

???????? C-408/06

Landesanstalt für Landwirtschaft

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Franz Götz

(?????? ?? Bundesfinanzhof ??? ?? ?????? ?????????????? ??????????)

«???? ??????? ??? — ???????????? ?????????????? — ???????????? ??? — ????????????
????????? ??????? — ?????????? ?????????? ?????????????? ??????? — ?????????????? ???
????????? ?????????? ?????????? ??? ??? ??? ?????????? — ?????????? ?????????? ???
???? ??? ?????????? — ?????????? ???»

????????? ??? ?????????????? (?????? ?????) ??? 13?? ??????????? 2007

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

1. ?????????? ?????? — ?????????? ??? ?????????? — ????? ?????? ?????? —
????? ?????? ??? ?????????????? ??? — ?????????? ?????????????? ??? ??
????? ??? ?????? 4 ??? ?????? ??????

(?????? 77/388 ??? ??????????, ??? 4)

2. ?????????? ?????? — ?????????? ??? ?????????? — ????? ?????? ?????? —
????? ?????? ?????? ?????? ?????????????? ?????? — ?????????? ??? ??????

(?????? 77/388 ??? ????????????, ??? 4 § 5)

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

(?????? 77/388 ??? ???????????, ????, 4 § 5)

(??, ???. ???. 18, 20-21)

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

????????????? ??? ?????? ?????? ??? ?????? 4, ?????????? 5, ?????? ??????, ??? ??????

????????? 77/388, ??? ?????????????? ??? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??

???? ??????? ??????? ?????????? ??? ?????????????????? ?? ??? ?????? 2001/4, ?? ??????????? ??
?? ?????? 7 ??? ?????????????? ? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 4,
?????????? 5, ?????? ??????, ?? ?????????? ?? ?? ?????? 12 ??? ?????????? ?? ??? ??????.
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????????????? ? ???????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??????????
??????? ??? ??? ???????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ?, ??
????????????? ??? ??? ?????? ??? ?? ?????????? ?????? ?????? ??? ?????????? ??????????
????? ?? ???????? ?? ?????? ??? ???????????????, ?? ?? ?????????????? ??? ??????????
????? ??? ?????????? ?????????? ?????? ?????????? ?????? ?????? ??? ?????????? ???
????????? . ???????, ?? ?????? ??? ?????????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ? ??
????? ??????? ?????????? ??? ?? ?????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??????????
????????? ?????? ???????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??????????
??? ?????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ???
????????? ?????? ???????.

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

(???. ??????? 26, 31, 33, ??????. 1)

3. ? ?? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ??? ??
????????????? ? ?? ?????? ??? ?????????? ?? ?????????? ??? ???????, ??? ?????? ??? ?????? ???
????? 4, ?????????? 5, ??? ?????? ?????? 77/388, ??? ?????????? ??? ?????????? ???
????? ?????? ??? ?????????? ?? ??? ?????? ?????? ?????? ???????, ??? ?????????????? ?? ???
????? 2001/41, ??? ?????? ?? ?????????? ?????? ?????????? ?????????? ??? ?????? ???
????????? ??? ??? ??? ??? ?????????????? ?????? ?????????? ?????????? ?????????? ??? ??????
????????? ?????????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ?????????? ???
????? ??? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????????? ??????
????? ?????????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ???, ? ???
????? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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(???. ?????? 45, ??????. 2)

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?? 13?? ?????????? 2007 (*)

«????? ?????? ??? – ?????????? ?????????? – ?????????? ??? ??? – ??????????

????????? ??????? – ?????????? ?????????? ?????????????? ?????????? – ?????????????????? ???
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???? ?????? C?408/06,

?? ?????????? ?????? ?????????? ?????????????? ?????????? ??? ??????? ?????????? ???
????? 234 ?? ?? Bundesfinanzhof (????????) ?? ??????? ?? 13?? ?????? 2006, ? ??????
????????? ??? ?????????? ??? 5 ?????????? 2006, ??? ?????? ??? ??????????

