

Case C-256/06

Theodor Jäger

Plaintiff

Finanzamt Kusel-Landstuhl

(Federal Tax Court of Germany)

«The plaintiff claims that the tax authority's assessment is unlawful because it is based on an incorrect interpretation of the law. The plaintiff argues that the tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.»

The defendant, J. Mazák, filed a counterclaim on 11 July 2007.

The defendant claims that the plaintiff's claim is unfounded and requests the court to dismiss it. On 17 July 2008, the defendant filed a counterclaim.

The plaintiff's claim is based on the following facts:

The plaintiff is a resident of the Czech Republic and is engaged in a business activity in Germany.

[The plaintiff's claim is based on the following facts: § 1 of the German Tax Code (EinkStG) and § 1 of the German Tax Code (EinkStG)]

According to § 1 of the German Tax Code (EinkStG), the tax liability is determined by the facts of the case. The plaintiff argues that the tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.

The tax authority has assessed the plaintiff's tax liability based on the facts of the case. The tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.

The tax authority has assessed the plaintiff's tax liability based on the facts of the case. The tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.

The tax authority has assessed the plaintiff's tax liability based on the facts of the case. The tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.

The tax authority has assessed the plaintiff's tax liability based on the facts of the case. The tax authority has failed to take into account the relevant provisions of the tax law, which require a different interpretation of the facts. The plaintiff requests the court to annul the tax assessment and to order the tax authority to issue a new assessment based on the correct interpretation of the law.

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5. ????? ?? ????? 2, ????????????? 1, ??????? 1, ??? ?????? ??? ??? ?????? ?????????????? ??? ???
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1997 I, S. 378 (??? ????: ErbStG), ?? ??????? ??? ?????????????? ?????????? ??? ?????????? ???
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6. ?? ????? 21 ErbStG ?????????, ????? ??? ?????? ??? ?????????????????? ???
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8. ?????????? ?? ?? ????? 12, ????????????? 6, ??? ErbStG, ?? ?????????????? ?? ?? ????? 9 ??? 31
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230, ??? ????: BewG), ? ?????? ??? ?????????????? ?????????????? ??? ?????????? ??????????????
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9. ?????????????, ?????? ?? ????? 12, ????????????? 3, ??? ErbStG, ? ?????? ??? ??????????
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10. ?????? ?? ?????????????, ?? ??????? ?????????????????? ?????? BewG ?? ?? ????? 1, ??????? 36, ???
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????????????????? 1996, ?????????? ?? ?????????????? ?????????????? ??? ?????? ??? ?????????? ???

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11 ?? ?????? 13a, ?????????????? 1, ??????? 1, ??? ErbStG ???????, ????? ?????? ??? ??????????????
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12 ??????????, ????? ?? ?????? 13a, ?????????????? 2, ??? ErbStG, ??? ??? ?????????????? ??? ??????
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13 ????? ?? ?????? 13a, ?????????????? 4, ??? ?????? ??????, ????? ? ?????????????????? ??????
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14 ? ?. Jäger, ?????????? ??????????, ?????? ? ?????????????? ?????????????????? ??? ?????????? ???, ? ??????
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15 ????? ?????????????????? ??????????????????????, ?????? ??? ?????????????????????? ?????????????? ???
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16 ??? ??? ?????????????? ?????? ?????????????????, ??? ?????????? ? ?????? ?????????????????? ??? ?????????? ?? 5
444 666 ?????????? ?????????? (FRF) (1 618 152 DEM), ?????????????????, ?? ?????? ?? ?????????? ???????,
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17 ?? ?????????? ??? 3?? ?????????????????? 2000, ?? Finanzamt ?????????????????? ??? ?????????????????? ??????
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18 ?? ????? ????????????? ??????? ?????? ?? ????? ??? 1 737 167 DEM ??? ?????????????????
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618 152 DEM ?????????? ?????? ??? ?????????? ??? ?????????? ?????????? ?????????????? ??? ??? ??????
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015 DEM. ????? ??? ?????????? ??? ?????????????????? ?????? ??? 400 000 DEM ??? ??????????
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??????, ?? Finanzamt ??????????????, ??????????, ?????? ?????? 254 049 DEM.

