

?????? C-162/07

Ampliscientifica Srl

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Amplifin SpA

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Ministero dell'Economia e delle Finanze

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Agenzia delle Entrate

(?????? ??? Corte suprema di cassazione

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«???? ?????? ??? — ?????????????? ??? — ?????? 4, ?????????? 4, ?????? ?????? —
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1. ?????????????? ?????????? — ?????????? ??? ?????????? — ?????? ?????? ?????? —
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(?????? 77/388 ??? ??????????, ??? 4 § 4, ?? 2)

2. ?????????????? ?????????? — ?????????? ??? ?????????? — ?????? ?????? ?????? —
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(?????? 77/388 ??? ??????????)

1. ?? ?????? 4, ?????????? 4, ??????? ??????, ??? ????? ?????? 77/388, ???
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(???. ?????? 23, ????????. 1)

2. ? ???? ??? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ? ??????
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?? ?? ? ?????? ?????? ? ?????? ? ?????????? ?????? ?? 50 % ?????????? ??? ??????????
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????????? 77/388/???.

(???. ?????? 32, ????????. 2)

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

??? 22?? ????? 2008 (*)

«????? ?????? ??? — ?????????? ??? — ?????? 4, ?????????? 4, ?????? ?????? —
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????? ?????? C?162/07,

??. ?????????? ??? ?????? ?????????? ?????????? ?????? ??? ?????? 234 ??,
?? ?????? ?? Corte suprema di cassazione (?????) ?? ?????? ??? 30?? ?????????? 2006, ?
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Ampliscientifica Srl,

Amplifin SpA

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Ministero dell'Economia e delle Finanze.

Agenzia delle Entrate,

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

?????????? ??? ???. A. Rosas, ??????? ????????, U. Löhmus, A. Ó Caoimh, P. Lindh ??? A. Arabadjiev (?????????), ???????,

????????? ??????????????: J. Mazák

?????????: M. Ferreira, ????? ?????????? ??????????,

?????? ???? ?? ?????? ?????????? ??? ?????? ???' ?????????? ?????????? ???
30?? ?????????? 2008,

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– ?? Ampliscientifica Srl ?? Amplifin SpA, ??????????????? ??? ??? M. Garavoglia, avvocato,

– ? ??????? ????????, ?????????????? ??? ?? I. M. Braguglia, ?????????????? ??? ??
G. De Bellis, avvocato dello Stato,

- ? ?????????? ??????????, ??????????????? ??? ?? E. ???????????,

— ? ?????????? ??? ??????? ????????, ?????????????????? ??? ?? C. Gibbs,
????????????? ??? ?? I. Hutton, barrister,

– ? ?????????? ??? ?????????? ??????????, ?????????????? ??? ?? A. Aresu ??? ?? M. Afonso,

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1 ? ?????? ???????? ?????????????? ?????????????? ?????? ??? ?????????? ??? ?????? 4,
????????? 4, ??????? ??????, ??? ????? ?????? 77/388/??? ??? ???????????, ??? 17??
????? 1977, ??? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?? ???
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????????? ??? (?? ???, ??? 09/001, ? 49, ??? ????: ??? ?????).

2 ? ??????? ??? ??????????? ??? ??????? ??????? ???????, ???????, ??? ???????
Ampliscientifica Srl (??? ????: Ampliscientifica) ??? Amplifin SpA (??? ????: Amplifin) ???,
???????, ??? Ministero dell'Economia e delle Finanze ??? ??? Agenzia delle Entrate, ???????
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????????? ??? Amplifin ??? ?? ??? 1990 ??? 1991.

