

?????? C-84/09

X

????

Skatteverket

(?????? ??? Regeringsrätten ??? ??? ?????? ?????????????? ??????????)

«??? – ?????? 2006/112/?? – ?????? 2, 20, ????? ??????, ??? 138, ?????????? 1 –
????????????? ?????????? ?????????? ?????????? ?????????? – ????? ?????????????? ???
????????????? ?????? ?????? ?????? ?????? ?????? ?????????? ? ?????? ?????? ?????? ??????
????? ??? ?? ??????? ??? ?????? ?????? ??? ?????????? – ?????????? ?????? ??? ??????
????????? ? ??????? ??? ?????? ?????? ??? ?????? ?????????? – ?????????? ?????????? ???
????????? – ??????? ?????? ?????? ??? ??? ?????????? ?????? ?????????????? ??? ?????????????? ???
????????? ?????????? ??? ??????????»

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

1. ?????????? ?????? – ?????????? ??? ?????????? – ?????? ?????? ?????? –
????? ?????? ?????? ?????? ?????????????? ?????? – ?????????? ?????? ?????????????? ???
????????? ?????? ?????? ??????

(?????? 2006/112 ??? ??????????, ??? 2 § 1, ??????? ??, ?????? ii, 20, ?? 1, ??? 138 § 1)

2. ?????????? ?????? – ?????????? ??? ?????????? – ?????? ?????? ?????? –
????? ?????? ?????? ?????????????? ?????? – ?????????? ?????? ?????????????? ???
????????? ?????? ?????? ??????

(?????? 2006/112 ??? ??????????, ??? 2 § 2, ??????? ??)

1. ?? ??? 20, ??? ??????, ??? 138, ?????????? 1, ?? ?????? 2006/112, ??????? ??
?? ?????? ?????? ?????? ?????? ?????????????? ?????, ?????? ??? ?????? ??? ? ?????????????? ???
?????? ?? ?????????????? ?????????? ? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ??
????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?? ?????? ?? ?????? ?????? ??? ??
????????? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ?? ?????? ?? ?????? ?????? ???
??????, ?????????? ?? ?????????????? ? ?????????????? ?????? ??? ?? ?????? ?? ?????? ?????? ???
????? ??????????, ?????? ?? ?????????? ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
?? ?????????? ??? ?????? ??? ?????? ?????? ???, ?????? ??? ??? ?????? ?????? ??? ?????? ???
?? ??????.

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

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

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

(???. ??????? 33, 45-46, 48, 50-51, ????????. 1)

2. ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?????????? ?????????? 2,
????????? ??, ??? ?????? 2006/112, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????? 2,
?????, ?????? ?? ?????????? ?????? ? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ??
????? ?????? ??????????, ?????? ? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ???
????? ?????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

(???. ??????? 55, 57, ????????. 2)

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

??? 18?? ??????? 2010 (*)

«???. – ?????? 2006/112/?? – ??? 2, 20, ??? ??????, ??? 138, ?????????? 1 –
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? – ??? ?????????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? – ?????????? ?????? ??? ?????? ???
????????? ? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? – ?????????? ?????? ???
????????? – ?????? ?????? ?????? ??? ??? ?????????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ???»

????? ??????? C-84/09,

? ? ?????????? ?????? ?????? ?????????? ?????????? ?????? ?????? ??? ?????? 234 ??,
?? ?????? ?? Regeringsrätten (??????) ?? ?????? ??? 16?? ?????????? 2009, ? ??????
????????? ??? ?????????? ??? 26 ?????????? 2009, ??? ?????? ??? ??????

X

????

Skatteverket,

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

????????? ??? ?? J. N. Cunha Rodrigues, ?????? ????????, A. Arabadjiev, U. Lõhmus (??????), A. Ó Caoimh ?? P. Lindh, ???????,

????? ??????????: J. Kokott

?????????: C. Strömlholm, ??????? ????????????,

????? ??? ?? ?????? ?????? ?????????? ??? ??????? ??' ?????????? ?????????? ?? 15?? ??????? 2010,

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

- ? X, ?????????????? ??? ?? U. Käll, D. Kleist ??? M. Johansson, advokater,
- ?? Skatteverket, ?????????????? ??? ?? C. Olsson, advokat,
- ? ??????? ????????, ?????????????? ??? ?? A. Falk ??? S. Johannesson,
- ? ??????? ????????, ?????????????? ??? ?? M. Lumma ??? B. Klein,
- ? ??????? ????????, ?????????????? ??? ?? ?. ?????????????? ??? P. Dejmek,

???? ?????? ??? ?????? ?????????? ??? ??????? ??? ?????? ??? ?????? ?? ?????????? ??? 6?? ????? 2010,

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

??????

