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

??????? C 246/16 ????????? ??? ??????? ??????????? Juliane Kokott - ??????????? ??? ??????????? ???????? ??? ?????? ???????? ??? ????? ?? ????????? ?? ????????? ??? ????????? ??? ??? ??????????????????

????????? ??? ??????? ?????????? JULIANE KOKOTT

??? 8?? ??????? 2017 (1)

??????? C?246/16

Enzo Di Maura

????

Agenzia delle Entrate – Direzione Provinciale di Siracusa

[?????? ??? Commissione tributaria provinciale di Siracusa (?????????? ?????????? ??? ???????? ??????????, ??????) ??? ??? ?????? ???????????? ?????????]

«???????????? ????????? – ????????? ??? ??? ??? – ??????????? ??? ??????????? ???????? ??? ?????? ???????? ??? ????? ?? ????????? ?? ????????? ??? ????????? ??? ??? ??????????????????? (????? 11, ?, ?????????? 1, ??????? ????????, ??? ????? ??????? 77/388/??? ? ????? 90, ?????????? 2, ??? ??????? 2006/112/??) – ????????? ??????????? ????????? ??? ????????? ?? ????? ???? ???? ?? ???????? ??? ????????? ?????? – ???????? ??? ???????? ?????????????????? ??? ??? ???????????? ???? ??? ???? ??? ??????????????»

I. **????????**

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

2. ? ????????? ???? ??????????? ??? ?? ??????? ??? ?? ??????, ????? ??? ?????????? ??? ??? ???, ?????????? ??? ???? «???» ??? ??? ??????????, ???????? ? ????????? ??? ????? (? ?????? ??? ???????) ??? ??? ???? ????? ????????? ???? ??????????. ?? ?? ??????, ????? ?? ?????????? ? ???, ? ?????????? ??????????? ?? ??? ??????????????????? ??? ?? ?????????, ????????, ??? ?????? ????? ??????. ? ??? ????? ??????? ????? ??? ?????????? ????????? ????????????????? ??? ?? 2004.

3. ??? ???? ?????? ??????, ??????????? ?? ???, ??????, ?? ????? ???? ? ?????????? ??????????? ?????????? ??? ??? ??????????? ??????? ??? ??? ???????????. ?????????, ???? ?????? ????? ???? ????? ????? ?????? ???? ???? ??? *???????? ??????????? ?????????????????* ???? ????? ??? ????? ??? ???????. ?? ???? ????? ?????? ????? ? *?????? ??? ??????????? ?????????????????*. ?? ????????? ??? ??????????? ?? ??????????? ??????? ?? ???????? ???? ??????????? ???????. ?? ?? ??????, ????? ?????????? ?? ????????? ?????? ??? ?????

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

4. ???? ??? ????? –??????? ?????– ?????????? ??? ??? ?????? (2) ?? ?????????? ???? ????????, ???????, ???? ??? ?? ???????????? ???????? ??? ??????? ??? ?????? ???????? ??? ???? ????? ??????? ?? ??? ???? ??? ??????? ???????. ?? ?????????? ???????? ?? ????? ?? ????????? ?? ?????? (3), ??? ????? ????? ????? ???????, ???????? ???? ??? ???? ??? ?????????????, ?? ????????????? ?? ????????? ??????????? ??? ?? ????? ???? ?? ???????????????? ?? ???? ???? ?????? ???? ????, ??? ?????? ??? ?????????? ?????????? ??? ???????????? ?? ??????. ?????? ???????? ?? ??????????? ?? ????????? ???, ???? ? ????? ??? ?????????? ??? ????? ?? ???? ????????? ? ????????? ??? ??? ?????????? ???; ????? ??????????? ?? ??????????? ?? ????????? ??? ?????????? ???????? ????????, ??? ?????????? ?????, ????????? ?????????? ?????????? ?? ????????? ?? ?????????? ??? ? ????? ????? ?? ??????????? ?????????? ?????????? ?? ?????? ?? ???????? ????????? ??????????;

II. **?? ?????? ???????**

1. **?? ?????? ??? ??????**

5. ???? ????? ?? ?????? ??? ??????, ?? ?????? ??????? ?????????? ???? ??? ????? ??????? ??? ?? ?????????? ???? ??? ??????? ?????????? ??????? ????? 11, ?, ?????????? 1, ??? ????? ??????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ???? ??????????? ??? ?????????? ??? ?????? ?????, ??? ???????? ?? ???? ?????? ?????? ???????? - ????? ??????? ????? ???????????? ?????: ?????????? ?????????? ????(4) (??? ????: ???? ??????). ? ??????? ???? ?????????? ??? ??????? ??????????? ?? ?? ??? ?????? ????? 90 ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ????????? 2006, ??????? ?? ?? ????? ??????? ????? ???????????? *?????(5)* (??? ????: ?????? ???).