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3 ?? ?????? 4, ??????????? 1, ??? ????? ??????? ??????? ?? ????:

«?????????? ?? ??????????? ????, ????, ??????????????? ??????, ????, ??????????????? ????, ????,
?????????????? ????, ????, ???, ???, ???, ??????????????? ??????????????? ????, ???, ??????????????? ???,
?????????? 2, ??????????? ???, ??????????????? ????, ???, ???, ???, ??????????????? ???,
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4 ????? ?? ?????? 4, ??????????? 4, ???????? ??????, ??? ????? ??????:

5 ?? ?????? 27, ??????????? 1, ??? ?????? ?????? ?????? ?????? ??????; ?? ????:

«?? ?????????? ???????, ???????? ?? ???? ??????????, ?? ?????????? ?????????? ?? ??? ?????? ??????
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6 ?? ???? 29 ?? ???? ?????? ?????????? ??? ?????? ?????????????? ?????????? ???
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7 ?? ?????? 73, ???:??????, ??? ??????????? ??????????? 633, ??? 26?? ??????????
1972, ??? ?? ??????? ??? ?? ??????? ??? ?????? ?????????????? ??? (????????? ???????????
??? GURI ????. 292, ??? 11?? ?????????? 1972), ??? ?????????????? ?? ?? ??????????
????????? 24, ??? 29?? ?????????? 1979 (GURI ????. 30, ??? 31?? ?????????? 1979), ????:
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«? ?????????? ??????????? ?????? ?? ?????? ?? ??????????, ?????????????? ??? ??????????
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[...] ?? ?????????????? ??? ??? ????? ?????? ??? ?? ?????????? ?????????? ??? ??? ??? ?????????? ?
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?? ?????? ?????????? ??? 50 % ?? ??? ?????? ??? ??? ?????? ??? ?????? ?????? ??
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8 ? ??????????? ??? ?????????? ?? ?????? 73, ????? ??????, ?????????????? ?? ??
????????? ???????? ?? 13?? ?????????? 1979, ??? ?????????? ?????? ?? ?????? ??
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(GURI ????. 344, ??? 19?? ?????????? 1979), ??? ?????????????? ?? ?? ??????????
????????? ?? 18?? ?????????? 1989 (GURI ????. 301, ??? 28?? ?????????? 1989, ??? ???:
????????? ?? 1979). ?? ???????? ?? 1979 ?????????? ?? ?????????? ?? ??????????????
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9 ????? ?? ?????? 2 ??? ?????????????? ??? 1979, «?? ?????????? ??????? ?????? ??
????????? [...] ??? ?????? ?? ?????? ? ?? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?? 50
% ??? ?????????? ????, ??? ??? ??? ??? ?????????????? ?????????????? ????, ??? ??????
????????? ?? ?????????? ?? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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10 ?? ???? 3 ?? ?????????? ??? 1979 ??????, ???????, ??? ??? ?? ?????? ???
???????, ???????, «????????????? ??? ??? ?????????? ??? ??????????, ??? ??????????, ???
?? ?????????? [...] ? ??????? ??? ??? ??????????, ????? ??? ?? ?????????? ??? ?????????? ???
????? ?????? [???]».

11 ?? ?????? 5, ?????? ???????, ??? ?????????????? ??? 1979 ??????????? ?? ????:

«? ??????? ??????? ? ??????????? ????? ?????????????? ?? ?????? ?????????? ??????? ?????? ??
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????? ????. ?? ????????, ??????????????? ?????? ??? ??? ??????????? ??? ?????? ??
????????? ? ????????????, ?????? ?? ??????????? ??? ??? ??? ???????????, ?? ??
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12 ? ??????? ??? ?????? ?????? ??? ?????????????? ?????????? ??? ???????, ??? ??
???? 1990, ? Ampliscientifica ???, ??? ?? ??? 1990 ??? 1991, ? Amplifin (??? ????: ???????
????????), ?????????????? ??? ? Ampliscientifica ??? ? Amplifin ????? ???????
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13 ? Ampliscientifica, ?????????? ??? ?????????? ??? 1989, ????? ??? ?????
????????? ??? 50 % ??? Amplaid SpA, ??? ????? ?????? ??? ?? 99 % ? Amplifin. ?
Ampliscientifica ?????? ?? ?????????????? ??? ?? 1993. ??? ?? 1990, ? Amplifin ??????? ???
??????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??? 1979 ??????, ???
????????? ??? ?? ?????????? ?????? ??? ?????????? ??? ?? ??????