Landesanstalt für Landwirtschaft

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Franz Götz,

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

????????? ??? ??? A. Rosas, ??????? ????????, U. Lõhmus, J. Klu?ka, P. Lindh ??? A.
Arabadjiev (????????), ????????,

??????? ??????????: M. Poiares Maduro

?????????: B. Fülöp, ?????????? ????????????,

??????? ??? ?? ?????? ?????????? ?????????? ??? ?????? ??? ??' ?????????? ?????????? ???
19 ?????????? 2007,

????????? ??? ?? ?????????? ??? ????????:

- ? Landesanstalt für Landwirtschaft, ?????????????? ??? ??? P. Gorski ??? N. Vogl,
 - ? M. Götz, ?????????????? ??? ??? H. Zaisch, Steuerberater,
 - ? ?????????? ????????, ?????????????? ??? ??? M. Lumma ??? C. Blaschke,
 - ? ?????????? ??? ????????, ?????????????? ??? ??? T. Harris,
????????? ??? ??? P. Harris, barrister,
 - ? ?????????? ??? ??????????, ?????????????? ??? ??? ?. ??????????????,
??????? ??? ????????, ??? ?????, ??? ?????? ??? ?????? ??????????, ?? ?????????? ???
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- ??????? ??? ????????

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1 ? ?????? ?????????? ?????????????? ?????????? ?????? ?????????? ??? ?????? 4,
?????????? 5, ??? ?????? ??????? 77/388/??? ??? ???????????, ??? 17? ??? 1977, ???
????????????? ??? ?????????? ??? ?????? ?????, ??? ?????????? ?? ??? ?????? ??????
????????? – ??? ?????? ?????? ?????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ???.. 09/001, ?. 49), ??? ?????????????? ?? ??? ?????? 2001/41/? ?? ??? ??????????, ???
19?? ?????????? 2001 (?? L 22, ?. 17, ??? ?: ??? ?????), ??? ??? ??? ?????? ???
?????? 7 ??? 12 ??? ?????????? ??? ?????? ???.

2 ? ?????? ?????? ?????????? ??? ?????? ?????? ??? Landesanstalt für
Landwirtschaft (????????????? ?????????? ???????, ??? ?: Landesanstalt) ??? ?? M.
Götz ??????? ?? ?????????? ??? ??? ?????? ?????????? ?????????? ?????????? ??????????
????????? (?? ?: ?????? ?????????? ??????????), ??? ?????? ? Landesanstalt ????
????????? ?????? ??? ?????? ?????????????? ??? (?? ?: ???).

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3 ?? ????? 4 ??? ?????? ??????:

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

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

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5. ?? ?????, ?? ??????????, ?? ?????, ?? ?????? ?? ?????????? ??? ?? ??????
?????????? ??????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ??? ??,
?????????? ? ?????? ??? ?????? ?????????? ?? ??????, ?????????? ??????????, ???,
????????? ? ?????? ??????.

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

? ?????? ??? ?????? ?? ?????? ?? ?????????? ?????????? ???????, ???
????????????? ??? ?????????????? ?????, ??? ?????????????? ?????? ??? ??????
13 ??? 28.»

4 ??? ??????????????? ??? ?????????????? ??? ?????? 7 ??? 12 ??? ?????????????? ? ???
????? ??????? ??? «?? ??????? ??????? ?????????? ?????????? ?????????? ?????????? ?????????? ?
????? ??????? ??? ?????????????????? ???' ?????????? ?????????? ?????????? ??????????
????? ??????? ??? ?????? ??? ?????????? ?????» ??? «????????? ?????? ??? ?????? ??? ??????????
???????????, ????????, ?????????????? ??? ?????????? ??????».

5 ???????????, ????, ??? ? ??????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? (???) 3950/92 ??? ??????????, ??? 28?? ?????????? 1992, ???
????????????????? ???????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??????
(?? L 405, ?. 1), ??? ?????????????? ?? ??? ?????????? (??) 2028/2002 ??? ??????????, ???
11?? ?????????? 2002 (?? L 313, ?. 3, ??? ????: ?????????? 3950/92).

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

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

6 ? ?????? ??? ?????????? ?? ?????? ?????????? ?????? (Gesetz zur Durchführung der gemeinsamen Marktorganisationen, BGBl. 1995 I, ?. 1147) ?????? ??? ?????? ??? 8, ?????????? 1, ??? ?? ??? ????????????, ?????? ????, ?????????? ???????? ?????????? ?????????? ?? ???????.

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

7 ? ?????????? ??? ?????????? ?????????? (Zusatzabgabenverordnung), ??? 12??
????????? 2000 (BGBl. 2000 I, ?_. 27, ??? ????: ZAV), ??? ?????? ??? ?????????? ??? ???
???? ?????????? ??? ?????????? ??????????;

«????? 7 = ?????????????? ??? ?????????? ????????????

1) [...] ?? ?????????? ?????????? ???????, ??????????? ?? ?? ???? ??????? ?? ??
???????, ?? ?????????????? ??????? ?? ?? ?????????? 2 ??? 3 ??? ?? ?? ????? 8 ??? 11
[...]

?????? 8 - ??????? ?? ?????????????? ?????????????? ?????????????? ?? ?????????????? ??????????