6. ?? ????? 90 ??? ??????? ??? (????? ????? 11, ?, ?????????? 1, ??? ????? ???????) ???????? ?? ???????? ??? ?????? ???????? ??? ????? ?? ????:

«(1) ?? ????????? ????????, ??????????, ?????, ?????? ? ??????? ?? ?????????, ? ??????? ??? ?????, ??? ????????? ???? ??? ????????????? ??? ??????, ? ???? ???????? ??? ????? ????????? ???????, ??????? ?? ??? ??????????? ??? ??????????? ??? ?? ????? ????.

(2) ?? ????????? ?????? ? ??????? ?? ????????? ??? ?????, ?? ????? ???? ??????? ?? ??????????? ??? ?? ??????? ??? ?????????? 1.»

2. **? ??????? ?????????**

7. ?? ????? 26, ?????????? 2, (?? ????? ???? ??? ??????? ?????) ??? Decreto del presidente della Repubblica 26 ottobre 1972, n. 633, «Istituzione e disciplina dell’imposta sul valore aggiunto» (?????????? ??????????? ????. 633, ??? 26?? ????????? 1972, «??????? ??? ??????? ??? ???», ??? ????: ????????? ???????? 633/72) ?????? ?? ????:

«??? ????? ??? ??? ????? ???????? ????????? ?????????? ?? ??? ? ?? ????? ? ??????? ?? ?????????? ???? ???, ???? ??? ?????????? ??? ???? ?? ????? 23 ??? 24, ???????? ???????? ??????????, ?????????, ??????????, ??????, ?????????? ??? ????? ????????? ????? ? ???????? ?????? ? ??????? ?? ????????? ???? ?????????? ????????????? ? ??????????? ?????????? ?? ?????? ??? ??????????? ? ???? ????????? ?????????? ????????????? ???????? ? ?????????, ? ?????????? ??? ?????? ? ? ??????? ??? ????????? ????, ????? ??? ?????? 19, ???????? ????????? ??? ????? ??? ???????? ??? ????????, ????????????? ??? ??????? ?? ?? ????? 25. ???? ????????? ????, ? ????????? ? ? ????????? ??? ?????????, ? ?????? ??? ?????????? ??? ????? ??????? ?? ?? ????? 25, ??????? ?? ?????????? ?? ???????? ??????? ?? ?? ????? 23 ? ?? ????? 24, ?? ??? ????????? ??? ?????????? ??? ?? ??????? ?? ??? ?????????? ?? ???? ??????????? ??? ???????? ???? ?????????? ??? ?????? ? ???? ?????? ??? ?????????.»

8. ?????????, ?? ????? 101, ?????????? 5, ??? Testo Unico delle Imposte sui Redditi (??????? ?????????? ???????????, ??? ????: TUIR) ??????????? ??? ???? ???????:

«?? ???????? ?????? ???? ?? ????????? ???? ????????? 1 [...] ??? ? ???????? ??? ???????????? ?????????, ????? ??????? ??? ????????? ????? ??? [...], ????????? ?????? ?????????? ??? ?????? ??? ??????????? ???????? ???, ?? ???? ?????????, ???? ????? ??? ?????????? ?????????? ??? ???????????? ?????????, ??? ?

????????? ???? ????????? ?? ????????? ?????????????? ? ???? ??????? ????????? ??????????? ???????? ?????????????? ??? ??????? [...]. ??? ???? ??????? ??? ???????? ??????????, ? ????????? ????????? ??? ???? ????????? ?? ????????? ?????????????? ??? ??? ????????? ???????? ??? ????????? ???????? ??? ??????????? ?????????????? ? ??? ??? ????????? ???????? ??? ??????? ?? ??? ????? ??????????? ? ??????????? ????????? ????????? ? [...].»

