

@import url(../../../../css/generic.css); EUR-Lex - 61997J0429 - EL

Avis juridique important

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61997J0429

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(?????? ?? ?????????? 77/388, ??? 9 § 1, ??? 79/1072, ??? 2)

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\$\$? ???????, ?????? ?? ?????????? ?? ????? ?????????????? ????, ???? ???????
?????? ?? ?????? ??, ???? ????? ??????????? ?? ?????? 9 ???? ?????? ??????? 77/388
???? ??????????? ?? ??????????? ?? ?????? ?????, ???? ??????? ?? ???? ?????? ??????? ??????
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????????? 2, ??????? ?_, ??????? ?????????? ?? ?????? ?????? ?????, ???? ???? ?????? ?????? ????
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????? ??????????? ?? ??? ?????????? ???? ?????? ?????? ???? ?????? ???? ?????? ???? ?????? ???
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????? 2 ??? ?????? ??????, ???? ?????? ?????? ???? ?????? ?????????? ?????? ????
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????? ?? ?????? ???? ???? 2.

(??, ??????? 40, 53-54, ??????. 1)

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????? ??????? C-429/97,

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Traversa, ?? ??? ?????? ???? ???????????,

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Mignot, ?????? ??? ??? K. Rispal-Bellanger ??? ??? S. Sujiro Seam, ?? ??? ?????? ???
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6?? ??????????? 1979, ??? ??????????? ??? ??????????? ??? ??????????? ?? ??? ?????? ?????? ?? ??????
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????? (?? ????. ????. 09/001, ?. 111), ???, ???????????, ??? ?? ?????? 2 ??? ?? ??? ?????? ???????,
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?????????? ?? ??? ??? C. Gulmann, ??????? ???????, ?. ?????? (???????) ??? J.-P.
Puissochet, ???????,

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1 ?? ?????????? ??? ??????? ??? ??????????? ??? ??????????? ??? ??????????? ??? 18 ??????????? 1997, ?
????????? ??? ?????????? ??????????? ????, ??????? ??? ?????? 169 ?? ??????? ??
(?? ?????? 226 ??), ??????? ?? ??? ?????? ?????? ?? ??????????? ??? ?????? ??????????? ??? ?????? ???????
??????????, ?????????? ?? ??????????? ??? ?????? ??????????????? ??? ?????? (?? ????: ??) ?????
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????? 79/1072/???, ?? 6?? ??????????? 1979, ??? ??????????????? ??? ?????? ??? ?????? ??? ?????? ???
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????? ??????), ???, ???????????, ??? ?? ?????? 2 ??? ?? ??? ?????? ???????.

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2 ??????? ?? ?? ??????? ??????????? ????, ? ?????? ?????? ??? ?? ?????? ??
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3 ?? ??? 1 ??? ??? ?????? ??????:

«??? ??? ??????? ??? ??????? ???????, ??????? ?? ?????????? ??? ?? ??? ??
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????????? 1, ??? ?????? 77/388/???, ? ?????? ??? ??????? ??? ??????? ??? ??
????????? ??? ?? 7, ?????????? 1, ??? ???????, ??? ?? ?????? ?????????? ??? ??
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4 ?? ??? 2 ??? ??? ?????? ??????:

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????????? ??? ?? ??? ?????? 17 ??? ?????????? 3, ?????????? _ ?? ?, ?? ?_, ?? ?????
77/388/???, ?? ??? ?????? ?????????? ??? ?????????? ??? ?? ??? 1, ?????????? ?_.»

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5 ?? ??? 9, ?????????? 1, ??? ??? ?????? 77/388/???, ?? 17?? ??_??
1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??? ?????? ??? ??, ?? ????
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???? (?? ????. ????. 09/001, ?. 49, ??? ????: ??? ?????), ?????:

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6 ?? ??? 9, ?????????? 2, ??? ??? ?????? ?????? ?? ????:

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7 ?? ??? 9, ?????????? 2, ?????? ?_, ?????? ???????, ??? ??? ?????? ??????
????????? ??? ?????? ?? ?? ?????? 259 ? 4° ??? code général des impôts (???????)
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«???? ?????????? ??? ???????? ??? ?????? 259, ? ?????? ??????? ??? ?????????? ??????????
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4° ?? ?????? ???????, ??? ?????????????? ?????? ??? ??????:

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8 ?????? ??????????? ?????????? ?? ? ??????? ?????????? ?????????? ?????????????? ?????????????? ?????????? ?????????
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impôts ??? ?????????? ??? ??????? ??????? ?? ?????? 9, ?????????? 2, ?????????? ?, ???
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9 ??? ?? ??????????? ?????????? ??? ? ??????? ?????????? ?????????? ?? ?????????? ??
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10 ?? ??????? ??????? ?? ?????? ??????? ?????? ?? ??????????? ?? ??????? ?? ??????? ?? ???????
?? ??????? ?? ?????? ?? ??????, ??????? ?? ?????? 9, ?????????? 1, ??? ?????? ??????
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11 ??? ????????, ??? ?????? ??? ?????????? ??? ?????? ???' ?????? ??? ?????? ??????????????? ??,
????????????? ??? ?????? ??? ?????????? ???????????, ??? ??? ????? ???, ??????? ???
?????? 259 ? 4° ??? code général des impôts, ??? ?????? ??????????? ??? ??? ???????????,
????????? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?? ?? ??????? ??? ???????, ?????? ? ?????? ???, ??? ??????? ?? ?????????? ???
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12 ?? ?? ??????????????? ?????????? ?? ?????? ?? ??????? ??????? ??? ?????????? ???????????
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14 ??? ?????????? ?????????? ??? 17?? ?????????? 1992 ?????? ??? ?????????? ??? ??????????
??? ??? ????????, ????, ??? ?? ?????? ??? 5?? ?????????? 1993, ?? ??????????
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16 ? ??????? ???????????, ???. ?????? ????, ?????? ????, ???, ?????? ?????????? ???
????? ?????????????? ?????? ???????, ??? ? ???????, ?????? ??? ?????? ???
??????????, ??????????? ? ?????????? ??? ??????? ?????? ??? ?????? 9, ??????????? 1, ???
????? ??????? ??? ??????? ?? ??????? ??? ?????? ?????? ?????? ?????????????? ???
?????????? ??? ???- ???????, ? ??????? ?????? ?????? ?????????? ?? ?????????? ???????????
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?????? ????. ??????, ??? ?????? ??? ??? ?????? ??? ???????, ?????? ? ??????? ???
??????????, ?????????? ?? «?????? ??? ??????? ??????? ?????? ??????» ??? ??? ?????? ???
?????? 9, ?????????? 2, ??????? ?_, ??? ?????? ??????? ??? ??? ?????? ?????? ???
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????? ??????? ????, ?????? ?? ??????? ?????? ??? ?? ??? ?????? ?????? ??? ??????????
?????, ??????, ??? ?????????? ???????, ??? ??????. ?? ? ??????? ??? ?????? ???
????????????? ???' ?????? ??? ?????, ? ??????? ?????????? ??? ?????? ??? ??????
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17 ?? ??????? ?? ???? ?????????? ?? ???? ?????? ?????????? ?? ???? ?????? ?? 6?? ??????????
1993, ?? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ?????????? ?? ???? ?? ???? ??????????
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????» ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????
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18 ?????? 10 ?????????? 1996, ? ?????????? ?????????? ??? ??????? ?????????? ?????????????? ??????????????
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??? ?????? 9, ?????????? 2, ??????? ?_, ??????? ??????????, ??? ?????? ?????? ?????? ???
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19 ?? ?????????? ??? ?????? ?? ??????????????? ?? ?? ?????????????? ??????, ??? ???????????
????? ????????, ?? ??????? ?? 12?? ??????? 1996, ??????????????? ?? ??? ???????.

20 ?? ??? ?? ??????????? ???, ? ??????? ?? ??????????? ???