19 ????? ??? ?????????? ??? ?????????? ? ?. Jäger ?????????? ??? ????????? 21, ?????????????? 1, ??????????
????????????, ??? ErbStG, ?? Finanzamt ?????????????? ??? ?????? ?? ?????? ?? 236 644 DEM ???
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20 ?????? ?????? ??? ?????????? ?????????????, ?? Finanzamt ?????????????????? ?????????? ?????? ?. Jäger,
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DEM.

21 ? ?. Jäger ?????????? ?????????????????? ?????????? ?????? ??? ?????????????? ??? Finanzamt ??? ?????????
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(????????? 2003, ? I-15013), ?????? ?????? ?????????????? ?? ?? ?????????? ?????????????? ??? ??????????????
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«????????????????????? ?? ?? ?????? 73 ?[, ????????????????? 1,] ??? ?????????????? ?????? ?????????????? ???
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– ? ?????? ??? (?????????????) ?????????????? ??? ?????????? ?????????????????, ??? ?????????????? ?? ??????
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22 ?? ?? ????????, ?? Bundesfinanzhof ?????, ???' ?????, ?? ?????????????? ?? ??
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23 ??????????????????, ?????? ?? ?????????????? ?? ?? ?? ? ?????? ?????????????? ?????????? ??????
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?? ?????????????????? 2004, C-319/02, Manninen, ?????????? 2004, ?. I-7477, ?????? 19, ?? 14??
????????????????? 2006, C-386/04, Centro di Musicologia Walter Stauffer, ?????????? 2006, ?. I-8203,
????? 15, ?? ?? 29?? ?????????? 2007, C-347/04, Rewe Zentralfinanz, C-347/04, ?????????? 2007,
?. I-2647, ?????? 21).

24 ?????????????????? ?????? ?? ? ?????????? ?? ?????????? ?? ?????? «????????? ??????????».
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????????????? ?????? ?? ?????????? 69 ?? 70, ?????????????? 1, ?? ?????????? ?? (?? ?????? 67 ?? 73
?? ?????????? ?? ?????????????????????????? ?? ?? ?????? 73 B ?? 73 ? ?? ?????????? ??, ??
????? 56 ? ?? 60 ??), ? ?????????????????? ?? ?????? ?? ?????? ?????????????????? ?? ??
«????????? ??????????» ?????????? ?? ?????????????? ?????????????? ?? ?????? ?????? ?????? ?? ??????
?? ?????????? «????????? ??????????» (?., ?????? ??????, ?????????? ?? 23?? ??????????????
2006, C-513/03, van Hilten-van der Heijden, ?????????? 2006, ?. I-1957, ?????? 39, ?? ?? 3??
????????????? 2006, C-452/04, Fidium Finanz, ?????????? 2006, ?. I-9521, ?????? 41).

25 ?????????, ?? ??????????????, ?????? ?????? ?? ?? ?????????????????, ?? ?????? ?????????????
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?? ?????????? 88/361, ?????? ?? ?? ?????? 42 ?? ?????????????????????? ?????????????? van Hilten-van
der Heijden, ?? ?? ?????????????????? ?????????????? ?????????? ?????????????? ?? ?? ?????? ??
????????? 73 ? ?? ?????????? (?., ??????????, ?? ?????????????????????? ?????????? Barbier, ?????? 58),
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26 ??????, ? ?????????????? ?????? ?? ?????? ?? ?????????? ??, ?????? ?? ?????? ?? ??????????
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27 ?????????, ? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?????????????? ??????????

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28 ?????? ?????, ?????? ???' ?????? ?? ?????????? ?? ?????? ?????????, ??? ? ?????????
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29 ? ?????????? ?????????? ?????????????, ??????????, ??? ? ????????? ?????? ????????? ???
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????????? ??? ?. Jäger ?????? ?????? ??? 1? ?????????? 1990, ?????????????? ????? ??? ?????? ?????? ?
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30 ?????????, ??? ?? ?????????????? ??? ?????????????????? ?????????????? ??? ?? ?????????? ?????????????? ???
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31 ??????????, ??? ???? ???? ??????????????????, ? ?????????????? ??? ?????????????????? ??????????????????
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van der Heijden, ?????? 44).