9. ?????????, ?? ?????? ????????? ??????????? ??? ?? ????? 26, ????????? 2, ??? ????????? ??????????? 633/1972 ???????????? ??? ?? ??? ???? ????. 208, ??? 28?? ????????? 2015, ?? ??? ?????? ??????????? ????? ? ????????? ????????? ??? ???, ?? ????????? ?? ????????? ??? ????????, ??? ??? ????????? ???????? ??? ??????????? ?????????????, ????????, ? ?? ???? ??????? ?????? ???? ??? ??? ??????????? ?????????????? ??? ?????? ? ?????? ????????? ???? ??? 31? ????????? 2016.

III. **? ??????? ??? ?????? ?????**

10. ?? 2004, ? E. Di Maura (??? ????: ?????????) ??????? ????????? ???? ??? ????????? ???????? ?????? ? ?????? ????????? ???? ?? ???? 2004– ????????? ??? ???? ????? 35.000 ????, ?? ????? ? ????????? ??? ???? ? ????????? ??? ?????????, ???? ? ??????? Sertenko srl, ??? ????????, ?????? ????????? ?? ????????? ??????? ???????? ?? ??????? ??? 30?? ????????? 2004. ??????????? ???? ?? ???? ???????, ? ????????? ??????, ??? 31? ????????? 2004, ?? ???? ???????? ??? ????? ???? ?? ???? ????, ?????????????? ?? ??????? ??????? ????????? ??? ????????? ???? ?????? ???????? ???? ?? ????????.

11. ?????????, ? Agenzia delle Entrate (????????? ????, ??????) ??????? ????? ?? ??? ????? ??????? ???????? ???? ??????????, ??????????? ???? ???????????? ??? ??? ??? ?? ????????? ???? 2004, ????? ??? ????????. ???????????, ???? ?? ????????? ????, ?? ????? 26, ????????? 2, ??? ????????? ??????????? 633/1972 ????????? ???? ???????????? ?? ????????, ?? ????????? ?????????????? ??? ????????, ??? ??????????????? ??? ????????? ???? ???? ????? ???? ????? ?????? ? ????????? ????????? ????? ???, ?? ?? ??????, ? ???????? ???????????? ??? ????????? ???.

12. ? ????????? ?????? ???????? ????????? ??? ??????? ????????? ????? ??????? ??? Commissione tributaria provinciale di Siracusa (??????????? ??????????? ??? ???????? ?????????, ??????). ???? ??? ???????????, ?? ????? 26 ??? ????????? ??????????? 633/1972 ???? ??? ?????? ???, ?? ????????? ?? ????????? ??? ????????? ??? ??? ??????, ? ?????? ??? ??????????? ?????? ????? ?????? ??? ???? ??? ?????? ??? ???????? ??? ??????????? ?????????????, ????????? ??? ?? ??????????? ????? ????? ??????? ????????? ?????? ????????. ????????, ?? ????? 101, ????????? 5, ??? TUIR ????????? ??? ???????? ??? ?? ????? ????????? ??? ????????? ????????? ??? ??????, ??????????? ????? ??? ??????? ??? ????????? ???? ??????????? ??? ????? ????????? ?? ??????????? ????????????? ??? ??? ????????? ???????? ??? ??????????.

13. ??????? ??? ??????????? ??????????, ? ????????? ???? ??????? ??? ????????? ??? ???????????? ???? ????? ??? ???? ??????????? ??? ??? ??????????? ???? ????????????? ???' ?????? 101, ????????? 5, ??? TUIR, ???? ??? ???? ????? ??? ???. ???? ??? ????? ???, ? ???????? ???????? ??? ??? ????????? ??? ?? ???????? ??? ????????? ??? ?????? 26 ??? ????????? ??????????? 633/72. ??? ???? ????????? ??? ? ????????? ??? ?? ???????????? ????? ?? ????????? ?????????????.

14. ? ?? ??????????? ??? ??????????? ????????????? ????????? ???????????? ????? ?????? ????????? ? ??????? ??? ??????????? ??? ????? ? ????????? ???????? ??????????? ??? ??? ?????? ????????? ?, ???????? ?????? ?????????, ?????? ????? ? ????????? ????????? ??? ????????? ????????? ??? ??????????? ?????????????. ? ???????? ???? ??? ?????? 26 ??? ????????? ??????????? 633/1972 ??????? ?? ??? ???????????? ??? ?? ????????? ???? ????????, ????? ??? ?? ??? ?????? ?????????.