1 ? ?????? ?????? ?????????? ?????????????? ?????? ??? ?????? ??? ?????? 2, 20, ?????? ??????, ??? 138, ?????????? 1, ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ?????? (?? L 347, ?. 1).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ??? X ??? ???
Skatteverket (????????? ?????????? ????) ?????? ?????????? ?????????? ???
Skatterättsnämnden (????????? ?????????? ????), ?????? ?? ??? ?????? ??? ??????
????????????? ??? (?? ????: ???) ??? ?????? ??? ?? ?????? ??? ??????????
????????????? ?????? ??? ?????? ?????? ?????????? ?????.

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

? ?????? 2006/112

3 ? ?????? 2006/112 ?????????? ??? ?????????????? ??? 1?? ?????????? 2007, ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????? ?????? 77/388/?? ??? ?????????? ??? 17?? ????? 1977, ??? ?????????? ???
????????? ??? ?????? ????, ??? ?????? ?? ??? ?????? ?????? ?????? ?????? - ???
????? ??? ?????? ?????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?).

49).

4 ????? ??? ?????????? ???????????? ????? ??? ?????? 2006/12:

«????? ?? ?????????? ?? ?????? ?????????????? ??????????, ?????? ?????? ?????? ??????? ??
????????????? ?? ?????? ?????? ??????????????, ?????? ??? ?????????????? ??? ??? ??? ?????? ???
?? ??? ?????? ?????? [...] ?????????? ?????????????? ?????? [...] ??????????????
????????????? ?????????? ??? ?????? ?????? ?????????????? ?????? ?????? ???
????????????? ??? ?????? ?????? ?????? ??????, ?????????? ?????????? ??? ?????????? ?????? ???
????????? ??????, ?????????? ?????????? ??????????, ?????????? ??? ?????????? ?????? ?????????? ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ???.

5 ?? ?????? 2 ??? ?????? ?????? ?????? ?? ???:

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

?) ?? ?????????? ?????? ??? ?????????????? ?? ?????????? ?????? ??? ?????? ???
????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,

?) ?? ?? ?????????? ?????? ?????????????? ?????????? ?????? ??? ??????????????????
??? ?????? ??? ?????? ??????:

[...]

ii) ??? ?????????? ??? ?????????? ?????????? ???, ??? ?????????? ?????? ??? ?????? ???
????????? ?????? ?? ?????????? ??? ?????, ??? ?????? ?? ?????? ?????????? ???
????????? ?? ??? ?? ??? ?? ?????? 3, ?????????? 1, ? ??? ?????????? ??? ?????? ???
????????? ???, ???,

[...]

2. ?) ??? ??? ?????? ?????? ??? ?????????? 1, ???????? ??, ?????? ii, ?????????? ??
“????????? ???” ?? ?????? ?????????? ???, ?? ?????? ?????????? ??? ?? ??????
????????? ? ??????:

[...]

ii) ?? ?????? ?????? ??? ?? 7,5 ??????, ??? ?????? ??? ?????? ??? ?????????????? ???
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???

[...]

?) ?? ?????????? ??? ?????? ?????? “?????????” ??? ?????? ??????????:

[...]

ii) ??? ?? ?????, ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ? ??? ?? ?????? ?????????? 100 ??? ??????,

[...]

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

6 ??? ? ? ???? 14, ?????????? 1, ??? ? ???? ??????, ??????? ?? «????????? ??????»,
? ?????????? ?? ?????????? ?? ?????????? ???????, ?? ??????, ?????????? ??????.

7 ??? ? ? ???? 20, ????? ??????, ??? ????? ?????? ??????:

«?????? ?? “????????????? ??????? ??????” ? ??????? ??? ?????????? ?? ???????
??????, ?? ??????, ?????? ??????? ????? ?? ?????????? ?????? ?????????? ?????? ??
????????? ?? ??? ??? ?????? ?? ??? ??? ?????????? ?? ??? ?????? ??? ?????? ??? ??????????
????, ?? ?????? ?????? ??? ??? ??? ?????? ?????? ??? ?? ????? ?????????? ?? ?????????? ??
????????? ?? ??????..»

