?????, ?? ??????? ?????????? ????????? ?????????? ?? ???????? ??????? ??? ????????? ??? ?????????? ??? ?? ????? 135, ?????????? 1, ???????? ??, ??? ??????? 2006/112 ??? ??? ???????? ??? ????? ??? ????????? ?????. ?? ?? ??????, ???? ??????? ???????????? ?????????? ??? ???? ??? ???????????? ??? ?????, ???? ??????????? ??? ????? 1, ?????????? 2, ????? ??????, ??? ??????? ?????. ???????, ?? ?????????? ?????????? ?? ???? ???????? ???? ??????? Velvet & Steel Immobilien, ???? ????? ?????? ??? ? ?????? ??? ????????? ??? ?????????????????? ??????? ???????? ???? ??????????? ??? ????????? ??? ?????????? ?? ??? ??????????? ??? ?????? ???????? ??? ????? ????? ??? ??? ????? ??? ????????? ??? ??? ???? ??????? ??? ???????? ??? ??????? ??? ???????????? ?????????. ??? ????????, ?? ?????????? ?????? ??? «[?]???????? ??? ? ??????? ??? ????????? ??? ?????????? ??????????? ???????? ???? ??? ??? ?????????? ??????? ????????, ? ????? ???? ??? ?????? ?? ????? ?????????» (45).

83. ?????? ?? ????????? ??????? ??? ? ???????????? ??? ?? ?????? ??????? ?????? ???? ??????? ?? ????????? ?????????? ????????? ??? ????? ????????? ??? ?? ??? ??????????? ? ??????????? ??? ??? ?????? 2006/112 ????????. ??????????, ???? ?? ????????? ??? ??????????, ?? ????????? ??? ?????? 135, ?????????? 1, ??? ??????? 2006/112 ????????? ?????????? ??????? ??? ??????? ??? ??????, ?? ?????? ?????????? ???? ??????? ??? ?????????? ???? ??? ???????? ??? ?????????? ??? ??? ??? ?? ??? ?????? ????? ??? ???? (46).

84. ???? ??? ????? ???, ????????, ?? ????? 135, ?????????? 1, ???????? ??, ??? ??????? 2006/112 ??? ???????? ?????? ???? ??? ?? ?????? ???????? ???? ??????? ??????????-???????? ???? ?? ???????? ??? ??????? ??? ?????? ?????.

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

85. ???? ?? ????? ???, ??? ?? ??????? ????????? ????? ???, ??? ?? ?????? ??? ???????? ????????? ??? ??????? 2006/112, ???? ????? ?????????? ??? ?? ??????????, ??????? ??????????-???????? ???? ?? ???????? ???? ????? ???? ??? ?????? ?? ?????????? ?? ?????????? ??????? ?????????? ?????? ??? ?????????? ????????. ? ?????? ???????? ??? ????????? ??? ??? ????????? ???? ???????? ?? ?????????? ???? ???? ?????????? ??? ?????????? ???????, ????? ???? ?????? ?? ???????? ????????? ??? ??? ??? ??? ??? ??????? ??? ????? ??? ?????? ????, ??????? ?? ?????????? ????? ???? ??? ????????????? ??? ???????? ??????? ?????? ??? ??? ??? ?????? ??? ??????? ?? ?????????? ?????????? ??? ??????????? ?? ????????? ??? ?? ????? ??????? ????? ?????????? ?????????? ?? ?????????? ????? ???? (47).

86. ??? ???????? ?? ???????? ??? ???????? ??? ???????? ????????? ?? ??????? ??? ???? ???????? ????????? ??????????????????, ??? ?????? ?????????? ??? ??????????, ?? ????????? ??????? ???? ????? ??? ????????? ?? ???? ??? ??????????? ???? ???? ?????? ??? ??????????. ??????, ? ?????? ????? ??????????? ??? ????? ??? ???????? ??????????? ???????? ??? ??? ?? ?????? ?? ?????? ???? ????????? ??? ??????? ????? ??? ??? ??????? ??? ???????? ???, ??????? ?? ?? ????????? ??? ?????????? ??? ?????? 52 ??? ????????? ????? (48).

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

87. ???? ??? ????? ???, ? ???? ???? ???????? ??? ?????? ?? ????? ??? ??????????? ????????? ??? ?????????? ????????? ????? ??? ?? ????????? ??????????-????????, ???? ?? ???????? ???? ????? ????, ????????? ???????? ??????? ??????? ?? ?????? ?????? ?? ?????????? ?? ??????????, ??????, ???????, ?? ??????? ????? ?? ???????? ?? ????????? ?? ?????? ??? ??? ??? ??? ??????? ??? ?? ????? ??? ??? ????????? ??? ??????????????? ??? ??? ??????? ??? ??????? .....