????????????? ??? ??????? ? Ampliscientifica. ??? ?? 1991, ?????? ?? ??? ?? ???
????????? ??? ?????????????????? ??? ?????? ?????, ??? Ampliare Srl, ?????????? ???
????????? ??? 1990, ?? ?????????? ??? ??? ?????? ??? ?????????? ??? ??????????
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14 ?? ??????? ??? ??? ??????? ?????? ??? ? Amplifin ??? ??? ??????? ???????? ???
????????? ???????, ??????? ?? ?????? 2 ??? ?????????? ??? 1979 ??????, ??? ?????? ???
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????????????? ??? ???, ??? ? ?????? ?????? ??? ?????????? ?????????? ??? ??? ??????????
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????????? ??? ???????, ?? ?? ??????, ?? ?? ??? ?????? ?????? ?????? ?????????? ??????????
????????? ??? ??? ?? 1990 (??? ?? ?????????? ?????? ??? ??? Ampliscientifica) ???
1991 (??? ?? ?????????? ?????? ??? ??? Ampliare Srl).

15 ? Ampliscientifica ??? ? Amplifin ?????????? ??? ?? ??? ?????? ?????? ?????? ???
Commissione tributaria provinciale di Milano, ? ?????? ?????? ?? ?????? ??? ?? ??????
????????? ??? 5?? ?????? 1996.

16 ?? ??????? ??? ??? ??????? ?????? ??? ?????? ?????? ??? Commissione tributaria della
Lombardia, ? ?????, ?? ??????? ??? 31?? ??? 17?? ?????? 1999, ??????? ???
?????, ????????, ????? ?? ?????????? ??? 1979, ??? ??? ?????? ?????? ? ?????? ???
????????? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ??? Amplifin, ? ???
??? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? . ? Ampliscientifica ??? ? Amplifin
????????? ?????? ??? Corte suprema di cassazione, ?? ??? ?????? ?????? ???
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«1) ??? ?? ??? 4, ?????????? 4, [?????? ??????], ??? ??? ?????? ?????? ?? ??????????
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?? ??? ?????? ?????? ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ?? ??????
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????? ??????, ?? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ???
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2) ??? ?????????? ??? ?????????? ??? ?? ??? ?????? ??? ?????????? ???, ?????? ???
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17 ?? ?????? ?????? ?????????? ??? ?????? ??? ? ?????? ??? ?????? ??? 1979, ?????? ??? ??????
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?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? 4, ?????????? 4,
????????? ???, ??? ?????? ?????? ?????????? ??? ?? ?????? ??? ?????????? ??? ??????
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????????? ??? 1979 ????????, ??????????? ?? ???, ????? ?????????? ??? ?????? 4,

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

18 ????????, ????????, ???????, ???, ??? ?????????? ??? ?? ?????????? ??????? ??? ??

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????????? ??? ??? ?. ?????? ??????? ???, ????? ?????????? ??? ?????????????? ??? 1979, ?

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

19 ??????????????, ????????, ??? ? ??????? ??? ?????????? ??? ?????? 4, ????????????

4, ??????? ??????, ??? ????? ?????? ?????????? ?????????? ??? ? ?????????? ?????? ???

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?? ??? ??? ??????????. ????????, ??? ??? ?????? ?????? ?????????? ?? ?????? ??? ?????? ???, ??/??

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(??., ??? ??? ?????? ???, ??????? ??? 18?? ?????????? 2007, C?355/06, van der Steen, ???

?? ??? ????? ?????????? ??? ?????? ??? ???????, ?????? 20). ???????, ? ?????????? ??? ?? ??? ???

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20 ???????, ?? ??? 4, ?????????? 4, ??????? ??????, ??? ?????? ???????, ???