8 ??? ? ? ???? 40 ??? ?????? 2006/112, ?? ?????? ?????????????? ?????????? ??????
????????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ???
????????? ?? ?????????????? ??? ?????? ?????? ??????.

9 ?? ????? 68 ??? ?????? ?????? ?????? ?? ????:

«? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????????? ???
????????????? ??? ?????? ??????.

? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?? ?????? ???
????????? ??? ?????????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????..»

10 ?? ????? 138 ??? ? ???? ?????? ?????? ?? ????:

«1. ?? ?????? ??? ?????????? ??? ? ???? ?????? ??? ?????? ?????? ?????? ?? ??????
????????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ???, ??? ?????? ???
?????????, ??? ??? ?????? ? ??? ?????????? ? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ??? ? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????????
???? ????? ? ??? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ?????? ?????? ?????????? ??? ?? ?????? ?????? ??? ?????? ???
????????? ??? ??????..»

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

?) ??? ?????????? ?????????? ?????????? ?????? ?? ?????? ?????????????? ?
????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????, ??? ??? ?????? ? ??? ?????????? ? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ?? ?????? ?????????????? ??? ?????? ?????????? ??? ?????? ??? ? ???
????????? ??? ? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ?????? ?????? ???
????? ??? ?????????? ??? ? ??? ? ??? ? ??? 3, ?????????? 1, ? ??? ??????????
???? ?????? ?? ?????????? ??? ???,

[...]».

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

11 ??? ? ???? 1, ??? 1, ??? ?????? ??? ? ??? ?????? ?????? ?????????? ????

12 ?????? ?? ?????????? 2a, ?????? 2, ??? ?????? ??????, ?? ?????????????????? ?????????? ??????
????????? ? ?? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????????? ??????????, ?? ?? ?????
????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ? ??? ?????? ??? ?????? ? ??? ?????? ???
????????? ??? ?????? ??? ? ?????? ?????? ?????????????? ?????? ?? ?????? ??? ?????? ??? ?????? ??????
?????.

13 ????? ?? ?????????? 2a, ?????? 3, ??? ?????? ????, ??? ?????? ?????????? ?? ??????
 ??? ?????? ?????????????? ???????????, ?? ? ???????? ???? ?????? ?????? ?????????? ??????????
 ???, ??? ??? ?????? ??? ?????? 1, ?????? 13a, ??? ???? ?????? ????.

14 ????? ?? ?????????? 1, ?????? 13a, ??? ?????? ?????? ??????, ?????????? ?? ??????????
?????????? ???, ?????? ????, ?? ?????? ?? ?????? –?? ?????? ?????????? ?? ???? ??????
????????? ?? ?????????? – ?????? ?????? ??? ???? 7,5 ??????, ?????? ?????????????? ??????
????? ?????? ?????? ?????????? ?? ?????? ??? ???? ? ??????, ?????? ??? ???? ?????????? ???,
????? ?????????????? ?????? 100 ????. ???????.

15 ????? ?? ?????????? 3, ?????? 30a, ??? ?????? ?????? ???, ?????????????????? ??? ?????? ?????? ?
????????????? ?????????????? ?????????????? ?????? ?? ?????? ?????????????? ??? ?????? ?????? ???? ???? ?????? ? ????
????????? ? ??? ?????????? ???? ??? ?? ?????? ?? ?????? ?????? ?????? ??????, ?????? ??? ?? ? ????
????????? ??? ?????? ?????????????? ???? ??? ?????? ???.

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

17 ??????????? ?? ??????????? ?? ??????????? ?? ??????????? ?? ??????????? ?? ??????????? ?? ??????????? ?? X ?????? ?? Skatterättsnämnden ?? ?????? ?? ??????????? ?? ??????????? ?? ??????????? ?? ?????? ?? ??????? ??, ?? ?????? ?? ?? ??? ?????? ??, ? ?????? ?? ???????????, ? ?????? ?? ??????????? ?? ???????.