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

89. ??????, ?? ??????????? ??? ??????? ????????? ?????????????????? ????? ????? ??????? ????????? ??? ??????? ???? ???? ??? ??????????? ??? ??????? ????? ?? ?????????? ???????, ?? ??? ?????? ? ??? ??????????? ??? ?????. ????????, ????????? ??? ? ???????? ???? ?????????? ???? ?? ?????? ??? ??????, ???? ?? ?????? ??? ????????? ??????, ?? ?????? ?? ???? ???? ??????????? ???????? ????????? ??? ??????? ??? ??? ??? ??? ??????? ?? ????? ?? ??? ??????? ?????. ???????, ????????, ?? ??????? ??? ?????? ?? ???? ??????????? ???? ?? ???????? ????????? ???? ??? ?? ???? ????????.

90. H ????????? ??? ??????????? ???????? ????????? ??? ??? ???????? ??? ??????? ????. ??????? ?? ?????, ????? ??? ???? ??? ??????????? ??? ?? ?????? ?????? ???????? ??? ??????????? ?? ??? ?????? 2006/112, ?? ????? 168 ??? ??????? ????? ??? ????????? ?? ???? ?????????? ???? ???? ?? ????? ??? ????????? ?????, ??????????? ????????? ???????? ????????? (49). ????? ?????? ??? ?? ?????????? ????????? ??? ????? ???? ?? ????? ?? ??? ??????? ??? ??? ??? ??? ??????? ??? ?? ????? ??? ??? ????????? ??? ??????????????? ??? ??? ?????????? ???? ???? ??????????? ??? ??? ??????? ??? ????????????? ???????. ?????, ??????, ??? ? ???? ???? ?? ?????? ?? ??????? ??? ???? ????? ??? ??? ??? ??? ??????? ??? ?? ????? ??? ??? ????????? ?? ??????, ?????? ??????????????? ?? ????? ??? ??? ??????? ??? ????????????? ???????, ????????? ??? ?????? ???? ???????? ??? ????? ??? ????????????? ???????. ? ????, ???????, ?????? ??? ?????????? ??? ??? ??????????? ??? ???? ??? ??????????, ? ???????, ??????, ??? ????? ??? ??? ??????? ????????? ?? ??? ???????? ??? ????? ??? ??? ?????? (50).

91. ???????????, ??? ????????? ??? ?? ????????? ??? ??????? 2006/112 ???? ????? ?? ????? 73? ??????? ?? ??? ?????? ?? ????????? ??????????-???????? ?????? ?? ??????????????? ?? ??????? ????????????? ??????? ?????, ???? ??? ????? ???, ????????? ???????? ??? ??????????? ???????? ???? ?? ??????? ?? ??????????? ???? ???? ?? ??? ??????????? ??????, ?? ?????????? ?? ????????? ?? ???????? ?? ?????????? ??? ????????? ???? ??????????-???????? ????????, ??????????? ?? ?????? ??? ??????????? ????????? ??? ??? ??? ??? ??????? (51). ??? ?????? ?????????? ????????? ?? ??????????? ??? ???? ?????? ????? ??????? ???? ????? ???? ????? ????.

???????

92. ??????? ???? ??? ???????, ???????? ??? ?????????? ?? ????? ??? ??????????? ????????? ??? Supreme Court of the United Kingdom (???????? ??????????? ??? ???????? ?????????) ??? ???? ????????:

?? ????????? ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ????????? 2006, ??????? ?? ?? ????? ??????? ????? ???????????? ?????, ?????? ?? ??????????? ??? ??? ??????

??? ?? ????????? ??????????-???????? ???? ?? ???????? ???? ????? ???? ????????? ???????? ??????? ??????? ?? ?????? ?????? ?? ?????????? ?? ??????????, ??? ?? ??????? ????? ?? ???????? ?? ????????? ?? ?????? ??? ????? ???????????? ????? (???) ??? ??? ??????? ??? ?? ????? ??? ??? ????????? ??? ??????????????? ??? ??? ??????? ??? ??????? ?????.

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

1 ?????? ??? ??????????: ? ???????.