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??? ?? ?????? ??? ? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??'

????????? ??? ?????????? ?? ???, ?? ??? ?????? 91/680/E?? ??? ?????????? ??? 16??

????????? 1991 (?? L 376, ?. 1), ??? ?????? 28? ??? ?? ?????? ?????? ?? ??? ??? 22,

????????? 1, ?????????? ?? ??? ??, ??? ?????? ???????, ??? ?????? ??? ?????? ??? ?????? ???

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????? 28? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

21 ???????, ????? ??????? ?????? ??? ?????????? ??? ?????? 4, ?????????? 4, ???????

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22 ??? ?? ?????? ??? ?????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ???

?????????, ??? ?? ??? ??' ?????????? ??? ?????? ??? ?? ?? ?? ?? ?? 24 ?????? 2003

????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, 2002/5456,

????????? ?? ?? ?????? ??? ?????? ??? 1979 ??? ?????? ??? ?????? ??? ?????? ??? 4,

????????? 4, ??????? ??????, ??? ?????? ?????? ??? ?????? ?????? ???, ???, ?? ??????

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????????? ??????? ???? ? ? ?????????????? ???? ?????? ?????? 19 ??? 20 ??? ??????
????????? ???????, ?????????????? ???? ???, ??? ?????????? ???, ?? ?????????? ???
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????????????? ??????? ??? ??????? 4, ?????????? 4, ??????? ??????, ??? ????? ??????
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23 ???????, ??? ????? ??????? ?????? ?? ????? ? ?????????? ??? ?? ?????? 4, ???????????
4, ??????? ??????, ??? ????? ??????? ?????? ??????? ?????? ?? ?????? ? ?????????? ??? ??????
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??? ?????????? ??? ??????? ???????, ??? ?????? ?????????? ?????? ?????? ??? ?????? ???
?????????????, ?????????? ??? ?????????? ?????? ?????????? ???????, ?? ?????????? ?? ??
????????????? ??? ?? ?????????? ?????????? ??? ???????, ??? ?????? ?? ?????? ??? ??????????,
?? ??? ??? ??????? ??????? ??????? ??? ??, ???????, ?? ?????????? ?????? ??????????
????????? ??????? ????. ??? ?????? ?????? ??????? ?????????? ?? ?????????? ?? ??? ?????
??????, ??? ? ??????? ??? ?????? ???, ?????? ?? ?????????? ???, ?????????? ?????? ???,
??, ??????? ?????????? ?????? ?????????? ?? ?? ?????????? ?????? ?????????? ??? ?? ??? ??,
?? ??????? ??????? ??? ?? ??????? ?? ?????????? ??? ?? ?????????? ?????? ?????????? ??????????
???? ?????????? ??????? ??? ?????? ?????? ?????????? ??? ?? ?????????? ??? ?????????? 4,
????????? 4, ??????? ??????, ??? ?????? ???????.

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24 ?? ??????? ??????? ??????, ???' ??????, ?? ??? ?????? ?????? ? ??????????? ??? ??????????? ??
?????? ?? ?? 1979 ??? ?? ?????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?? ?? ?? ??
?????? ? ??????????? ??? ?? ?????????????? ?????? ?????????????? ??? ?????????? ??? ?????????? ???
????? ??? ???????????????, ??? ?????????????? ??? ?????????????? ??? ?????????????? ??? ?? ??
?????????? ??????????????. ??? ?? ?????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???, ?
??????? ?????? ? ?????????? ?????? ?? ?????? ?? 50 % ?????????? ??? ?????? ? ???
??????? ??? ???????, ??? ?????? ?? ??????????, ?? ?????? ??? ?? ??????????.