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21 ? ??????? ?????????? ?????????? ??????? ?? ????? ?????????? ??? ???????????, ???
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22 ?????, ? ??????? ?????? ?????????? ??????? ?? ?????????? ?????? ?? ?????????? ???????
??? ??????? ?? ?? ??????? ??? ?????????, ??? ?????? ??? ?? ?????????? ?? ??????
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23 ???????, ?? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????????? ??? ?????? ??? ?
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??????????, ??? ?????? ?????????, ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?
??????????, ?????? ???, ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ??
????????? ???, ???????, ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ??
????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??
????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??
????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??
????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??
????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??
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24 ? ??????? ?????????????? ??? ?????????? ??? ?????????? ?????? ?????????? ???????????????, ??????, ??? ?
????????? ??? ??????? ???, ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
??????????, ??? ?? ?????? ???, ??? ?????????? ??? ?????? ?????? ???, ??? ?????????? ??? ?
?????????? ??? ?????? 9 ??? ?????? ?????? ??? ?????? ?????????? ??? ?????????? ??? ???????, ??? ?
?????????? ?????????????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ?? ?????? ??? ??
????? ??????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????????? ??? ??? ?????? ??? ??????????
???????. ???????, ?? ??????? ?????? ??? ?????? ?????????? ??? ?????????? ??? ???????, ??? ?
????? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????.

25 ?????????? ?? ?????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??????????, ??????????????????
??? ?????? ??? ??????? ?? ??? ?????????? ??? ?????????? ?????????? ??????, ?????????????? ??
????????????? ?? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ??? ??????????
????? ?????????? ??? ?????? ?????????? ?? ?? ?????? ??? ?????? ?????????? ?????????? ??
????????????? ??? ?????? ??? ?????????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? ??? ?????????? ??? ?????? ??? ???????.

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

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

27 ? ??????? ?????????? ??? ?????? ?????????? ?????????? ?????????? ??? ?????????? ??? ??????
??? ??? ?????? ??????, ??? ?????????? ??? ?? ?????? 2, ??????? ?????????? ?? ??????????
??? ?? ?????? ?????????? ???, ??? ??????, ?????????? ?????? ??? ?????? ??? ??????
????????????? ??? ??? ???, ??? ?? ??? ?????? ?????????? ??? ?????? ??? ???????.

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

28 ??? ?? ?????? 1 ??? 2 ??? ?????? ??????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???
????? ??????? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??????, ?? ??? ?????? ???
????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ???
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

29 ??????????? ?? ???????????, ??? ???????????, ?? ??? ?????? ?????? ?????????? ?????? ???
?? ??????? ?? ?????? ???, ??????????? ?? ??????????? ?? ?????? 9 ??? ?????? ??????.

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

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

33 ????? ??? ????????, ?????????? ??? ?? ????? 9, ??????????? 2, ??? ????? ??????? ???
?????? ?????? ?????? ?????? ??????? ?????????? ?????????? ??? ??? ?????? ??????? ??????
??????????, ? ????? ?????????? ??? ?????? ??????? ??????? ?? ?????? ? ?????? ? ??????????????
???? ?????????? 1 ??? ?? ??? ??????????, ?????? ? ????? ?????? ?????? ?????????????? ?? ??? ???
?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?????????????????? ???.

34 ? ??????? ????????????, ???????, ??? ??? ?????? ??????? ??????? ??????? ??????????? ??
?????? ????????????, ??? ???????, ???????, ??? ??? ?????? ??????? ??????? ??????? ???????
«??????, ??? ???????, ???????, ??? ??????» ??? ??? ?????? ??? ??????? 9, ??????????? 2,
?????? ?_, ??????? ????????, ??? ?????? ???????, ??????? ??? ??????? ?????? ??? ??
?????????? ?????????? ??? ??????????. ??? ? ?????????? ?? ? ? ??????? ??? ??????????
??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??????? ??? ??? ?? ??????? ?? ???????
????, ? ? ? ??? ?????? ?????????? ??? ?????? ??? ??????? ??? ??????? ??????. ?? ??????? ??? ?
?????????? ?? ??? ?????? ??????? ??? ?????? ??????? ??????? ??????? ??? ??????? ?? ??????????
????? ??????? ?????? ??? ??????? ???????, ??? ???????, ??? ??????? ???????, ??? ??????? ???????
?????? ??? ??????? ??? ??????? ??????? ??? ???????, ??? ??????? ??????? ??????? -
???? ? ???????, ? ???????, ? ??????????? ??? ? ??????????? -, ??? ??????? ?? ??????????
???? ??????? ??? ?????? ??????? ??? ???????, ??? ??????? ??????? ??? ??????? 9 ??? ????
??????.