18 ?? Skatterättsnämnden ?????????? ??? ?? ?????????? ??? ?????????????? ??????? ?? ??????
??? ? X ???? ?????? ?? ?????????????? ??????? ?????????? ?????????????? ?????? ?? ??
????? ?????? ?? ?????????? ??? ?????? ?? ?????????? . ?? ??? ?????? ?? ?????? ?? ??
?????????? ??????, ?????????? ??? ?? ?????????? , ?????? ?? ?????????? ?? ??????????
????????? ???, ?????????? ???, ??? ?????? ?????? ??? ?? ?? ?????????? ?????????? ??????????
????? ??? ?????????? ?????? ?? ??????, ??? ?????? ?? ????? ?????????????? ?????? ?? ??
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? 100
????????? ????. ?? ?????? ??? ?? ?????????? ?????? ??? ?????????? ??? ?? ?????????? ??? ??
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?? ?????????? ?????? ??? ??????, ??
Skatterättsnämnden ???? ??? ?????? ??? ? ?????? ?????? ?????? ??? ?????????? ? ????

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

19 ?????????? ??? ? ?????????? ??????? ??? ?????? ?? ?????????? ?? ??????????
????????????????? ?????? ??? ?????? ??????????, ? X ?????? ?????????? ??? ??? ?? ???
????????????? ?????????? ??? Regeringsrätten. ?? Skatteverket ?????? ??? ??
????? ?????????? ?? ?????????? ??? ?? ??????????.

20 ??? ??? ????????, ?? Regeringsrätten ?????????? ?? ?????????? ?? ??????????
?? ?? ??????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????????;

«1) ?????? ?? ????? 138 ??? 20 ??? ?????? [2006/112] ??? ?????? ??? ? ?????????? ?? ???
?????? ??? ?????? ?????? ?????????? ?????? ?? ?????? ??? ?????? ?????????? ?????????? ???,
????????? ? ?????????? ?? ?????????? ??? ?????????? ??? ??? ??? ??? ?????????? ?? ??????????
???? ?????????? ??????;

2) ??????, ??? ?? ?????????????? ?????? ??? ?????? ??? ? ?????????? ?????? ??
????????? ??? ??? ?????????? ?????? ?????? ?????????? ??????????, ?????????? ??
????????? ?? ?????????? ??? ??? ??? ??? ?????????? ?? ?????????? ??? ?????????? ???
????????? ??????;

3) ?????????? ??? ??????? ??? ?????????? 1 ??? 2 ?? ?? ? ?????????? ??? ?????? ???
????????? ?????????? ??? ??? ? ?????? ?????? ??? ?????? ?????? ??? ?????????? ?? ??????????????
?? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??????;

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

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

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

21 ?? ?? ???, ?? ?????? ?? ?? ??? ?????? ???????, ?? ?????? ?????? ?? ?????????? ??
??????, ?? ?????? ?????????? ?????? ???' ?????? ?? ?????????? ?? ?? ?????? 20, ????
??????, ??? 138, ?????????? 1, ??? ?????? 2006/112 ?????? ??? ?????? ??? ?
????????????? ??? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?? ?????????? ?????????? ???
??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?? ?????? ?? ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
?????????. ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????.

22 ???' ?????, ?????????????? ??? ?? ?????????? ?????????? ??? ?? ?????? ??? ?????????????? ???
????????????? ??????? ?? ?????????? ?? ?????????? ?? ?? ???? ?????? 91/680/???, ??? ?? ??????????, ???
16?? ?????????? 1991, ??? ?? ?????????? ?? ?????????? ?? ?????????? ?????? ?????????????? ???
????? ??? ?? ??????????, ?????? ??? ?????????? ?? ?????????? ?? ?????????? ?????? ??????????????
77/388 (EE L 376, ?. 1), ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?????????????? ???
?????, ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ??????
????????? ??? ?????????? ?????? (??., ??? ?? ?????? ???, ?????? ??? 27??
????????? 2007, C-409/04, Teleos ?.., ?????? 2007, ?. I-7797, ?????? 21, 22 ?? 36).

23 ?? ?? ??????, ? ?????????? ??? ??????????, ??????, ??? ??????????, ?? ?????? ???
????????? ?????? ??????????, ??? ?????????? ??? ?????????? ?? ?????????? ??? ??????????
????????? ? ???????, ?????????????? ??? ?? ?????????? ?????????? ? ?????????? ???
????????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???, ????????, ???
?????????, ?? ?????? ??? ?????? ?????? ??????, ??? ?????????????? ??????????,
????????? ??? ?????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? (??., ??? ??
????? ???, ?????? ??? 6?? ?????? 2006, C-245/04, EMAG Handel Eder, ?????? 2006,
. I-3227, ?????? 40).