25 ????? ???, ????????, ????????, ??? ???. ??? ?????? ???? ?????????????? ????????????????, ??????????????? ???.
? ????. ????. ????????, ?????????? ?????????? ????. ????. ????. ?????? ?????????? ????. (??., ?????? ????,
???????. ????. 19?? ????????????, 2000, C-454/98, Schmeink & Cofreth ??? Strobel, ???????
2000, ?. I?6973, ????. 59), ? ?????? ????????????, ??????, ?? ????????????, ????. ????????, ??
???????????. ????????. ????????????, ???. ?????? ????????????, ????. ????????, ??
???????????. ?????? ????. (???????????. ????. 11?? ?????? 1998, C-283/95, Fischer, ???????
1998, ?. I-3369, ??????. 21 ???. 27, ?????? ????. 3???. ?????? 2001, C-481/98, ????????.
???????, ????????. 2001, ?. I-3369, ??????. 22) ???, ????????, ???. ????????????. ????. ????????, ??
???????????. ????????. ????????????. ????????, ???. ?????? ????????????, ????. ????????, ??
???????????. ?????? ????. (???????????. ????. 23?? ?????? 2003, C?109/02, ????????. ????.
???????????, ????????. 2003, ?. I?12691, ??????. 20, ????. 16?? ????????????. 2004, C-382/02,
Cimber Air, ????????. 2004, ?. I-8379, ??????. 24, ????. 18?? ????????????. 2007, C?97/06,
Navicon, ????. ????. ????. ????????????. ?????? ????. ????????, ????. 21).

?????????????? ??? ?????? 24 ??? ?????????? ???????????, ?????????????? ?? ?????? ???
?????????????? ??? ?????? ??? ?????? ???, ??????????? ?? ??????????? ?? ??????????? ???
??? ??????? ? ??? ?????????? ????. ? ??? ?????? ??? ?????????????? ?????????????? ??? ??????????
??? ?? ??? ?????? ????, ? ?????? ?????? ??? ?????????????? ?????????????? ?????????? ???
?????????? ??? ??????????? ?????????????? ??? ?????????? ???????, ??????????? ??
?????????? ?????????? ??? ?????????????? ?????????????? ??? ?????????? ???????, ??????????? ??
??? ????. ??? ?????????????? ?? ?? ?????? 22 ??? ??????? ??????????, ??? ??????
?????????? ?????????? ?? ??????????? ?? ?????????? ?? ?????????? ??????? ??? ??????????? ???
????????? ?????????? ?????????? ??????? ???????.

27 ????? ??????, ??????????, ??? ????? ??? ?????????????? ??? ?????????????? ??????????????,
????????????? ???, ????? ???? ????? ??? ?, ? ?????????? ??? ?????????? ??????????????
????????? ??? ?????? ?? ?????????????? ??? ????? ?? ?????????? ??? ?????????????? ??????????
?????????????, ?????? ??? ?????? ??? ?????????? ??? ????? ?????????????? ?????? ??? ??????
????????????? ?????????? ??????????, ??? ?? ?????????? ?????? ??? ??????????
????????????? ??? ?????????????? ??? ?????????? ?? ?????????? ?????? (??????? ??? 21??
????????? 2006, C-255/02, Halifax ???., ?????? 2006, ?. I?1609, ?????? 69 ??? 70).

28 ? ?????? ??? ? ?????????????? ?????????????? ??? ?????? ?????????????? ?????????????? ???
????????????? ?????????????? ?????? ??? ?????? ?????????????? ??? ?????? ?????????? ??????????????
????????????????? (??., ??? ??? ?????? ????, ??????? ??? 12?? ?????????????? 2006, C?196/04,
Cadbury Schweppes ??? Cadbury Schweppes Overseas, ??????? 2006, ?. I?7995, ????? 55).

29 ??????????, ???????, ??? ? ?????????????? ??? ??????, ??? ?????????????? ??? ???
????????????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ? ???
????? (????????????? ?????? Halifax ???., ??? 71).