32 ?? ??????????????, ?? ?????????? ?????? ?????????? ??? ?????? ?????? ?????????? ?????????????, ???
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33 ?? ?????????????? ?????? ??? ?????????????? ??? ?? ?????????????????? ?? ??? ?????????? ?????? 29
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31 ??? ?????????? ??????????????. ?? ??????????????, ?? ?????????????????? ??? ?????????? ??????????
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34 ?? ????? ?????? ?? ?? ?? ?????????? ?? ?????????? ?????????? ?? ?? ??????,
?? ??????????, ? ?????? ?? ?????? ?? ?????????? ?? ?????? ??????????, ?????? ??
????????????? ????? ??????????, ????? ? ?????? ????? ?????? ?? ?????? ?????, ?????
????? ????????????? ?????????? ?? ?????????????? ?????????????? ??????????????
?????????????. ? ?????????? ????? ?????????? ??????????, ????? ??????, ?? ?????????? ??
????????????? ?? ?????????? ?? ?? ?????????? ?? ?????????????? ????? ????????? 30 ?? 31 ??
????????? ??????????. ???????, ?????????????????? ??, ?? ??? ??????????????, ? ?????? ?? ??????
?? ?????????????? ?????????? ?????????????????? ?? ??? ???? ?????????? ?? ??????????
????????????? ???????????.

35 ???????, ?? ?????? ?? ? ?????? ?????????? ?????????????? ?????????????? ?? ??????
?? ?? ?????? ?????????????? ?????????? ?? ?? ?????????????? ?? ?? ?????????? ?????? ?????????
????????????? ?????????? ?????? ?? ?????????????? ?? ?????????????? ?? ?????????? ?????????? ?????????
????????? ?????????????? ?? ?????????????? ?????????????? ?? ??????????, ? ?????? ??????????????,
??' ?????, ?? ?? ?????? 73 ?, ?????????????? 1, ?? ??????????

36 ?????????, ?????? ?? ?????????? ?? ? ?????????????? ?????????????? ?? ??????????
????????????? ?? ?????????? ?????? ?? ?????????????????? ?????? ?? ?????????? ?? ??????????

37 ???????, ?????? ?? ?????????????? ??, ??? ?? ?????? 73 ?, ?????????????? 1, ?????????? ??,
?? ?????????? «?? ?????? 73 ? ?? ???? ???? ?????????? ?? ?????? ?????? [...] ?? ?????????????
?? ?????????? ?????????? ?? ?????????????? ?????? ?????????????? ?? ?????? ?????????????? ??????
????????????????????? ?? ?? ?????????????? ?????? ?????? ?????????????? ?????? ?????? [...] ?? ?????? ?????
????? ?????????????????? ?? ?????????? ??????».

38 ??? ? Finanzamt ?? ? ?????????? ??????????, ?? ? ?????????? ?????? ?????????? ?? ?
????????????????? ?????????????? ?? ?????????? ?????? ?? ?????????? ?? ?????????????? ??
????????????????? ?? ?????????????? ?? ?????? ?????? ?????????? ?????????????????? ????? ?? ?
????????????????? ?????????? ?? ?????????????? ?????? ?? ?????????????????? ????. ?? Finanzamt
????????????? ?? ? ?????? 31 ?? BewG ?????????? ?????????????????? ?????????? ?? ?????? 73 ?,
????????????? 1, ?????????? ??, ?? ??????????, ?? ?????????? ?? ?? ?????????? ?????????? ??
????????????????? ?? ?? ?????? ?????? ?? ?????????? ?? ?? ?????????????? ??????, ?????? ?? ??????????
????? ?????????? ?? ?????? ?????? ?????????? ?????????????????? ?? ?????? ?? ?????????????? ??????????????
????? ?? ?????? ?? 1993, ????? ?? ?????? ?? ?????????? ??????