15. ?? ????????? ????????? ??? ???????? ????????? ??????? ??????? ?? ??? ????? ????????? ?? ????????? ??? ??????? ?????? ???????????? ?????????.

IV. **? ????????? ??????? ??? ??????????**

16. ?? ????????? ??? ???????? ????????? ????????? ??? ???????? ????????? ??????? ??? ????????? ?? ???????? ??????????? ?????????:

1. ??????????? ????? ??? ?????? 11, ?, ????????? 1, ??? ??? ?????? 20, ????????? 1, ???????? ??, ???????

????????, ??? ??????? 77/388/???, ??????? ?? ?? ?????? ??? ?????? ???????? ??? ????? ??? ??? ??????????? ??? ????????????? ?? ????????? ?? ?????????? ???? ???? ??????? ??? ?? ????????? ?????? ? ??????? ?? ????????? ??? ???????????? ?????? ??? ???????????? ??????????, ??????? ?? ??? ????? ??? ????????????? ??? ??? ??????????????????, ??? ?????? ???????? ? ????, ??? ?? ??? ???? ??? ???????????? ??? ?????? ??? ???????? ??? ???, ? ??????? ????? ?????????? ??????? ? ????????? ??????? –?????? ?????, ??? ??? ????? ??? ??????, ????????? ??? ?? ?????????? ????????? ?????????? ??????????– ??? ??? ?????????? ???? ???? ??? ???????? ??? ????? ? ?????? ????? ??? ?????????? ??? ?????? ?? ??? ? ?? ????? ????????;

2. ?? ????????? ?????????? ?????????? ??? ????? ???????, ????? ??????? ?? ??? ???????????????? ????? ??????? –???? ???? ??? ?????? 26, ?????????? 2, ??? ?????????? ?????????? 633/1972, ???? ????? ???? ??? ??? ?????????? ??? ?? ?? ????? 1, ?????????? 126 ??? 127, ??? ????? ????. 208 ??? 28?? ?????????? 2015– ? ????? ?????? ?? ???????? ?????????? ??? ????? ??? ??? ???????? ??? ??????????? ?? ???????????? ?????????? ?????????? ???????????? ????????, ??????????? ??, ???? ?? ????????? ??? ??? ???????? ??? ?????????? ????? ??? ??????? ?????? ??? ??????, ??? ?? ?? ?????????? ??? ??????? ???????? ??? ?????????? ?, ??????? ?????, ??? ?????? ?????????? ????????? ??? ??? ???????? ??? ?????????? ??????????, ????? ??? ???? ??????? ????????? ????? ?????? ??????????????? ???? ??? ????? ??? ??????????, ??? ?????????? ?????????? ??? ??? ??? ??????? ??? ?????????? ?????????? ???????????? ???????? ??? ??????????? ?????? ????? ??? ?? ?? ???? ??????????? ????????? ?? ????????? ??? ???? ??? ?????????? ???????? ??? ?????????? ???????? ?? ????????;

17. ??? ??? ?????????? ????? ????????? ??????? ????????????, ??? ?????????? ??????? ??? ??????????, ? ??????? ??????????, ?? ??????? ???????? ??? ? ????????? ????????.

V. **?????? ????????**

1. **??? ??? ??? ???????????????? ??????????**

1. *???????*

18. ?? ?? ??? ???????????? ????????? ??? ??????? –?? ????? ?????? ?? ????????????–, ?? ?????? ?????????? ????? ??? ??? ?????? ?? ?????????????? ?? ???????????? ??? ??? ?????? ?? ????? ???? ???????? ?? ?????? ????? ??? ?????????? ??? ?? ????? 11, ?, ?????????? 1, ??????? ????????, ??? ????? ??????? (??? ????? 90, ?????????? 2, ??? ??????? ???) ?????????? ?? ???????????? ??? ?? ??????? ??? ?????? 11, ?, ?????????? 1, ????? ????????, ??? ????? ??????? (??? ????? 90, ?????????? 1, ??? ??????? ???)(6). ????????????, ????? ?? ???????????? ?? ?? ?????? ??? ?????? ????????? ???? ????? ???????? ?? ?????? ??? ???????????? ??? ?????? ???????? ??? ????? ??? ??? ???????? ??? ???????????? ?? ???????????? ?????????? ??????????????, ????? ?? ?? ???? ??????, ?? ????????? ??????????, ?? ????????? ????? ??? ?????????.