1) ? ?????????? ??? ??????? ?????????? ??? ?? ????? 7, ?????????? 1, ??????
????????, ??????????????????, ????? ??? ??? ?????????????? ??? ?????? 7, ?????????? 2 ???
3, ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? 7, ?????????? 1, ??????
????????, ??? ??? ?????? 12, ?????????? 3, ??? ??? ?????????? ?????????? ??? ???
????????? 3 ??? ?? ????? 9 ??? 11 ??? 1? ???????, 1? ??????? ? 30 ?????????? ???
????????????? ??? [...]

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

1. ?? ??????? ? ?? ?????? ??? ????? ?????????????????????? ?????????????????? ??????? ?
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[...]

3) ? ?????????? ?????? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? [...]»

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

?? ?????? ??????? ??? Landesanstalt

9 ? ?????????? Landesanstalt ??? ?????????? ?? Landesanstalt für Ernährung
(????????????? ?????????? ??????????) ??????? ??? ??????? ??? ?????? 8, ?????????? 2,
??? ZAV. ?????????????? ?? ??????? ?????? ????????? ?????????????? ??????????????
????????? ??? ??????? ??? ??????? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??????
????????? ?????????? ?' ??? ?? ??????.

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

10 ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ????????, ? M. Götz, ??? ?
Landesanstalt. ?? ?????? ?? ??????? ?? ??????????? ?? ?????????? ?????????? ??????????, ? Landesanstalt
????????????? ?? ?????????? ?? ?????????? ?????????????? ?? ?????????? ?? ?????????? ?????????? ??????
????????? ?? ??????????? ?? ?????????? ?????????????? ?? ?????????? ?????????? ?? ?????????? ?? ??????
????????????? ?? ??????????. ? ?????????? ??? ????? ?? ????? ?? ?????? ?????????? 3950/92, ???
????????? ?????????? ??????? ?? ?????? ??? ?????????? ?? ?????????? ?????????? ?????????? ??????????
????????????? ??????? ?? ???.

11 ? ??????????? ??? ?????????? ? Landesanstalt ??? ?? 2001 ??? ? ??????????: ??
«????????????» ?????????? ?????????? ??? ??????? ?????????? ?????????? ??????????, ??
????????? ??????????, ??????? ?????????? ??? ?????????? ?????????? ?????????? ?? ??????
??? ????? ??? ??????. ??? ??? ????? ???????????, ?? «?????????» ??????????
????????????? ?????????? ??????????, ?????? ?????????? ?????????? ?????????? ??? ??? ???
????????????? ?????????? ?????????? ?? ??? ??? ??? ?????????? ????. ?? ?????? ??????????
????????????? ?????????????? ?????????? ?? ??? ??? ?????????? ??? ?? ?????????? ??? ???
????????????? ??? ?????????? ??? ??? ?????????? ??? ?? ?????????? ??? ??? ??????????
???? ?????? ?????????? ??????? ?? ?????? ??? ?????? ?????? ??????. ?? ??? ??????????, ?????? ???
??? ?????????? ????. ?? ?????? ?????? ?????? ?????? ?????? ?? 5 % ??? ?????????? ??????????
????????? ??? ??? ?????? ?????????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????????? ??? ??????????, ??? ???
????? ??????????, ?????? ?????, ??? ?? ?????????? ??? ?????? ?????????? ?????????? ???

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

12 ? M. Götz, ?????????????? ??? ?????? ?????????? ?????????????? ??? ??????,
?????? ?????????? ??? ?? 2001, ?????????? ?????????? 16 500 kg. ?? ??? ???? ?? ???? ??????????
?? 2 ?????????? ??? (DEM) ??? kg. ? Landesanstalt ?????????? ??? ?????????????? ??? 3
????????? 2001 ??? ? ?????????? ?????? ??? ?????? ??? 1?? ?????????? 2001, ?? ???
????????? 1,58 DEM ??? kg. ?????? ?????????? ??? ?????? ??? M. Götz, ?????? ??????
????????? ??? ??? . ? ???????????????, ?? ?????? ??? ?????? ?????????????? ??? ???
UStG, ?????? ?????????? ?????? Landesanstalt, ?? ?????? ?? ??? ??????????
????????? ?? ?????? ?????? ??? ?? ??? ?????? ?? Landesanstalt ?????????? ?? ??????
?? ?????? ?? 29?? ?????????? 2001, ?????????? ??? ?????? ??? ?? ?????? ??? ?? ?????????? ???
?? ??? ??? ??? ?? ?????? ??????????.