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

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

36 ??????????, ? ??????? ?????????? ?????????? ??? ? ?????? ??? ?????????? ?? ???
????? ??????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ???'
????????? ??? ???????, ??? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ?? ???
????????? ??? ?????? ?????? «????????????? ??? ??????????». ?????????? ???????, ??????
????, ??? ?????? ??? ?????? ??? ?????? ??? «????????????? ??? ??????????» ??? ?????? 1, ???????
?, ??? ?????? 75/442/??? ??? ??????????, ??? 15? ?????? 1975, ??? ??? ??????
????????? (?? ????. ????. 15/001, ?. 86), ??? ?????????????? ?? ??? ?????? 91/156/??? ???
?????????, ??? 18? ?????? 1991 (?? L 78, ?. 32), ??? ??? ?????? ?? ?????????? ??????
«?? ??????, ? ???????, ? ?????????? ??? ? ?????? ??? ?????????, ?????????????????? ???
??? ?????????? ??? ???????, ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???????
????????? ???».

37 ??????????, ???????, ???, ??? ?? ??????? (?. ??? ?????? «??????
????????? ???», ??? ??? ?????? ??? 17? ?????? 1993, C-68/92,
????????? ??? ??????, ?????? 1993, ?. -5881, ?????? 18 ??? 19), ? ??????????????
????? ??? ?????? ??????? ??? ?????? ?? ?????????? ?????? ??? ?????? ??? ???????,
?????, ?? ???????, ??? ??????? ???? ?????????? ??? ?????????? ??? ?????????? ??? ??????? ?
??????, ??? ??????? ?????? ??? ?????? ?????? ?????? ??????. ???????, ? ?? ???
????? ??????? ??? ?????? ?? ?????????? «????? ?????? ??? ?????? ??? ?????? ?? ??????????
????????? ??? ?????? ?????? ??????», ??? ??? ?????? ??? ?????? 9, ?????????? 2,
????????? ?, ??? ?????? ???????, ??? ?????? ??????, ???, ?? ??? ??????, ?????? ??
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

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

39 ??? ??????, ??? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??
????? ??? ?????? ??? ?????????? ? ?????????? ?? ??? ?????? ?????????? ???, ?
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ??????????????????
?? ??????, ?????? ? ??? ?????????? ?????? ??? ?????? ??? ?????????? ?????? ???, ?????? ???
????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??
????? 1 ??? ?????? ???, ?? ?? ??????, ??? ?????????? ??? ?? ??? ?????? ?????????? ???
?????. ?? ?????? ??? ? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ??? ?? ?????????? ?????? ?????? ?? ?????????? ?????? ?????????? ?? ??? ???
????? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????????? ?? ??? ?????? ?????? ???.

40 ?????????? ?? ???????, ??????, ??? ?????????? ??? ?????? ?????????? ???
????????? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ??, ??? ?????????? ???
????????? ??????, ? ?????? ??? 9, ?????????? 1, ? ?????????? 2, ???????
?, ??? ?????? ??????, ??? ?????? ?????? ??? ?? ?????? ?? ?????????? ???
????????? ??? ?????? ???.

41 ?????? ?? ???????, ???????, ???, ??? ?????? ?? ?????? ?????? ??? ?????????? 1 ???
2 ??? ?????? 9 ??? ?????? ???, ?? ?????????? ??? ?????? ??? ?????????? ??? ? ??????????
2 ??? ?????? 9 ?????????? ??? ?????? ?????????? ?????? ?????????? ???, ??? ?
????????? 1 ???, ???????, ?????? ?????? ??????. ?????? ??? ?? ??? ?????? ?????????? ???
? ??????, ?????? ???, ??? ?????????? ?????? ?????? ??? ?????? ?? ?????????? ?? ??????
????????? ?????? ??, ??? ?? ?????????? ??????, ??? ?????? ?????? ??? ?????????? 3
??? ?????? 9, ??? ??? ?????? ??? ?????? ?????? ???????. ?? ?????? ??? ?????? ?? ???
????????? ??? ?????? ?????? ??? ?? ? ?????? ?????? ?????? ??? ??? ??? ???
????????? ??? 9, ?????????? 2, ??????????.. ??????????, ?????? ???
????????? 1 (?. ?????? ??? 26? ?????????? 1996, C-327/94, Dudda, ?????? 1996, ?. ?-

4595, ??????? 20 ??? 21).