39 ????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????? ?????????????? ?? ?????? ??
????????? ?????????????????? ?? ?????? ?? ?????????????? ?????????????? ?????? ?????? 31 ??????????????
1993, ?????? ?? ?????????????? ??, ?? ?????????? ?? ?????????????? ?? ?? ?????????? ?????????? ?
????????? ?? 6?? ?????????? 2000, C-35/98, Verkooijen (????????? 2000, ? I-4071), ?? ??????????????
????????? ?? ?????????? ?????????????????? ?? ?????????????????? ?? ?????? 73 ?, ?????????????? 1,
????????????? ??, ?? ??????????, ?? ? ?????????????? ?????????????????? ?? ?????????????? ?? ??????
????? ?? ?? ?????????????????? ?? ?????????????????? ?????????? ?? ?????? ?? ?????????????? ??????. ??
????????????????? ?????????????????, ?? ?? ?????? 43 ?? ?????????????? ?????????, ??, ?? ?????? ?? ????
?? ?????? ?? ?????? 73 ?, ?????????????? 1, ?????????? ??, ?? ??????????, ?????????? ??????????????
????????????? ?????? ?????? ?????? ?????????? ?? ???? ??????, ?????? ?? ?????? ??
????????????????? ?????????????? ??????????????, ?????????? ?? ?????? ?????????? ?? ???? ?????????? ???????,
????????? ?????????????????? ?? ?????????????????? ?? ?? ?????? ?????????????????????? ??????????????????

40 ?????? ?????????????????????, ?????????? ?? ? ?????? 73 ?, ?????????????? 1, ?????????? ??,
?? ?????????? ??????, ?? ?????????????? ?? ?? ?????????????? ?????? ?? ?????????????? ??????????????
?? ?????????????, ?? ?????????????? ??????????????. ?????????, ? ?????????? ?????? ?? ?????? ??
????????????????? ?? ?? ?????? ?? ?????? ?????????????????? ?????????? ?? ?????????????? ??????? ???

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

41 ?????????, ?????? ??? ? ?????????? ??? ?????? ??????????? ?? ?????? 73 ?, ????????????? 1,
????????? ??, ??? ?????????? ???????????????, ????? ?????? ?????????????? ? ?????????? ???????????,
?? ?? ?????? 73 ?, ????????????? 3, ??? ??????????, ??? ??????? ??? ?? ????????? ??????????? ?????
???????? ?????????????? ? ?????????????? 1 ??? ??????? ?????? «???? ????????? ?? ??????????? ????? ?????
????????????? ?????????????? ????? ?????????????????? ?????????????? ??? ??????????? ?????????? ???
????????????? ??? ??? ?????????? ????? ?????????? ??? ?????? 73 ?» (??, ??????????????????
????????????? Verkooijen, ?????? 44, ??? Manninen, ?????? 28). ??????????, ? ??????????????
????????????????? ??? ?????????????? ??? ?????????? ??????????? ?????????????? ?????????? ??? ??
????????????????? ??? ??????????? ? ?? ?????? ?????????? ?????? ??????? ?? ?????????????????? ?????? ???????
???? ??????? ??????? ?????? ??? ?????? ??????????? ??? ??? ??????????? ??? ??????? ??? ?????????????? ?
?????????? ??????????.

42 ?????????, ? ?????????????? ?????????????? ? ?????? ?????????????? ?????????? ??? ??????? 73 ?,
?????????????? 1, ?????????? ??, ??? ?????????? ??????? ?? ??????????????? ??? ??? ??????????????
?????????????? ??? ?????????????? ? ??????????????? 3 ??? ??????? ??????. ??????, ??? ?? ?????????????
?????????????? ??? ??????? ?????????????? ?????????? ????? ? ?????????? ?????? ?????????? ??? ??????? ??????,
? ??????, ????? ?????????????? ??? ?????? ??? ?????? ??????????????, ??????????? ??????? ???
????????????????? ?????????????? ??????????? ??? ?? ?????????????? ??? ?????????? ? ?? ?????? ???????
??????, ??????? ?? ?????????? ??? ?????????????????? ?? ??? ?????????????? ??? ?????????? ?????
????????????? ?????????????? ??? ??????????? ?????? ?? ? ?????????????? ?????????????? ??????
????????????????? ??? ??? ?????? ?????????????????????? ??????????????? ? ?????????????????????? ???
????????????????? ??????? ?????????? ??????????????? (??, ??????????????????? ?????????????? Verkooijen,
?????? 43, ??? Manninen, ?????? 29, ??? ?????????? ??? 11?? ????????????? 2007, C-443/06,
Hollmann, ? ?????? ??? ?????? ??????????????? ?????? ??? ?????????, ?????? 45).