13 ? Götz ?????????? ??? Finanzgericht München ??? ?? ???????, ????????, ??? ????
UStG ??? ? Landesgericht ??????? ?? ?????????? ??? ??????. ? Landesanstalt
?????? ?????? ?????? ??? Bundesfinanzhof, ??? ??????? ?? ?????????? ??? ?????? ???
????????? ?? ?????? ?????????? ??????????:

«1) ?????? ? ?????? “????????? ?????? ?????????? ??????????”, ? ?????? ???
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???,
????????? ??? ?????? ??? ??????????:

?) ?????? ?????? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? 4, ?????????? 5, ???
??????, [?? ??? ?????? ??????], ?? ?????????? ?? [?? ?????? 7 ???] ?????????? ? [?????], ?
????? ?????????? ?????? ???' ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????????? ???, ?

?) ???????, ??? ?? ?????? ??? ?????? 4, ?????????? 5, ?????? ???, [?? ???
??????], ?? ?????????? ?? [?? ?????? 12 ???] ?????????? ? [?????];

2) ?? ?????????? ?????????? ?????????? ??? ?????? 1:

?) ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????, ??? ?? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?????? ??????
????????? ??? ?????? ?????? ??? ?????? ?????? “????????? ?????? ?????? ??????????
?????????”, ?????? ? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ?? ?????? ???
????? ??? ??? ?????????? ?? ?????? ?????? ?????? ?????, ??? ?????? ??? ?????? ???
????????? ?? ? ?? ?????? ??? ?????? “????????? ?????? ?????? ?????????? ???
????????? ??? ?????????? ?????? ??? “????????? ?????? ?????? ?????????? ???
????? ??? ?????????? ??? ?????? 4, ?????????? 5, ?????? ???, ??
????? ???;;

?) ??? ??? ?????? ??? ?????????? ?? ? ?? ?????? ??? ?????? ??? ?????? ??????
“????????? ?????? ?????? ?????????? ?????? ??????????” ?????? ?? “????????? ?????? ??????????
?? ??? ??? ??? ??????????”, ?????? ?? ?????? ??? ?????? ??? ? ?????? ?????? ???
-????????? ??? ??? ?????? ???- ?????????? (?? ??? ??? ?????? ??????) ? ?????? ??
????????? ??? ?????? ??? ?????? ?????? ??? -????????? ??? ??? ?????? ???-
????????? (?? ??? ?????? ??? ?????? ?????? ???), ?????? ?????? ?????? ???
????????? ??? ?????? ??? ??????;»

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

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14 ??????????????? ?? ?????????? ?? ???? ?????????????? ?????????????? ??? Bundesfinanzhof
????????????? ?????????? ??? ????? ?????? ??? ? ?????????????? ?? ?????????? ?????????? ??????????
????????????? ??? ?????? ??? ????? ?????????? ??? ?????? ??????. ??????????????, ??? ???? ?? ?????
????????????? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ?????????? ??? ?????????????? ???
????? ?????? ??? ?????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??? ?????????????? ???
????????????? ?????? ???' ?????????? ?? ??????, ??? ?????? ??? ?????????????? ??? ?????? ???
«????????? ?????????? ??? ?????? ??? ??????????» ??? ?????? ?? ?????????? ??? ?????????? ?
????????? ?? ?????? ??? ?????? ??? Landesanstalt ??? ??? ?????????? ??? ?????????? ???
????????? ???????, ???' ?????????? ??? ?????? 4, ?????????? 5, ??? ?????? ???????,
????????????? ??? ? ?????????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ??????????
?????????, ??? ? ?????????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ?
????????????? ?????????? ???????, ?????????? ??? ?????? ???.

15 M?????? ?? ????? 4 ??? ????? ?????? ?????????? ?????? ??? ?????????? ???
??????????, ??? ??????? ??? ?????????? ?????? ?? ?????????????? ??? ?????? ???????????
????????? (??., ??' ????, ?????????? ??? 11?? ?????? 1996, C?306/94, Régie dauphinoise,
???????? 1996, ?. I?3695, ??? 15, ??? ?? 26?? ?????? 2005, C?465/03, Kretztechnik, ???????
2005, ?. I?4357, ??? 18). ??????????, ? ?????? ??? ?????? 4, ?????????? 5, ??? ??????
????????? ?????????? ??? ?????? ?????????????? ?????????? ? ?????????? ?????????? ?????????? ???
????????????? ?????????????? (????????? ??? 26?? ?????? 2007, C?284/04, T-Mobile Austria
??., ??? ??? ??? ?????? ?????????? ??? ?????? ??? ???????, ?????? 48).