42 ????????, ??????????? ?? ?????????? ?? ? ??????? ?????? ?? ???? ?????? ?????? ?????? ??????????? ??
?????????? ???????, ??? ??????????? ? ??????? ???????, ??????? ???????, ??????? ?? ???? 9,
?????????? 2, ??????? ?_, ??????? ???????, ??? ?????? ???????, ??????? ?? ???? ??????
?????????? ??? ????? ?? ??????? ?????? ??????? ?????? ??????? ??????? ???????, ???????,
?????????? ?? ??????? ????? ?? ??????? ?????? ?????? ??????? ??????? ???????.

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

44 ??? ?? ?????????? ???????, ??????, ??? ?? ?????????? ?? ???? ?????? ??????? ??????? ??
?????????? ??? ??????????? ?? ?????? ??????????? ?? ?????? ?????? ??????? ??? ?????????? ???????????.
?? ??? ?????????? ??? ?? ??? ?????? ?????? ????. ???????, ?? ?????????? ?? ??????? ??????????
??????????, ? ????? ?????????? ??????????? ?? ?????????? ??????? ??????????? ???????????
?????????????? ??? ???????, ??? ?? ??????? ?????? ??? ?????????? ??? ?????????? ?? ??????? ???????
????????? ??????????? ??? ??????? ?????? ??? ?????. ??? ??????? ?????? ???, ?? ???????????
?? ??? ?????? ???????, ??? ?????????? ?????? ?????????? ?????????? ??? ?????????? ??? ??????? ???
????????? ??? ?????????? ?????? ?????????? ??????? ??? ?????????? ??? ?????????? ??? ??????? ???
????????? ??? ?????????? ?????? ?????????? ??????? ??? ?????????? ??? ?????????? ??? ??????? ???.

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

46 ?????? ??? ?????????? ????, ?? ?? ??????? ?? ???? ?????? ??????? ??????? ??????? ???????
?? ??? 9, ?????????? 2, ??????? ?_, ??????? ???????, ??? ?????? ??????? ??
?????????? ?? ??? ??????? ???, ?????? ?????? ??? ?????????? ??? ??, ??? ?????????? ???
?????? ?????? ??? ?????????? ?????? ??????. ?????????? ?????? ??? ??????? ?????????? ???????
?? ??????? ??????, ? ?????????? ??? ?????? ??????? ?????????? ?????????? ?? ??????? ???
????????? ??? ?????? ?? ??????? ??? ?? ??? ?????? ?????? ?????????? ?? ??? ?????? ??????? ???
?????? ?? ??????? ??? ?????? ???, ?????? ??? ? ?????????? ??? ?? ??? ??????? ???
????????? ?? ??????? ?????? ?????????? ?? ?????? ?????? ?????? ??????? ??????? ??? ???????
????????? ??? ?????????? ??? ?? ??? ?????? ??????? ???.

47 ??? ??? ???, ? ??????? ??? ?? ??? ?????? ?????????? ?????????? ??????? ??
?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ???, ??????? ???
?????????? ??? ?????? ??? ?????? 9 ??? ?????? ???????, ???????????????????, ???????,
?? ?????????? 2, ??????? ?_, ??????? ???????, ??? ?????????? ???.

48 ???????, ??? ?????? ?????? ?????? ?????????? ??? ?????? ?? ??????? ??? ?? ??? ?? 9,
????????? 2, ??????? ?_, ??????? ???????, ??? ?????? ???????, ??? ?????? ???????????
?? ?????????? ?? ??? ?????? ??????? ??????? ??? ?????? ??????? ??????? ???.