24 ???? ?????, ??????????, ??? ?????? ??? ?????????? ?? ?????????? ?? ?????????? ???
????????? ?????????? ??????, ??? ?? ?????? ?????????? ?????????? ??? ?????? ???
2006/112, ? ?????? ?????????????? ?? ?????????? ??? ?????????? ??? ?????????? ??????????
??? ?????? 91/680, ?????????? ??? ?? ?????????? ??? ?????? ???, ??? ?? ??????????
??? ?????????? ??????????, ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??????
??? ?????? ??? ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????????? ??????????
?????????. ???????, ?????? ?????????? ??????????, ? ?????? ??????????
????????? ??? ?? ?????????? ??? ?????? ??? ?? ?????? ?????????? ???, ??? ??
??? ?????? ?????? ??? ?????? ??? ?????????? ???, ??? ?????????? ??? ?????????? ??????
????????? ??? ?????? 34 ??? ?????????? ???, ? ?????????? ??? ?????????? ?????? ??????
?????????, ?? ?? ?????? 2, ?????????? 1, ??????? ??, ?????? ii, ??? ?????? 2006/112, ???
????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ? ??? ??
????????? ??? ?????? ?????? ??????, ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ??????????
????? ??? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

25 ?? ?? ?????? ??? ?????? ??? ?????????? ?? ?????? ??? ?????? ?????? ?? ?????????? ??
????????? ??? ?????? ?????? ?? ?????????? ?? ?????????? ??? ??????????.

26 ???? ?????, ??????, ?? ?????? ?? ? ?????????? ?? ?????????? ?????? ???
?????????, ??? ?? ?????? ?? ?????? 20, ?????? ??????, ??? 138, ?????????? 1, ???
????????? 2006/112, ?????? ?? ?????????????? ?????? ?????? ?????????? ??????????
????????????? ?? ?????????? ?? ?????????? ?????? ?????? ?????????? ??? ?????????????? ???
????? ?? ?????????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ??????????.

27 ?? ?? ???????, ? ?????????????? ?????????? ??????? ?????????????????? ??? ? ??????????
??? ?????????????? ?????????? ?????????? ?????? ??? ? ?????????? ?????????? ???
?????? ?? ?????? ?????????? ?????????? ?????? ??????????, ? ?????????? ?????? ?????????? ??? ??
????? ??? ?????? ?????????? ? ?????????? ?? ??? ?????? ?????? ???, ??????? ??? ?? ??? ??
????????? ? ??????????, ?? ?? ??? ?????? ?????? ?????? ?????????????? ?????? ??? ?? ?????? ???
????????? ?????? ??????????. (??.. ?????????? Teleos ?.??., ??????????????, ?????? 42, ?????
?? ?? 27?? ?????????? 2007, C-184/05, Twoh International, ?????? 2007, ?. ?-7897, ?????
23).

28 ? ?????????????? ?????????? ?????? ?? ? ?????????????? ?????????? ?????? ??????????
????? ?????????????? ??? ?? ??? ?????? ?????????? ??????, ?????? ?? ?????????? ??? ??????
????????? ?????? ??? ?????? 26 ??? ?????? ?????????? ??????? ?? ?????????? ??? ?????? ???
?? ?? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????????? (??., ???? ???? ?? ????
28?, ?????????? 3, ?????? ??????, ??? 28?, ?, ??????? ??, ?????? ??????, ??? ??????
???????, ??? ?????? ?? ?????????? ?????????? ?? ??? ?????? ??? ?????? 20, ?????? ??????,
??? 138, ?????????? 1, ??? ?????? 2006/112, ?????? Teleos ?.??., ??????????????,
????????? 23 ??? 34).

29 ??? ????????, ?????????????? ??? ??? ?? ??????? ??? ?????? 20, ?????? ??????, ???
?? ?????? ??? 138, ?????????? 1, ??? ?????? 2006/112 ?????????? ??? ? ??????????
??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ?????? ???
????????? ??????????, ?????????? ?? ?????? ?????????? ?? ?????? ?????????? ???.

30 ???????, ? ?????? ?????????????? ?????????? ??? ?? ?????????? ?????? ?? ??????????
????? ?????????? ??? ?? ??? ?????? ??????, ?????? ??? ?????? ?????????? ??? ?????? ?????????? ???
????????? ?????????? ??? ?? ??? ?????? ?????????? ??? ?????? ?????????????? ??????, ???
????? ?????????? ??? ?? ?????? 22 ??? 24 ??? ?????? ??????????.