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

44 ?????????, ???' ?????????????? ??? ?????????? ?????? ?????????? ??? ??????? ??????? ?????????
?????????????, ? ?????????????????? ??? ?????? ??? ?????????????????? ?????????????????? ??????????? ?????? ??
???? ?????? ??? ??????????????? ?????????????? ??? ?????????????????, ?????? ??? ??????????????
????????????????????? ?????? ?????????? ?????? ?????????????? ??? ?????????????????????? ?????????????????????? ??
????????????????????? ?????????????????? ?????????????????? ?????? ?? ?????? ?? ?????? ??? ?????????????????? ??????,
????????, ??? ?????????????????? ?????????????? ?????????????????? ??? ?????????? ???, ??????????, ???
????????????????????? ?????????????? ?????????????????? ?? ?????? ??????? ??????. ?????????, ? ?????????????? ??? ?.
Jäger ??????? ?? ?????????????? ?? ??????? ?????????????????? ??????? ?????????????? ??? ??????? ?????
?????????? ??? ??????? ?????????? ?????????????? ?????????? ??? ??????????, ??? ?????? ??? ??????????????
?????????? ??? ?????? ??? ?????????????? ??? ?????????????? ?? ?????? ?? ??????? ??????.

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

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

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

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

54 ?????????, ?????????????????????, ?????????, ??? ?? ?????????????? ??? ?? ?????????????? ?????????????? ?? ??
????????????? ?????? ?????????????????? ??? ?????????????????????? ??? ?? ?????? 140 ??? 144 ??? BewG
????????????????? ?????????????????? ??? ?????? ??? ?????????????? ??? ?????????? ?????????????????? ??? ?????????????
?? ?????? ?????????? ??????, ?????? ?????? ?? ?????????????? ?????? ??? ?????????? ?? ?????????????????????? ?????
????????????????????? ?????????? ?????????????????? ??? ?????????????? ?????????????????? ??????????????????????
????????????????? ??? ?? ?????????????? ?? ?????????? ??? ?????? ?????????????????????????? ?????????????????????? ??
????????????????????? ?????? ?????????? ?????? ?? ?????????????? ??? ?????? ?????????? ?????????????? ?????
????????????????? ??? ?????????????????? ?????????????? ??? ?????????????????? ?????? ??? ??? ?????????????????????? ??
????? ?????? ?????? ??????????????????????

55 ?????????????, ?????????, ??? ?? ?????????????????? ??? ?????????????????? ?????????????????? ?????? ???
????????????????????? ??? ?????? ?????????????????????? ?????????????????? ??? ?????????????????? ?? ?????? ?????????? ??????
????????? ?????????? ?????????????????? ??? ?????????????????? ?? ?????????? ?????????? ??? ?????????, ?? ?????
?????????????????, ??? ?? ?????????????????????????? ?????????????????? ??? ?????????????? ?????????????????? ???
????????????????? ?????? ?????? ??? ?????????????? ??? ??? ?????????? ?????? ?????????? ??? ?????????? ??????
????????????, ? ??????, ?????? ??? ?????????????????????? ??? ?????????? ?????? ?????????????????? ??????????????????
????? ??????, ?????????????? ??? ?????? ?????????????????? ?????????????????????? ??? ??????????????????
????????????????????? ??? ?????????????????? ?????????????? ??? ?????????????????? ?????? ??? ?????????????????? ??????????
(??., ??' ?????? ??? ?????????, ?????????? ??? 4?? ?????????? 2004, C-334/02, ?????????? ?????? ??????????,
?????????? 2004, ? 12229, ?????? 29).