2 ????????? ??? ????????? ?? ?????? ?????? ??????????? ????????? ?? ??????????? ??????? ?????? («hire purchase» ???? ???????, «location-vente» ? «crédit-bail» ??? ???????, ??? ? ???????? ???? «leasing» ??????????????? ?? ?????? ??????? ??????, ????? ??? ????????? ??? ???? ????????), ?? ??? ?????? ????????????? ??????????? ????????? ???? ?????????? ??????? ?? ??? ??????????? ??? ??????? ???? ??? ?? ???????? ?? ??????, ?????????? ??? ?????????, ?? ???????? ????????? ?? ?????? ????????????? ???? ?????? ???? ?? ?????????? ??? ???? ??? ?????? ??? ?? ????????? ?? ????? ???????????????. ?? ????????? ???????? ??????? ????? ???????? ??? ??????? ?? ????????? ?? ????????? ?????, ? ????? ?????? ?? ??????? ???? ?? ????? ??? ????????? ?????? ????????? ??? ?????????? ???? ??????????? ???????????? ???? ??? ??????.

3 ?? 2006, L 347, ?. 1.

4 ?? ????? ???? ??? ?????? ??????? ???? ????????? ???????.

5 ? ???? ???? ????????????? ???? ????????????? ????? ??? ???? ??? ?????????? ??? ? ??? ??? ??? ??????? ??? ??????? ??? ????? ??? ?????????? ???????? ??? ?????? ??? ??? ??? ??? ??? ??????????? ??? ??? ?????? ??? ?? ???? ?????.

6 ? ???? ???? ??????? ?? ?????, ?? ???????? ????????? ???????? ??? ??? ?????????? ???? ???? ??? ??????????, ???? ?? ??????????? ???? ??????? ??????????? ? ?? ????? ???????? ??? ?????????? ?????????? ??? ??? ?????, ?? ?????? ????????? ??? ?????????? ?? ??? ????????????? ???????.

7 ??., ???????, ??????? ??? 13?? ????????? 2016, M. ??? S. (C?303/15, EU:C:2016:771, ????? 16 ??? ???? ??????????? ?????????).

8 ???? ????? ??? ????? ??? ????????? ??? ???????????????? ???????, ??. ???????, ?????? 78 ??.

9 ??., ???????, ??????? ??? 22?? ??????? 2016, Gemeente Woerden (C?267/15, EU:C:2016:466, ??????? 30 ??? 35, 40 ??? 41).

10 ??., ???????, ??????? ??? 22?? ????????? 2015, Sveda (C?126/14, EU:C:2015:712, ??????? 27, 28 ??? 32).

11 ? ?????????? ???? ???.

12 ?? ???????? ??? ?????????????? ??? ??? ????????? ??? ??????? ??? ???, ????, ??? ??????????, ????? ??? ??? ????? ?????? ?????????.

13 ??., ?????? ?????, ????????? ??? 29?? ????????? 2009, SKF (C?29/08, EU:C:2009:665, ????? 57 ??? ???? ??????????? ?????????), ??? ??? 22?? ????????? 2015, Sveda (C?126/14, EU:C:2015:712, ????? 27).

14 ??., ?????? ?????, ????????? ??? 29?? ????????? 2009, SKF (C?29/08, EU:C:2009:665, ????? 58 ??? ???? ??????????? ?????????), ??? ??? 22?? ????????? 2015, Sveda (C?126/14, EU:C:2015:712, ????? 28).

15 ???? ?????? ?????? ??? ?????????? ??? ?????? ????? ???? ??????? ??? ??? ?????? ???????? ? ??????? ??? 22?? ??????? 2016, Gemeente Woerden (C?267/15, EU:C:2016:466).

16 ??. ?????? 32 ??? ????????? ?????.

17 ??. ?????? 32 ??? 33 ??? ????????? ?????.

18 ??. ??????? ??? 25?? ??????????? 1999, CPP (C?349/96, EU:C:1999:93, ????? 29).

19 ??., ?????? ?????, ??????? ??? 8?? ?????????? 2016, Stock ’94 (C?208/15, EU:C:2016:936, ??????? 26, 27 ??? 29 ??? ???? ??????????? ?????????).

20 ??., ?????? ?????, ??????? ??? 2?? ?????????? 2010, Everything Everywhere (C?276/09, EU:C:2010:730, ??????? 29 ??? 30 ??? ???? ??????????? ?????????).

21 ??. ????????? ??? 27?? ????????? 2005, Levob Verzekeringen ??? OV Bank (C?41/04, EU:C:2005:649, ????? 24), ??? 2?? ?????????? 2010, Everything Everywhere (C?276/09, EU:C:2010:730, ????? 30), ??? ??? 27?? ??????????? 2012, Field Fisher Waterhouse (C?392/11, EU:C:2012:597, ????? 25).