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

32 ? ??????? ??? ?????? ?????? ?????? ??? ? ??? ? ??? ?????????????? ?????? ???
?????? ?????????? ??? ?????????? ?? ?????????? ?????????????? ?????????? ?????? ???
????? ??? ?????? ?? ?????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? . ????????????, ?? ?????? ?????? ??? ?????? ??? X, ?? ??? ?????? ?????????? ??
????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???.

33 ??? ????????, ? ?????????????? ??? ?????? ?? ?????????????? ?????????? ?

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

34 ????, ? ?????? ??? ?????? ?? ?????? ?? ?????? ??? ?????????? ??? ?? ?????????? ???
X ??? ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????? ??? ??
????????? ??????????, ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?? ??? ?????? ???
???. ?? ?????? ???, ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????????? ???, ? ??? ? ?????????? ??? ?????? ??? ?????? ???
??? ???, ?? ?? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

35 ??????? ???????, ???????, ??? ?? ?????? ??? ?????? ?????? ???????????, ??????? ?? ?? ??? 131
??? ??????? 2006/112, ??? ??????????? ??? ?? ?????? ?????? ??????????? ??? ?????? ??????????? ???
??????????, ??? ??????????? ??? ?? ?????? ??? ?????? ?????? ??????????? ??? ?? ??? ?????? ??????????? ???
???? ??????? ??? ??????????? ?????? ???????????, ??????????? ??? ?????? ???????????,
??????????, ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??????, ?????? ??? ?????? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ??? ?????????? (??., ??? ?? ?????? ???, ?????????? ??? 11?? ??? 2006, C-
384/04, Federation of Technological Industries ?.., ?????? 2006, ?. I-4191, ?????? 29 ??
30, ?????? ??? 21?? ?????????? 2008, C-271/06, Netto Supermarkt, ?????? 2008, ?. I-
771, ?????? 18).

36 ????????, ??? ?????? ??? ?????? ??? ?????? ??? ???????????????, ?? ?????????? ??? ?????? ???,
?????? ?? ??? ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?? ??? ?? ???
????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? (?? . ?????????? ??? 18??
????????? 1997, C-286/94, C-340/95, C-401/95 ??? C-47/96, Molenheide ?.., ?????? 1997,
. I-7281, ?????? 46, ?????? ??? ?????????????? ?????? Teleos ?.., ?????? 52, ??? Netto
Supermarkt, ?????? 19).

37 ???????, ?? ?????? ?? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??.
????????? ??? 19?? ?????????? 2000, C-454/98, Schmeink & Cofreth ??? Strobel, ??????
2000, ?. I-6973, ?????? 59, ??? 21?? ?????????? 2006, C-255/02, Halifax ?.., ?????? 2006,
. I-1609, ?????? 92, ?????? ??? 27?? ?????????? 2007, C-146/05, Collée, ?????? 2007,
. I-7861, ?????? 26).

38 ???????, ?? ?????? ?????? ?????? ?????? ???, ??? ?? ?????? ??? ?????? ?????? ???
?????? ?? ?????? ?????? ?????? ?????? ???, ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? (??) 1777/2005 ??? ??????????, ??? 17??
????????? 2005, ??? ?? ?????? ?????? ?????? ??? ?????? 77/388/??? ??? ?? ???
????????? ??? ?????? ?????????? ??? (?? L 288, ?. 1), ?? ?????? ??? ?????? ???

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

39 ??? ??????, ???????, ??? ?????????????? ?????????? ?????????? ?????????? ?????????? ?
????? ??? ?? ?????????? ???, ?????????? ??? ?? ?????? ?????? ?????? ?????? ??
????? ??? ?????????? ??? ?????? ?????? ??? ?????????????? ? ?????????? ??? ??????
????? ??? ??????????. ? ?????????? ??? ?????????????? ??? ?????? ?????????????? ??????????
????????? ??????????, ??? ??? ?????????? ?????, ??? ?????? ?????? ??? ?????????? ???, ???,
????????? ??? 31 ??? 32 ??? ?????????? ??????????, ? ?????? ??????????????
????????? ?????? ??? ?????????????? ?? ?????????? ?? ?????????????? ?? ?????????? ??? ?????? ???
????? ?????????? ??? ?????????????? ?????? ??? ?????? ?????? ?????? ??? ??????
????????????? ??? ?????? ?????????????? ??? ?????? ?????????, ??? ??? ??? ??? ?????? ???
????????? ??? ?????????????? ??? ?????? ?????????????? ??? ?????? ?????????? ??? ??????????
????????? ??? ?????????????? ??? ?????? ?????????????? ??? ?????? ?????????? ??? ??????????
????????? ??? ?????????????? ??? ?????? ?????????????? ??? ?????? ?????????? ??? ??????????
????????? ??? ??????.