19. ?? ????? 90, ?????????? 2, ??? ??????? ??? ??? ????????? ??? ???????????? ??? ??? ?????? ?????? ?? ?????????? ? ???????? ??? ?????? 90, ?????????? 1, ??? ??????? ???. ???????, ? ???????? ??? ??????? ??????? ?????? ?? ???????? ????? ??? ??? ????? ??? ??????? ?? ????????? ??? ??? ???.

20. ??? ???? ?????? ??????, ?????????? ??????? ? ?????? ??? ?????? 90, ?????????? 1, ??? ??????? ??? (?????? 21 ??.). ?? ????????, ???????????? ???? ???????? ??? ?????????? ?? ?? ????? 90, ?????????? 2, ??? ??????? ??? (?????? 32 ??.). ??? ??????? ????, ?????????? ?? ????? ??? ???? ??????? ?????????? ?????????? ???????? ??? ????????? ??? ????????? ?????. ?? ????????? ?? ??? ?????????? ??? ?????????? ???????????? ??????, _____, ?? ??????? ????? ? ???? ??? ?????????? ???????????? (??????? ?????? 40 ??.), ? ???? ??? ???????????? ??? ??????? ??? ?????????? ??? ??? ??? ??? ?? ????????? ?????????? ??? (??????? ?????? 45 ??.). ??????? ??????, ????????? ?? ???????? ?? ???????? ??? ?? ??????? ???? ??? ???? ??? ????????????? ???????? ??? ?????? 90, ?????????? 2, ??? ??????? ??? (??????? ?????? 53 ??.).

2. *? ?????? ??? ?????? 90, ?????????? 1, ??? ??????? ???*

21. ???? ?? ??? ???????? ?? ??????? ???????? ??? ? ??????? ??????????, ?? ?????? ?? ???????? ??? ? ??????? ?????? ??? ??? ?????? ???????? ????. ???????? ? ??? ??????????? ??? ??? ???????????? ?? ???????? ??? _____, ????????? _____ ????????? ??? ?????????? ??????? ?? ??? _____ ? ??? ??????? ?????? ???? ????????????, ? ?????? ?????????? ??? ?????? ?????????? (7). ?? ?????????? ???? ???? ??????????? ???????? «_____» ?? ??????????????? ??? ?????????? ??? ??????? (8).

22. ? ???, ?? ??????? ????? ???????????, ?????? ??? ?????????? ??? ??????????? ???????? ??? ??????????, ???? ???? ??????????? ???? ?? ?????? ??? ??????? ?????????? ?? ????? ??? ??????? ?????????? ??????? (9). ????? ?????????? ????? ??? ??? ????????? ??? ??????????????? ??? ????? 2, ?????????? 1, ??? ??????? ??? («?? ???????? ??????»), ??? ????? 65 (? ????? ??? ?????????? ????????? ?????????? ?? ?? ??? ??????????? ????) ??? ????? ??? ????? 73 ??? ????? ???????. ???? ?? ??????? ????, ? ???? ???????? ??? ????? ??????????? ????????? ???????? ??? ??????????, ??? ????? ????? ?? ??????? ??? ????????? ??? ??????.

23. ???????, ???????, ?? ?????????? (10) ???? ????????????? ????????? ??? «? ???? ???????? ??? ???, ??? ????? ?????? ?? ??????????? ?? ??????????? ?????, ??? ?????? ?? ?????????? ??? ???????? ??????????? ?? ?????? ??? ??????? ???????? ?????????? ??? ??? ?????? ??????????? ? ??? ??? ??????? ??????? ??? ???????? ?????». ???????, ??? ? ?????????? ??? ???????? ??? ??? ?????? ??????????, ??? ??????? *??? ??? ??????* ???. ? ????? ??? ??????????? ?? ??? ??? ????? ???????, ?????? ? ????????????? ?? ????? ??? ????????????? ???????? ???? ????????? ???? ?????? *?? ???????? ??????* ???? ??? ?????? ??? ?????? 2 ??? ??????? ???.