22 ??., ?????? ?????, ??????? ??? 8?? ?????????? 2016, Stock ’94 (C?208/15, EU:C:2016:936, ????? 30).

23 ??????? ??? 27?? ??????????? 2012, Field Fisher Waterhouse (C?392/11, EU:C:2012:597, ????? 26).

24 ??. ??????? ??? 4?? ????????? 2017, Mercedes-Benz Financial Services UK (C?164/16, EU:C:2017:734).

25 ??????? ??? 2?? ?????????? 2010, Everything Everywhere (C?276/09, EU:C:2010:730, ????? 31).

26 ???? ????? ??? ????????? ??? ????????? ??? ??? ???????????? ??? ???, ??. ?????? 78 ??. ??? ????????? ?????.

27 ??????? ??? 27?? ????????? 1993, Muys’ en De Winter’s Bouw-en Aannemingsbedrijf (C?281/91, EU:C:1993:855, ??????????).

28 ??????? ??? 27?? ????????? 1993, Muys’ en De Winter’s Bouw-en Aannemingsbedrijf (C?281/91, EU:C:1993:855, ????? 14), ??? ????????? ??? ??????? ?????????? F. G. Jacobs ???? ??????? Muys’ en De Winter’s Bouw-en Aannemingsbedrijf (C?281/91, EU:C:1993:81, ?????? 10 ??? 11).

29 ???? ??? ????? ????? 1 000 ???? ????? ??? ????, ?? ??? 20 % ??? ???????? ????? ??????????????? 30 %. ???? ????????? ??? ??????????????? ?? ????????? ??????, ?? ??????: ???? ?????? ?? ??? 1 200 ????, ????? ??????????????? 360 ????, ?????? 1 560 ????. ???? ????????? ??? ????????????? ????????? ?? ??????: ???? ??? ?????? ????? ???? ??? ????? ??????????????? 1 300 ????, ??? ??? 260 ????, ?????? 1 560 ????. ?? ????????? ??????????: (a + ta) + s(a + ta) = (a + sa) + t(a + sa), ???? a = ? ???? ??? ?????? ????? ????, t = ???? ???, s = ????? ???????????????. ???? ??????????? ?????? ?????????? ??? ?? ???? ??? Pardon, J., *La TVA et les opérations bancaires*, Droit bancaire et financier, 2006, V, ?. 274.

30 ??????? ??? 8?? ?????????? 2016 (C?208/15, EU:C:2016:936).

31 ??????? ??? 8?? ?????????? 2016, Stock ’94 (C?208/15, EU:C:2016:936, ????? ????????? ??? ??????????).

32 ????????? ??? ???? ?????? ??????? ?? ???? ?? ????? 13 ??? ????????? ??? 27?? ????????? 1993, Muys’ en De Winter’s Bouw-en Aannemingsbedrijf (C?281/91, EU:C:1993:855), ??????? ?? ??? ????? ? ??????? «???????? ??? ????????????? ?????????» ??? ??????????????? ??? ??? ??????????? ??? ?????? ????????? ??? ????????? ????? ???’ ????? ????????? ?????? ???? ?? ?????????? ??? ??????? ??? ?????????? ??? ??? ????????? ??? ????? ??? ?? ????? ???????? ????????? ??? ?????????. ??????? ?? ??? ??????? ??? 8?? ?????????? 2016, Stock ’94 (C?208/15, EU:C:2016:936), ??? ?????? ??????? ?????? ???????? ?? ??????????????? ?? ?????????? ??? ?????????? ?????? ???, ?? ?? ??????, ??? ?????? ?? ????? ?????????.

33 ??????? ??? 8?? ?????????? 2016, Stock ’94 (C?208/15, EU:C:2016:936, ??????? 32 ??? 34).

34 ??????? ??? 21?? ??????????? 2008, Part Service (C?425/06, EU:C:2008:108).

35 ??????? ??? 21?? ??????????? 2008, Part Service (C?425/06, EU:C:2008:108, ??????? 8 ??? 17).

36 ??????? ??? 21?? ??????????? 2008, Part Service (C?425/06, EU:C:2008:108, ????? 48 ??? 53).

37 ??????? ??? 21?? ??????????? 2008, Part Service (C?425/06, EU:C:2008:108, ????? 57).