56 ?????????, ?????????????????????? ???, ?????????? ??? ?????????????????? ??? ? ?????????? ?????? ??????????
????? ?????????? ?????? ?????????? ?????????????????????? ??? ?????????????????? ?????? ??????????
?????????????????, ?? ?????? 73 B, ?????????????????? 1, ??? ?????????????? ?????????? ??????????

57 ??' ?????? ??? ?????????????, ??? ?????????????????? ?????????????????? ?????????? ?????????? ?? ?????? ?
????????????? ??? ?? ?????? 73 B, ?????????????????? 1, ??? ?????????????, ?? ?????????????? ?? ?? ?????? 73 ?
????? ??????????, ?????????? ?? ?????????????????? ??? ??? ?????????? ??? ?????????????????? ?????????? ??????????
????????? ? ?????? ?????????????????? ???, ??? ??? ?????????????????? ??? ?????? ??? ?????????????????????? ?????? ???
????????????????????? ?????????????????????? ??? ?????????????????? ?????????????? ??? ?????????????????? ?????? ??? ??????????
????? ??? ??? ?????????????? ??? ?????????? ?????????????? ?????????????? ?????????? ?? ?????? ?????????? ??????,

– ?? ?????????? ??? ?????????????? ??? ?????? ?????????? ?????? ?????????????????? ?????? ?????? ?? ?????????
????? ???, ??? ??? ?? ?????? ?????????????????? ?????????????, ?????????? ?????????????? ?????? ??? ??????????
?????????, ?????????? ??? ?????????? ?????????????????? ??????????????????, ??? ?????????? ?? ?????????????????? ?????? ??
????????????????? ?????? ?????? ??? ?????? ?? 10 % ??? ?????????????? ?????? ???, ???

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

???? ?????????????? ??? ??? ????? ?????? ?????????? ????? ??? ? ?????????? ????? ???
????????????????? ?????? ????? 60 %.

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

58 ?????????? ??? ? ?????????? ?????????????? ????? ?? ????? ????? ?????????????? ??? ??????? ??????
??? ?????????????? ?????????????????? ??? ?????????? ?????????? ??? ?????????? ?????????????????, ?' ?????
????????????????? ?? ?????????????? ??? ??? ?????????????? ?????????? ?? ?????? ??? ?????? ?????????????????
????? ?????????????? ?????????????????? ??? ??????????????, ????? ??? ?? ??? ?????????????, ??? ?????????????????.

??? ????? ?????????? ?????????, ?? ?????????????? (????????? ??????) ??????????????:

?? ?????? 73 B, ?????????????? 1, ??? ?????????? (??? ?????? 56, ?????????????? 1, ??), ??
????????????? ?? ?? ?????? 73 ? ??? ?????????? ?? (??? ?????? 58 ??), ??????? ??
????????????????? ??? ??? ??????? ??? ?????????????? ?????????? ?????????? ???????, ? ??????
????????????????? ???, ??? ??? ?????????????? ??? ?????? ??? ?????????????????? ?????? ???
????????????????? ?????????????????? ??? ?????????????????? ?????????? ??? ?????????????????? ?????? ???
????????? ??? ??? ??? ?????????? ??? ?????? ?????????? ?????????????? ?????????? ?? ?????
????????? ??????,

— ?? ?????????? ??? ?????????????? ??? ?????? ?????????? ?????? ?????????????????? ?????? ?????? ??
????????? ?????? ???, ??? ??? ?? ?????? ?????????????????? ??????????, ??????? ?????????????? ??????
??? ?????????? ??????????, ??????? ??? ??????? ?????????????????? ?????????????????, ??? ??????? ??
????????????????? ?????? ?? ?????????????? ?????? ?????? ??? ?????? ?? 10 % ??? ?????????????? ??????
????, ???

— ? ?????????? ?????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??????????????
????????????????? ?????? ?????????????????? ??? ??? ?????? ?????? ?????????????? ?????? ??? ?
????????????? ?????? ??? ?????????????????? ?????? ?????? 60 %.

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

* ?????????? ??????????????????: ? ??????????????