16 ???????, ??? ????? ?????????? ??? ?????????????? ?????????? ??????? ?? ?????????? ?? ?
?????????? ?? ?????????? ?????? ?????????? ?????????? ??????? ?????????? ?????????? ??????????
?????????????.

17 ???????, ?????????????? ???, ??? ?????? ??????????, ? ?????????? ??????????????
????????? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????????,
????????? ??? ??? ?????? ?????? ??? ?? ?????????????? ??? (????????? ??? 26?? ?????? 1987,
????????? ??? ??? ?????, 235/85, ?????? 1987, ?. 1471, ??? 8, ??? ??? 21??
????????? 2006, C?223/03, University of Huddersfield, ?????? 2006, ?. I?1751, ????? 47).

18 ? ?????????? ?????????????? ?????????????? ?????????????? ??? ?????? 4, ??????????
2, ??? ?????? ??????? ?? ?????????????? ??? ?????? ??? ?????????????? ??? ??????????, ???????
? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??????????
? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? (?????????????
????????? Régie dauphinoise, ??? 15, ??? T-Mobile Austria ??., ??? 33). ? ??????????
?????? ??? ?? ?????????? ??? ???????, ??? ?????????? ??? ?????????? ?????????? ??? ??? ??
?????? ??? ???????, ??????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?? ??? ??
??? ?????????????? ??? ?????????? ?? ?????? 4, ?????????? 2, ??? ?????? ????????. ???
??????, ???????, ??? ?????????????? ?????????????? ?????????? ?????? ?????? ??????????
?????? ?????????? ??? ?????????????? ?????? ?????? ??? ?????? ?????????? ?
????????? ??? ??? ?????? (??., ??' ????, ?????????????? ?????? ?????? ?????? ??? ??? ??
??????, ??????? 9 ??? 15).

19 ??????? ?????????????? ??? ? ??????? ?????? ??? ?????? ??? ?????????????? ??????????
?? ??? ??????????????, ??? ??????? ??? ?????? ?????????????? ?????????????? ??????????, ??
????????? ??? ?????????????? ?????? ?????????? ?? ?????? ? ?????????? ?' ?????????? ??
????? ??? ?????????? ?? ?? ?????????? ?? ?????? ??? ?????? ?????? ??????????, ?? ?????????? ???
????????? ??????? ??? ??? ?? ?????????????? ??? ?' ?????????? ???, ??????????,

? ?????????? ?? ??????? ?? ?????? ????, ?? ?????????? ?? ?????????????? ?????????? ?????????? ?????????? ?
????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????????? ?????? ?????? ?????? ?????????? ?
????????? 3950/92. ? ?????????? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
????????? ?????? ?? ?????? ??, ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?
?? ?????? ??????. ???????, ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
??? ?????? ??????, ?? ?????? ??????, ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ??? ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ??? T-Mobile Austria ????. ??????????????, (????? 43), ? ?????? ?????? ?????? ?????? ??????
????????????? ??? ?????? ?????? ???' ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??????.

20 ??? ??? ?????? ??????, ?? ?????? ?????????? ?????? ?? ?????? ?? ?????? ?? ? ??????
???????????, ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????
?? 2001, ?????????? ?????? ?????????? ??? ?????????????? ?????? ?????? ?????? ?????? ???
????????? ??? ????? 18 ??? ?????? ??????.

21 ??? ?????? ?????? ?? ???????, ???????????, ?? ?? ?????????? ?????????? ?????????? ?????????? ?
????????? ?????? ?? ?????????????? ??? ?????????????? ?? ?????????????? ??? ?????? ??? ?????? (??,
??' ????, ?????????????? ??? Régie dauphinoise, ??? 15), ?????????? ??????????
????? ?? ?????? ??? ? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ?? ??????????
????????? ?????? ?? ?????????? ??? ?????????? ?????? (??., ??' ????, ??????????????)
????? T-Mobile Austria ???., ????? 45, ??? ??? ?????????? ??????).

22 ?? ?? ?????? ?????????? ?????????? ??? ?????? ?? ?????????? ?? ?? ?? ?????????? ??
????????? ??? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????????? ??? ?? ?
????????? ?????? ??' ????, ? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?? ?
????????? ??? ?? ?????? ?????? ??? ?????? ?? 2001 ??? ?????? ?? ?????? ?? ?????? ??
????????? ?????????? ???, ??? ?????? ??????, ??? ?????? ?????? ??? ?????? ?????? ?????? ??
????? ??????.

23 ???, ???, ?? ??? ? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???.