38 ???? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ???? ??????????? ??? ?????????? ??? ?????? ?????, ??? ???????? ?? ???? ?????? ?????? ???????? - ????? ??????? ????? ???????????? ?????: ?????????? ?????????? ???? (?? ???. ???. 09/001, ?. 49), ??? ?????? ? ?????? 2006/112 ???????? ???????????. ?? ????? 11, A, ?????????? 1, ??? ????? ??????? ??????????? ??? ??? ????? 73 ??? ??????? 2006/112.

39 ??? ????? 24 ??? 29 ??? ??????? 2006/112. ??????????? ??? ????????? ????????? ????????????? ????????? ??????? ?? ????????????? ?? ?????????? ??????, ???? ??? ?????? ??? ?????? 14, ?????????? 2, ???????? ??, ??? ??????? 2006/112, ?????? ??? ??????? ?????????? ??? ??????? ???? ?? ??????????.

40 ??? ????? 135, ?????????? 1, ???????? ?? ??? ??, ??? ??????? 2006/112.

41 ??????? ??? 21?? ??????????? 2008, Part Service (C?425/06, EU:C:2008:108, ????? 59

??? 61).

42 ??????? ??? 21?? ??????????? 2008 (C?425/06, EU:C:2008:108).

43 ???? ????? ??? ???????? ??? ?????? 135, ?????????? 1, ???????? ??, ??? ??????? 2006/112, ??. ??????? ??? 26?? ????? 2016, Bookit (C?607/14, EU:C:2016:355, ????? 34).

44 ??., ?????? ?????, Tait, A., *Value Added Tax.International Practice and Problems,* ??????? ??????????? ??????, ???????????, 1988, ??. 92 ??? 100. ??. ?????? Parolini, A., «Exemptions in VAT Law– Recent Case Law of the CJEU», in: Lang, M. (????.), *CJEU – Recent Developments in Value Added Tax 2015,* Vienne, 2016, ?. 285, ??? Pardon, J., *La TVA et les opérations bancaires*, Droit bancaire et financier, 2006, V, ?. 274.

45 ??????? ??? 19?? ???????? 2007, Velvet & Steel Immobilien (C?455/05, EU:C:2007:232, ????? 24).

46 ??????? ??? 26?? ????? 2016, Bookit (C?607/14, EU:C:2016:355, ????? 33 ??? ???? ??????????? ?????????).

47 ????????, ???????, ???, ???? ??????? ????????????? ?????, ?? ??? ??????? ??? 19?? ??????????? 2017, ???????? ???? ??????? (????? ???????????) (C?552/15, EU:C:2017:698), ?? ??????? ????????? ????????? ??? ????????????? ????????? ??????????? ??? ????? ????????????? ??? ?????? ???????? ????????????? ?????? ???? ???????? ??? ????? ????????? ??? ????? ????????????? ???? ????????.

48 ???? ??? ??’ ??????????? ????????, ?? ???????? ??????????? ??? ? ????????? ???? ???????? ??? ??? ?????? 2008/48/?? ??? ?????????? ??????????? ??? ??? ??????????, ??? 23?? ???????? 2008, ??? ??? ????????? ????????????? ?????? ??? ??? ????????? ??? ??????? 87/102/??? ??? ?????????? (?? 2008, L 133, ?. 66). ??????, ??????, ??????? ??? ?????? ??? 2, ?????????? 2, ???????? ??, ? ?????? ???? ??? ??????????? ???? «????????? ???????? ? ????????????? ???????? ???? ?????? ???? ? ???? ? ??????? ???? ????? ???? ????????? ??????? ??????? ????????? ?????? ??? ??????????? ??? ????????». ??????? ?? ?? ???????? ??? ?????????? ? ????????? ??? ???????? ????????? ?? ???????? ??????? ????????? ??? ??????????, ?????? ??? ?? ???? ????????? ?????????????????? ??? ???????????????? ??? ?? VWFS ??? ??????????? ????????? ??????, ???? ????? ??????? ???????? ??????????. ????????, ? ?? ???? ?????????, ?????? ?????? ?? ???????? ??? ?? ????? 10, ?????????? 2, ???????? ??, ??? ??????? 2008/48, ???????? ????????? ??????????? ??? ????? ??? ?????????, ? ????? ??? ?????? ?? ????????? ?? ?????????? ??????????? ??? ???????.

49 ??????? ??? 28?? ????????? 2013, MDDP (C?319/12, EU:C:2013:778, ????? 45).

50 ??????? ??? 28?? ????????? 2013, MDDP (C?319/12, EU:C:2013:778, ????? 43).

51 ??. ??????? ??? 28?? ????????? 2013, MDDP (C?319/12, EU:C:2013:778, ??????? 47 ???, ???’ ????????, 56, ??????? ??? ????? ??????).