24. ??????, ????? ??? ?????? 63 ??? ??????? ???, ? ????? ?????????? ????????? ??? ???? ??? ????? ??????????????? ??? ?????????? ?????? ? ??? ??????? ?????????. ??? ????? ??????? ?? ???? ?????? ????????? ? ?????? ??? ?????????? (???????? ???? ??? ??????????? ?? ???? ?? ???????????). ? ?? ???? ??????? ????? ??? ?????? ?????????? ????????? ? ????? ?????????? ???????? ??? ???????? ??? ? ??????????? ?????????? ??????????? ??????? ?? ??????? ????? ???? ??? ????????????? ??? ?????????? ? ??? ????????? ????? ???????.

25. ?????? ???? ?????????? ???????????, ??? ??????? ?????????? ???????, ???????? ????? ? *?????????? ?????? ???* ????? ??? ?????? ? ???????? ??? ?????????, ??? ? ??????? ??????????? ?????????? ??? *???????????? ??????*, ?? ?????? ?? ??? ????????? ?????? ?????? ?? ????????????. ????? ???????????? ?? ??? ???????? ??? ?????? 90, ?????????? 1, ??? ??????? ??? ???? ???????? ?????????? ??? ??????? ?????????? ?????????? ??????? ??? ??????????? ??? ????????? ??? ??????.

26. ??? ??????? ????, ???????? ????? ????????? ??? ?????????? ??? ?? ????? 90, ?????????? 1, ??? ??????? ??? ??????? ??????? ???? *?????????? ????? ??? ??????? ???* ???? ??? ????? ? ???? ???????? ??? ????? ?????????? ???? ???????? ???????? ??????????, ???????? ?? ??? ????? ????? ????? ??? ? ?????????? ???? ??? ?????? ?? ????????? ?? ??? ???? ????????? ????? ??? ????? ? ?????????? ???? ???? (11).

27. ???? ????????, ?? ????? 90, ?????????? 1, ??? ??????? ??? ?????????? ?? ?? ???????? ???????????? ??? ????? ??????????? ??? ??????????? ?? ?? ????? 63 ??? ????? ??????? (?? ???????? ???? ??? ??????????? ?? ???? ?? ???????????) (12). ? ??????? ???? ?????????? ?? ????? ???? ?? ??????? ?????? ??? ?????? ???????? ??? ????? (13).

28. ??????????, ?? ?????????? ??????????, ?? ??? ??????? *Goldsmiths*, ??? ? ?????????? ??? ??? ?? ???? ????????? ???? ??? ???????????? ?? ?? ????? 90, ?????????? 1, ??? ??????? ???, ?????? ?? ????? ?????????????, ????? ???? ?? ????? ??? ????????? ?? ????? ???? ????? ??? ?????? 90, ?????????? 2, ??? ??????? ??? ?? ?? ??????????? ??? ???????? ??? ?????? ??? ?????????? ??????????? (14).

29. ?????????, ?? ?????????? ?????? ??????, ?? ??? ??????? Almos Agrárkülkereskedelmi, ??? ?? ????????? ???? ???? ??????? ??? ???????, ?????????? ??? ????? 90, ?????????? 1, ??? ??????? ??? ??? ???, ?? ?????????? ?????? ??? ?????? ??? ?????? ???????? ??? ??? ?? ????????? ?? ????????? ??? ?????????, ?? ?? ???????????? ?????? ????? ???? ???????? ?? ????????? ??? ?????????? ??? ?????????? ??? ????? 90, ?????????? 2, ??? ?? ???? ??????? (15).

30. ???? ????????? ???? ????????? ???' ?????? ??? ???????????????? ???? ?? ??????? ???????? ??? ? ??????? ??????????. ?? ????????? ??? ???????? ??? ? ???????????? ?????? ???????? ?? ?????????? ?? ?????????, ???? ?? ???? ????????, ???????? ???? ??? ??????? ?? ??????? ????????, ?? ????????? ?????????? ???????????? ???? ???? ??? ???????? ???? ????????? ?????????? ?????????????. ?????????, ??? ????????? ??? ?? ??????????, ?? ??? ??????? ??? ???? ??????? *Almos* Agrárkülkereskedelmi, ???? ???????? ??? ??????? ?? ???????????????? ??? ??? –????, ???? ??? ????? ???,– ??????? ??? ???? ??????? Goldsmiths.