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

24 ?? ?? ?????? ?????? ?? ?????? ?????????? ?????? ?? ?? ?????? ?????? ??????????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? 4, ?????? 5, ??? ?????, ??? ?????? ?????, ?? ?????? ?????? ?? ?? ?????? 7 ??
????????? ? ????, ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 4, ?????? 5, ???
?????, ?? ?????? ??? ?? ?? ?????? 12 ??? ?????????? ??? ?? ?? ??????.

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

25 ??? ?????? ?? ?????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ?????? 7 ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ???' ?????? ?????? ?????? ?????? ??? ?????? ??????
????? ??? ?????? ???, ?? ??? ?? ?????? ?????? ?????? ?????? ??????.

26 ??? ??? ?? ?????????? ? ??????? ?????????? ?????????? ?????????? ??? ?????????
??? ??? Landesanstalt ?????????? ??? ?????? ??? ?????? ???' ?????????? ??????????
????? ?????? ?????????? ??????, ??? ?????? ?????????? ?????? ??? ?????? ??? ??????
?? ??? ??? ?? ?????????? ??????. ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? ??? ?????? 7 ??? ?????????? ??? ?????? ??????. ????????, ? ??????
????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???
????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??
????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? (???. ?????? ??? 26??
????? 2003, C?334/01, Glencore Grain Rotterdam, ?????? 2003, ?. I?6769). ??????, ?
????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??????
????? ??? ?? ?????? ?????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ??????
????? ??? ?????? ??? ?????? ?????? ??? ?? ?????????? ?????? ?????? ?????? ??? ??????
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ???.

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

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

28 ?? ?????? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?? ?????? ??? ?? «Verkaufsstelle» ??? ?????? ??? ?????? ?????? ??????
????? , ??? ??? ?????? ?????? ?? ??? «économat» ??? ?????? ?????? ?????? ???
????? ?? ?????? ?????? ?????? ?????? ??????.

29 ??????, ?????????? ??? ?? ?????? ?????? ?????? ?????? ?? ?????????? ???
?? ?????????? ??? ?? ?????? ?????? , ?????????? ??? ?? ?????? ??? ?????? ??? ??
????? ??? ?????? ??? ?????? ?????? ?????? (???. ?????? ??? 7?? ?????? 1995,
C?449/93, Rockfon, ?????? 1995, ?. I?4291, ?????? 28, ??? 2?? ?????? 1998, C?296/95,
EMU Tabac ??., ?????? 1998, ?. I?1605, ?????? 36, ??? ??? 8?? ?????? 2005,
C?280/04, Jyske Finans, ?????? 2005, ?. I?10683, ?????? 31).

30 ??? ?????? ?????? , ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?? ??? ??????
????? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?? ??? ??????
????? ??? ?????? ??? ?????? ?????? ?? ??? ?????? ?????? , ??? ??? ?????? ??????
????? ??? ?????? ??? ?????? ?????? ?????? . ?????? , ??? ?????? ?????? ?????? ??
????? ?????? ??? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??????
(???. ?????? ??? 12?? ?????? 1998, C?149/97, Institute of the Motor Industry, ??????
1998, ?. I?7053, ?????? 16).

31 ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??????
????? ?????? ?????? , ? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?? ??? ??????
????? ??? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? (????? ??? 9??
????? 2000, C?437/97, EKW ??? Wein & Co, ?????? 2000, ?. I?1157, ?????? 42, ?????? ???
??? 1?? ?????? 2004, C?1/02, Borgmann, ?????? 2004, ?. I?3219, ?????? 25).

32 ??? ?? ?????? ?????? ??? ?????? ?????? ? ?????? «Verkaufsstelle» ???
????? ?????? ??? ?????? ?????? ?????? ??? ?????? 12 ??? ?????? ??? ?? ??? ??????
????? , ??? ?????? ??? ?? ??? «économat», ??? ??? ?????? («staff shops»), ???
????? («economatos») ? ??? ??? ?????? («spacci») ?????? ??? ?????? ?????? . ?

? ?????????? ??? ??????? ??????? ??? ?? ???????? (économat), ??? ? ?? ?????? ???
?????? 12 ?? ????????????, ??? ??????? ?????????? ??? ????? ?????????? ??? ?????? ??????
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
??? ?????? ???????. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ?????? ??? ?????? ???.

33 ??? ?, ??? ?? ???????, ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?????? ???
????????? ??? ? ?????? ?????? ?????? ?????????? ?????????? ??? ?????????? ???
Landesanstalt ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? 12 ??
????????? ??? ? ??? ?????? ???.

34 ??? ?, ??? ?????? ???, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ? ???????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? 4, ?????????? 5, ??? ??????, ??? ?????? ??????, ?? ?????????? ??
?? ?????? 7 ??? ?????????? ? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 12 ??
????????? ??? ? ??? ??????.