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

41 ??????, ?????????? ?? ?????????? ? ?????? ?????????? ?????? ??? ?????? ?? ??????
??? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ???
????????????? ??? ?????? ??? ?????????????? ??? ?????????? ??? ?????? ??? ??? ???
????????????? ??? ?? ??? ?????? (??., ??? ??? ?????? ???, ?????????? ??? 12??
????????? 2006, C-354/03, C-355/03 ??? C-484/03, Optigen ???., ?????? 2006, ?. I-483,
????? 44, ?????? ??? ??? 6?? ?????? 2006, C-439/04 ??? C-440/04, Kittel ??? Recolta
Recycling, ?????? 2006, ?. I-6161, ??? 41). ?? ?? ??????, ? ?????????????? ???
????????????? ?????????? ? ?????????? ?????? ?????? ??? ?????????????? ??? ??????
????????????? ??????????, ??? ? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??????
????????? ??? (????????????? ??? ?????? Teleos ???., ?????? 40).

42 ??????, ?????????? ??? ?????????? ?????????????? ??????, ?????????????? ??? ?
????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ??? ?????????????? ??????
??? ?????? ?? ?????? ??? ?????? ??? ?????? ??????, ?????????? ??? ?????? ??? ??????????
????????? ??? ??????.

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

44 ??? ??? ?????????? ????, ?????????? ?? ??? ?????? ?????? ? ?????????????? ????
????????? ??? ?????????? ?????? ??????????, ?????? ?????? ?? ?????????????? ???
????????? ?????? ??? ?????? ?????????????? ?????????? ?????????? ??? ?????? ??????

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

45 ???????, ??? ?????????? ? ?????? ?????????? ??? ?????? 38 ??? ?????????? ???,
?????? ??? ?????????? ?? ?????? ?????? ?????? ?? ?????? ?????? ??????????????
????????????? ???, ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?? ?????? ?????? ?, ???
????????????? ??? ?????? ?????? ?????? ???, ? ?????? ?????? ?????? ??? ?????? ?????? ?, ???
? ?????? ? ? ?????? ?????? ??? ?????????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ???
?????.

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

47 ???????, ??? ?????????? ?????????? ?????????? ??? ?????? ?????????? ??????????????
?????, ?????? ?? ?????? ???, ??? ?? ?????? ??? ???????, ?? ?????????? ??? ??????????
????? ?? ?????? ??? ?????????? ???, ??? ?? ?????????? ??? ?????????????? ???
????????? ??? (??., ??' ????????, ??? ?? ??? ?????? ??? ?????????? ???, ???
????????? ??? 14?? ?????????? 1985, 268/83, Rompelman, ?????? 1985, ?. 655, ??? 24,
?? 26?? ?????????? 1996, C-230/94, Enkler, ?????? 1996, ?. I-4517, ??? 24, ??? 22
?? 21?? ?????? 2000, C-110/98 ??? C-147/98, Gabalfrisa ?.??., ?????? 2000, ?. I-1577,
????? 47). ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????????? ?? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

48 ???????, ??????? ?? ?? ?????????? ? X, ??? ?????? ?? ???????, ??
????????? ?????????? ???, ? ?????? ?????? ?????? ?? ?? ?????????? ??? ?? ?????????? ???
????? ?? ?????? ??? ?????? ???, ?? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??
????????? ???, ??? ?????? ?????? ??? ?????? ??? ?? ?? ?????? ??? ?????? ??? ?? ?????? ???
???.

49 ???????????, ???, ? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ???
????????? ?? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????????? ???
????????? ?? ?????? ?????? ?????? ?????? 2006/112. ???????, ??? ?????? ?????? ?????? ???
????????? ?????? ??? ?? ??' ?????????? ??? ???????, ??? ?????? ?????? ?????? ???
????????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?? ?? ?????? ???
????????? ? ?????? ??? ?? ?????? ???.

50 ???????????, ??? ?? ?????? ??? ?????? ?????? ?? ?? ?????? ??? ?????? ???
????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???, ? ?????? ??? ?????? ?? ?????? ???, ?????? ??? ?????? ???, ?????????????? ???
????? ?????? ?????? ??? ?????? ?? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
?????.