31 ????? ?????, ????, ??? ???? ??? ??????????????, ?????? ?? ??? ?????? ??? ????
????? ?????????? ???????, ? ??? ?????? ?????? ?????? ?????????????? ??? ???? , ??? ???? ?? ?
????????? ??? 1979, ?????????? ??? ???? ??? ???? ???? ?????????? ?????? ??? ???? , ??? ???? ?? ?
????????? ??? ???? ?????? ?????????????? ?????????? , ????, ?????????????? ?????? ??? ????
????? ?????????????? ??? ???? ?????? ?????????? ?????? ?????? ?????????? ?????????? , ??? ????
??? ??????????????. ?????????????? , ?????? , ??? ? ?????? ?????????? ?? ?????????? , ??? ???? ,
????????? , ?????????? ?????????????? ?????????? ?????????? ?????? ?? ?????? , ??? ????
????????? ??? ???? ?????? ?????????? ?????? . ? ?????? ??? ?????? ?? ?????? , ??? ???? ???? ????
??? ?????? ?????????? ??? ???? ?????????? ?????? ??? ???? , ??? ???? ???? ???? ???? ????
????? ?????? ?????? ??? ???? ?????? ??? ?????? ?????? ? ?????????? ?????????? (??., ???
??? ?????? ???, ?????????? ??? 15? ?????? 2006, C?494/04, Heintz van Landewijck,
????? 2006, ?. I?5381, ?????? 42 ?? 43, ?????? ??? ???? 13? ?????? 2007, C?374/06,
BATIG, ??? ??? ??? ?????????? ?????? ??? ?????? , ??? ???? 39).

32 ??????, ??? ?????? ?????? ?????? ?? ?????? ? ?????? ? ?????? ?????? ??? ???? ??
????????? ?????????? ?????????? ??? ???? ?????? ???? ???? ???? ???? ???? ???? ???? ???? ????
??? ?????????? ?????????? ??? ???? ?????? ?????? ???? ???? ???? ???? ???? ???? ???? ???? ????
????????? ?????? ?????????? ?????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
????? ? ?????????? ?????? ?? 50 % ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ????
?? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
??? ???????, ?, ???????, ?????? ??? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??????. ??? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? , ???
????? ??? ???? ?????????? ??? ???? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? , ???
????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????.

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33 ????????? ??? ? ?????? ?????? ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ????
??? ?????????? ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ?' ???
????????? ?? ?????? ??? ???? ???? ???? ???? ???? ???? . ?? ?????? ??? ???? ???? ???? ???? ???? ????
????? ?????? ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? .
??? ??? ???? ???? , ?? ???? (????? ????) ?????:

1) ?? ?????? 4, ?????????? 4, ??????? ??????, ??? ????? ?????? 77/388/??? ???
??????????, ??? 17? ??? 1977, ??? ?????????????? ??? ?????????? ??? ??????????
?????, ??? ??????? ?? ??? ????? ?????? ?????? ?????? — ??? ?????? ??? ??????
????????????? ????: ?????????? ?????? ?????? ?????? ?????? — ??? ?????? ??? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
????????? ?????? ?? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
??????, ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
??? ?????????? ??? ??????, ?? ?????????? ?? ??? ?????????????? ?????? ???
????????? ?????? ??? ?????? ???, ??????????, ?? ?????????? ?????? ??? ?????? ???
????????? ????. ??? ?????? ?????? ?????? ?????? ?? ?????????? ??? ?????? ???
??????, ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??????????
??? ??? ??, ??? ?????? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????? 4, ?????????? 4, ??????? ??????, ??? ??????
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2) ? ???? ??? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ???
????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????? ???
????????? ?? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????? ???
????????? ???, ??????? ?? ?? ? ?????? ?????? ?????? ? ?????????? ?????? ?? 50 %
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?,
?????????, ?????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????????? ???
????? ?????? ?????? ?????? ?????? ??? ?????????? ?? ??? ?????? ?????? ?????? ??? ?
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ???????, ??? ? ???
??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ? ??? ??? ??????????????
????????? ??? ?? ??? ?????? ?????? 77/388/???.

(?????????)

* ?????? ???????????: ? ??????.