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

35 ?? ?? ?????? ??? ?????? ?? ?????? ?????????? ??? ?????? ?? ?????????? ?? ? ??????
????????? ??? ?????? ?? ?????? ?????????????? ?? ?????????? ??? ?????????? ?????????? (???)
????: ??? ?????????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? «????????? ?????????? ??? ?????? ??? ?????? ??? ??????????», ???
??? ?????? ??? ?????? 4, ?????????? 5, ??? ?????? ????, ??? ?????? ?????? ??? ??, ???
??? ?????? ???, ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????????.

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

36 ? Landesanstalt ??? ?????? ??? ? ?????? ?????????? ????, ??? ? ?? ?????? ??? ??????
4, ?????????? 5, ?????? ????, ??? ?????? ?????? ,????????? ??? ? ?? ?????? ??????????
??? ?? ?????? ?? ?????? ????. ? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????.

37 ??? ?? M. Götz, ? ?????? ?????????? ??? ?????? ??? ?????? ? ??? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????, ??? ? ?? ?????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ????. ??????, ??? ?????? ?? ?????????? ??? ??????
????? ? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

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

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

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

40 ??????, ? ??????? ?????? ?????? ??? ? ??????? ?????????? ?????? ?????????? ?? ?? ?? ??
????????????? ??? ?????????? ?? ?????? ??????. ????????, ?????? ?? ?? ?????? ?? ??????
????? ???? ? ??????? ?????????? ?????????? ?????????? ????????, ?????????? ?? ?? ???????,
??? ?? ?????? ?????? ?????? ?????? ?????????? ?????????? ????????, ???? ?? ?????? ?????? ?? ?? ??????
??? ?????????? ?????? ?? ?????? ?? ?? ?????????? ?????? ?????????? ??????????????
????????? ?? ??????? ??? ?? ??? ?? ??? ??????.

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

41 ??????? ?? ?????????? ?? ?????? ?? ???? 4, ?????????? 5, ??? ????? ??????
????????? ??????? ?? ?????? ?????????? ?????? ?????? ?? ??????? ?? ???????
?????, ??????? ?? ?? ?????????? ?????? ?? ?????????? ?????????? (?., ??' ????,
?????? ?? 11?? ?????? 1985, 107/84, ??????? ?? ??????????, ??????? 1985, ?. 2655,
?? ?????????????? ?????? ??????? ?? ??? ?????? ?????, ??????? 20 ??? 21).

42 ?? ?????? ??????? ???, ?????? ?? ? ?????????? ?????????????? ?????????????? ??? ???????
????????? ?????????? ?????????? ????, ?????? ?? ?????????? ?? ? ? ? ?????????? ?????? ??? ???? ??
????????? «????????? ?????????? ??? ???? ??? ???? ??????????» ?????????? ???
????????? ? ?????????? ?????????? ????.

43 ?? ??????? ??? ? Landesanstalt ??????? ??? ??????? ??????? ??????? ???????
?????, ?????????????? ???, ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ???????
??? ??? ?????????? ??? ?????????? ??? ??????? ???' ?????????? ??? ???????, ?????????? ???
?? ?????????? ??? ??????? ??? ??????? ??? ??????? ?? ?????????? ??? ???????
????????????? ??? ??????? ??? ???????.

44 ??????????????, ??? ?? ??????? ?? ?? ?????????? ?? ?? ?????? ?????????? ?????????? ?? ??,
????? ?????????? ?? ?? ? ?????????? ?? ?????????? ?????????? ?????????? ?????????? ?? ?? ??????
????? ?? ?? ???? ?????? ?? ?????? 8 ??? ZAV, ??? ?????? ?? ?? ?????????????? ?? ?? ??????
??? ?????? ?????? ?????????? ?????????? ?????????, ?????? ?? ??????????. ?? ?? ?????? 8,
????????? 2, ??? ZAV ?????????? ?? ?? ?????????? ?????????? ?????????? ?????????? ??????????
????? ?? ?????? ?? ?????? ?????????? ?????????? ?????????? ??, ?????????? ???, ??? ??
????????? ?????? ?????? ?? ?????????? ?????????? ?????????? ?????????? ?????????? ??????????
?????????, ??? ?? ?????? ?????? ?? ?????? ?????? ?? ?????????? ?????? ??? ?????????? ??????
????? ?? ?????? ?????????? ?? ?? ?????? ?????? ?? ?????????? ?????????? ?????????? ?? ??
????????????? ?? ?? ?????? ??????. ?? ?? ?????? ??????????, ??? ?????????? ?????? ?????? ???
????????????? ?? ?? ?????????? ?, ? ?????????? ?????????? ?????????? ?????????? ?? ?? ?????? ??
????? ?? ?????? ?????????? ?????????? ?????????? ?? ?? ?????? ????. ?? ?? ?????? 8, ?????????? 3,
??? ZAV ?????????? ?????????? ?? ?? ? ?????????? ?????????? ?????????? ?????????? ?? ?? ??????
????? ?? ?????? ?????????? . ??????, ??? ??????, ??? ?? ?????? ??? ?????? ??? ?????? 4,
????????? 5, ??? ?????? ??????, ?????????? ?????????? ?? ?? ?????? ??? ?????? ?????? ??????
?????????, ?????? ?? ?? ?????? ??? ?????? ?????? ?????????? ?? ?? ?????????? ??? ??????????
????? ?? ?????? ?????????? ?? ?? ?????? ?????????? ?????????? ?????????? ?? ?? ??????????