51 ?????? ??? ?????? ??????, ??? ?????, ?????? ??? ?????? ??? ?????? ?????? ???
????? ? ?????? ??? ?? ?????? 20, ?????? ?????, ??? 138, ?????????? 1, ??? ??????
2006/112 ??? ?????? ??? ?????? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

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

52 ?? ?? ??????? ???????, ?? ?????? ?????????? ?????? ?? ?????????????? ??? ??
?????? ?????? ?? ?????????? ?????? ?????????? ?? ?????????? ?? ??? ?????????? ???
????? ???????, ??? ?? ?????? ??? ?????? ?? 2, ?????????? 2, ?????????? ??, ??? ??????
2006/112.

53 ??????, ?????????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ?????????? ?????????? ???
????????? ??? ?????? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
????? ??? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???????????.
??????????, ??? ?????? ?? ?????, ?? ?????? 2, ?????????? 2, ?????????? ??, ii, ??? ??????
2006/112 ?????? ?? ?? ?? ?????? ?????????? ??? ?????????? ?? ??????????, ??????
????????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ? ??? ?? ???
????????????? 100 ??? ??????.

54 ??? ?? ??? 68, ??????? ??????, ??? ?????? ??????, ? ?????????????? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ? ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????. ??? ?? ?????? 14, ??????????
1, ??? ?? ??? ?????? ??????, ?? «????????? ?????» ?????? ? ?????????? ??? ?????????? ??
????????? ??????, ?? ??????, ?????????? ?????.

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

56 ? ??????? ??? ?????? ??? ?????????? ??? ?? ?????? ???, ??? ?? ?????? 40 ??? ??????
2006/112, ?? ?????? ?????????????? ?????? ?????????? ?????? ?????????? ? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????????????? ?
????????????? ??????. ???????, ? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ???
????????? ?? ??? ?????????? ??? ?????? ?????? ??????????, ?????????? ??? ? ?????? ??? ??????
???? ?????? ??? ?????????? ?????? ??????????, ?? ??? ??? ??? ?????????? ?????? ???
????? ??? ?????? ??????.

57 ??????, ??? ?????? ?????? ??? ?????? ?? ?????? ? ?????? ???, ?????????? ??
????????? ?? ?????????? ??? ?? ?????? ?????? ?????????? ?????????????? ??????????????
????????? ??? ?????? ??????, ??? ?? ?????? ??? ?????? 2, ?????????? 2, ?????????? ??, ??
????? 2006/112, ?????? ?? ?????????? ??? ? ?????? ?????? ?????????? ??? ?????? ???
??? ??? ?????? ??? ??????.

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

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

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

1) ?? ?????? 20, ?????? ???????, ??? 138, ??????????? 1, ??? ??????? 2006/112/?? ??
??????????, ??? 28?? ?????????? 2006, ??????? ?? ???? ?????? ??????? ??
????????????? ????, ????? ?? ?????? ??? ? ?????????????? ??? ???? ??????? ??
????????????? ????, ????? ?? ?????? ??? ? ?????????????? ??? ???? ??????? ??
????????? ?????????? ?????? ?????? ??? ???? ?????? ?????? ?? ???? ?????? ?? ??
????????? ?? ?????? ??? ???? ?????? ?????? ?? ???? ?????? ?????? ???????????
???? ?? ?????? ??? ??????????. ??? ?????? ?????? ?????? ?? ???? ?????? ?????? ??????????
????????? ?????????? ????, ??? ?? ?????? ??? ???? ?????? 2, ?????????? 1,
????????? ??, ii, ??? ?????? ????, ? ?????? ??? ???? ?????????????? ??????????
?? ?????? ??? ?????? ?? ?????????????????? ??? ???? ?????? ?????????? ?????????? ??? ??
????????????? ???????????, ????? ?? ??? ?????? ?????? ??? ???????, ??? ??
???? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??????
?? ?????????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??????
?? ????????

2) ??????????? ?? ??????? ?? ?????????? ?? ??????? ????? ?? ?????? ???????
?????????? ?? ?????????? ?????? ?????????? ?? ?????? ????????, ??? ?? ???? ?????? ??
?????? 2, ?????????? 2, ??????? ??, ??? ?????? 2006/112, ?????? ?? ??????????
????? ? ?????? ?????????? ?? ?????? ?????? ?? ?????? ?? ?????? ?????? ?????? ??????????.

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

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