31. ???????, ?? ?????????? ?????? ?? ????????? ?? ?? ????? 90, ?????????? 2, ??? ??????? ??? ??????? ???????? ????? ???????? ??? ????? ???? ?? ??????????? ??????????? ??? ?? ????? 90, ?????????? 1, ??? ??????? ??? ? ?? ?? ??????????? ?????? ?? ????? ??????????????.

3. *? ????????? ???????? ??????? ??? ?????? 90, ????????? 2, ??? ??????? ???*

1) *???????*

32. ?? ????? 90, ????????? 2, ??? ??????? ??? ?????????, ??????? ?? ?? ?????? ???, ??? ????? ????, ?? ????????? ?????? ? ??????? ?? ????????? ??? ?????????, ?? ??????????? ??? ?? ??????? ??? ????????? 1. ?? ?? ??????, ?? ????? ???? ???????? ?? ????????? ?????????? ??? ??? ???? ??? ????????????. ??????, ???? ????? ????????? ??? ??????????, ?? ????????? ?????? ?? ??????????? ?????(16).

33. ???????? ?? ?????? ??? ?????? 90, ????????? 2, ??? ??????? ??? ??????? ??? ????? ???? ?? ?????????, ?? ????????? ?????? ? ??????? ?? ????????? ??? ?????????, ?? ??????????? ??? ??? ??????????? ???? ????????? 1 ?????? ??? ?????? ?????????? ??? ?????, ? ????????? ???? ??? ?????, ?????? –???? ??? ???????? ????? ??? ???????? ????????? ??? ??? ???????? ??????????– ??? ?? ???????? ??? ????????? ? ????????? ??????? ?????????? ??? ?????????? ????????????.

34. ???????????, ? ?????? ?????????? ??? ?????????? ???????????? ?????? ?? ????????? ??? ??? ????????? ??? ?? ????????? ?????? ???????????? ??? ?? ????????? ???? ????????????? ???? ??? ????? ???????????, ??? ????? ????? ?? ???????? ?? ????? 90, ????????? 1, ??? ??????? ???. ???????, ? ?????? ?????????? ??? ??????? *????? ????????* ??? ???? «????????????».

2) *? ?????? ??? ? ?????? ??? ????????? ??? ????????? ?? ??? ????????? 2*

35. ??? ??? ?????? ??? ??? ????? ??? ????????? ??? ????????? ?? ??? ????????? 2 ????????? ?????? ????????? ???? ??? ???????? ???????? ?????????? ??? ?????????? ????????????, ?? ????????? ?????? ? ??????? ?? ????????? ??? ?????????. ??? ?? ?????? ??? ????????? 2 ?????? ????? ?? ???????? ? ????? ??? ????????? ??? ?? ???? ?????????? ??????????. ?? ???????? ???? ??? ?? ?????????? ???? ????????? 2 ?????????? ?????????, ??????????, ?????? ? ???????? ??? ????? ???? ??? ????????????? ??? ???????, ? ????? ? ?????? ?? ???????? ??? ????????? ????? ????? *??? ???????* (17).

36. ?????????, ?????? ????????? (???? ????????) ?????????? ?? ????????, ?? ????????? ?? ??? ??????? ?? ?????????? ????????????? ????????. ???????, ????? ?????? ?? ????????? ??? ????? ???? ? ????????? ?? ????????????? ??? ?????????? ???? ???? ????????? ??? ?????????? ??? ??? ????????? 1. ??? ??? ??????? ??????, ? ??????? ?????????? ??? ????????? ??? ????? ???? ????????? ???? ???? ???? ?????????? ??? ?????????? ????? ??? ??? ??? ?????? *??* ?????? ?? ????????????? ????????????. ????????, ??? ?? ??? ????? ????? ??? ?????? –???? ??? ???????? ????? ??? ???????? ??????????– ?? ?????????? ? ????????? ???????????? ??? ?? ????? ????.