45 ????? ?????? ??? ?????? ?????????? ?????????????? ?????????????? ??? ?????????? ?? ???? 8,
?????????? 1, ??? ZAV, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????
????????????? ?????????? ?????????? ?????????????? ????? ?????????????? ????? ??? ??' ??????????

? ????????, ??? ?????????????? ??? ??? ?????? ?????????? ??????????????. ??????????????, ?????????? ?
??? ??? ?????????????? ??? ?????????? ??? ?????? ?????????? ?????????????? ??????????, ?????? ?
?????????? ????????????????, ?? ?????? ??? ?????????? ?????????? ?????????????? ??????????
???????????, ??? ?????????? ??? ?????? ?????? ??? ??? ?????????? ?????????? ?? ??????????
???????????, ??? ?????? ??? ?????? ??? ?????? 4, ?????????? 5, ??? ?????? ??????, ?????? ???
???????????, ??? ?????????? ?????????? ?????????? ?????????? ??? ??? ?????????? ??????????
???????????, ??? ?????? ??? ?????? ?????????? ??? ?????????? ?????? ??? ?????? ??? ????
???????????, ??? ?????? ???' ??? ?????? ??? ??? ?????????? ?????? ??? ?????? ?????? ???
???????????, ??????????.

46 ??? ??????, ??? ?????? ?????????? ?????????? ?????????? ?????????? ? ?????????? ??? ? ??
????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ??? ???
????????????? ??? ??? ?????? ??? ?????????? ?? ?????? ???, ??? ??? ?????? ??? ????
????? 4, ?????????? 5, ??? ?????? ??????, ??? ?????? ?? ?????????? ?????????? ??????????
????????? ??? ??? ??? ?????????? ???, ??? ?????? ?????? ?????????? ??? ?????? ??? ????
???? ?????? ???, ??? ?????????? ?????? ?????????? ?????????? ??? ?????? ??? ????
????????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ? ?????????? ??? ?????? ???
???? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????? ?? ?????????? ?????? ??? ?????? ?????????? ???
???? ?????? ??? ???? ?????? ?????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ???
?? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???.

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

47 ??? ?????? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??????????, ?' ???
????????? ?? ?????????? ??? ??? ?????????? ??? ?????? ??? ??????????????????
??? ??? ?????? ?????????? ??? ??????????, ?????? ??? ?????? ??? ???? ?????? ???, ???
?????????.

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

1) ??? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? 4, ?????????? 5, ??? ?????? ???,
??? ??? ?????? 77/388/???, ??? ??????????, ??? 17?? ????? 1977, ???
????????? ??? ?????????? ??? ?????? ???, ??? ?????????? ?? ?????? ??? ??????????
????????? - ??? ?????? ??? ?????? ?????? ?????????? ????: ??????????
????????? ???, ??? ?????????? ?? ??? ?????? 2001/41/?? ??? ??????????,
??? 19?? ?????????? 2001, ?? ?????????? ?? ?? ?????? 7 ??? ?????????? ? ???,
??? ?????????? ??? ??? ?????? ??? ?????? 12 ??? ?????????? ? ??? ?? ???
??????.

2) ? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ???
?? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ???, ??? ????
????? ??? ?????? 4, ?????????? 5, ??? ?????? ?????? 77/388, ??? ??????????????
?? ??? ?????? 2001/41, ??? ?????? ?? ?????????? ?????????? ?????????? ???
????? ??? ?????????? ??? ?????? ???, ?? ?????????? ??? ?????? ??? ?????????? ???
???, ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ??????????
????????????? ??? ?????? ??? ?????? ??? ?????? . ?????????? ??? ? ?????? ??? ???
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