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

49 ??????????, ? ??????? ??????? ??? ????? ?? ????? 9, ?????????? 1, ??? ????? ??????
????????????? ??? ?????????? ??????, ??? ?? ?????????? ??? ?????? ?????? ??? ??????
?????? ?????? ????????, ?????? ?????? ??? ?????? ??? ? ?????? ?????? ?????? ??? ?????? ??? ??????
??? ??? ?? ?????????? ?????????????? ??? ? ?????? ?????????? ??? ?? ??????
????????? ??? ?????????? . ?????? ??? ?????????? ??? ?????????? ?????? ?????? 43 ??? 45
??? ?????????? ??????????, ? ??????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ??????? ?????? ??? ?????? ??? ??? ??? ?????? ?????????? ??????????
????????? ?????? ??? ??????? ?????? ???.

50 ????????, ? ?? ??? ?????? ??????? ?????? ?????? 9, ?????????? 1, ??? ??????
??????.

51 ? ??????? ?????????? ?????????? ??? ?? ?????? ?????????? ?????? ?? ?????????? ?? ??
????????? ?? ?????????? ?????????? . ???, ??? ? ?????????? ?? ??? ?????? ??????
????? ?????? ?????????? ?????? ??? ??????????, ? ?????????? ??? ?????????? ???
????????? ??? ?????????? ?????? ??? ?????? ?? ?????????? ?????????? ?????????? ??????
??? ??????????, ??? ?? ??? ? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ???
????????? ?????????? ?????? ?????? ?????????? ?????? ?????, ?????? ? ?????????? ??
????????? ??? ?????????? ?????? ??? ?????????? ?????? ???.

52 ? ?????????????? ??? ??????? ?????????? ??? ?????? ?? ?????????? ??
????????? ??? ?????? ??? 50 ??? ?????? ?????? . ??????, ? ?????????? ???
????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ?????? ?????? ???
????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?? ??? ??? ??????, ???
??? ??? ???, ?? ?????? ??? ?????? ??? ?????? 9 ??? ?????? ???.

53 ??? ?? ??????? ?????????? ???, ??? ? ?????????? ?? ??? ?????? ?????? ?????? ??????
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ?????????? ??? ? ?????? ??? ?????????? ?????? ??? ?????? ??????
????????? ??????????, ? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
?????, ?????? ??? ?? ?????????? ?? ?????????? , ?????????? ??? ?????? ?????? ??? ?? ???
??????, ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?? .
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ??? ??? ??????????
??? ?? ?????????? ??? ?????? ??? ?????, ? ?????????? ??? ?????? ??? ?????? ?????? ???
????????? ?????? ??? ???????, ?????? ?? ??? ?????? 2 ??? ?????? ?????? ???, ??? ??????????
??? ?? ??? ?????????? ??? ??????.

54 ????????, ?????????? ? ?????????? ??? ? ?????? ?????????? , ?????????? ??
????????? ??? ?????? ?????????? ???, ??? ?????? ?????????? ?? ??? ?????? ??????
????? ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? ?? ?????????? ?????? ??????
????????? ??? ?????? ??? ?????? ?????? , ??? ?? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? , ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
????????? ??? ?? ??? 2.

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

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

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

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

??????? **??** **???????** **??** **???????**

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

58 ??? ?? ??? 69, ?????????? 2, ??? ?????????? ???????????, ? ??????? ???????
????????????? ??? ?????????? ???, ?????? ?????? ?????? ??????. ?????????? ???
????????? ?????????? ?????? ??? ? ?????? ?????????? ???????, ?????????????? ??
????????????? ??? ?????????? ???.

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

?? ?????????? (????? ????)

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1) ? ?????? ??????????, ?????????? ?? ?????????? ?????? ?????????????? ???, ???
????? ?????????????? ?? ??? ?????? ?????? ??? ?????????? ?? ??? ?????? ?????? ???
????? ?? ?????????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
?????????, ??? ?? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????????????
????? ?? ?????? ??? ?? ?????????? ??? ?????? ?????????????? ??? ??????, ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? 79/1072/??? ??? ??????????, ??? 6??
????????? 1979, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ?????? - ?????? ?????????? ??? ?????? ?????????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????????? ??? ??????,
??? ??????????, ??? ?? ?????? ??? 2.

2) ?????????? ??? ?????? ??? ??????.

3) ?????????? ?? ?????? ?????????? ??? ??????.