37. ??? ?????????? ?? ????????? ??? ????????? ??? ?? ???????????? ???? ????????? 2 ?????????? ??????? ?? ????????? ????????????? ??? ??? ????? ??? ????????? ??????????. ??????, ? ????????? ????????? ?????? ????????? ??? ????? 273 ??? ??? ??? ????? 90, ????????? 2, ??? ??????? ???. ????????, ?? ????? ??? ?? ????? ???? ????? ??? ???????? ?? ????????? ????? ??? ?????? 273 ??? ??????? ???, ?????????? ?? ???????????? ? ???? ???????? ??? ????? ??? ?? ?????????? ? ?????, ??? ?????? ?? ??????? ????? ??? ????????? ??? ??? ???????? ??? ?????? ????? ?????? ??? ??? ?????? ?? ????? ?? ????????? ?? ?????????? ? ??????????? ??? ???(18) ? ????????? ??? ????????????? ??????? ??? ???????? ??? ????????? ??? ?????? ????? ?????? ?????????? ????????? (?? ????????? ????? ??? ???????? ??? ?????????? ?????????????) ?????? ???? ?? ???????? ??? ?????? ????? ??? ????????? ?????? ??? ?? ????????? ??? ???????? ??? ???????? (19).

38. ?????????, ??? ????? ????? ??? ????? ???? ? ?????????? ??? ?????????? ???????????? ??? ????????? ??????? ????? ??? ???????? ????????? ????????? ?? ?????? ?? ???????? ????????? ??? ??? ??????????? ??? ?????????? ?? ????????? ?? ??? ???. ?????? ? ???????????? ??????? ???????? ??????? ???? *?????????? ????? ??? ??????? ??? ???? ??? ????? ? ???? ???????? ??? ????? ????????? ???? ???????? ???????? ????????? ??? ??? ??? ????? ????????? ??? ? ????????? ???? ??? ?????? ?? ????????? ?? ??? ???? ????????? ????? ??? ????? ? ?????????? ???? ???? (20), ???? ??????? ????? ???? ? ?? ???????? ??? ??????????.*

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

?????? 16 ? ??? ?????? 26 ??? ??????? ???, ?? ?? ???????? ?????? ???????? ? ???? ??????. ???? ????????? ???? ?????? ??? ???????, ?? ???? ?????????, ?? ?????? ? ????????? ????????. ????????, ????????? ?? ?????? ??? ??????????? ??? ????????? ??? ?????? ??? ?????, ???? ?????????????, ??????. ?? ?? ??????, ????????? ????? ????? ????? ?? ?????? ??? ????? ??? ??????? ??? ??? ????????? ?? ????????, ?? ????????? ??? ?????, ???? ?? ?? ????????, ????????? ???????? ????????? ?????. ??? ?????, ???? ????????? ????, ????????? ??????????? ???? ?? ????? 185, ????????? 2, ??? ??????? ???. ? ??????? ???? ???????, ???????, ?? ????????? ????????? ??? ????????? ????? ???? ??????????? ??????????? ?? ??????, ???? ?? ????????, ??? ????????????? ?? ???.

3) *? ???? ??? ??????????? ???????????? ??? ????????? ??? ??? ???*

40. ????????, ???? ??? ???????? ??? ?????? 90, ????????? 2, ??? ??????? ??? ?????? ?? ????????? ?????? ????? ? ???? ??? ??????????? ????????????. ? ???? ??? ??????????? ???????????? ??????? ????????? ???? ??? ???, ? ????? ???????? ??? ??? ????????? ??? ?? ????? ??????????? (21) ??? ??????????? ??? ??????? ????????.

41. ??????, ????????? ?? ????????? ??????????? ???????????, ??? ??????? ???????? ???, ????????????? ??? ???????? ??? ????? ??????? (22). ????? ?????? ??????? ?? ????????? ?? ??? ???????????? ???? ???? ??? ?????? ??? ??????????? ??? ?? ????????? ?? ???? ?? ??????????? ????????? (??., ???????, ?????? 56 ??? 57 ??? ???????? ?????????).

42. ????????, ??????? ?? ??? ???? ??? ??????????? ???????????, ?? ??????????? ??? ???????? ?? ???????????????? ??? ????????? ??? ??????? ?????? ???' ????? ?? ???????????? ??? ??? ?????? ????????? ?? ??? (23), ?????? ? ???? ? ????????????? ???????????? ????????? ??? ????? ??? ??????????? (???' ?????) ??????????? ???? ???? ??????? (24).

43. ???? ???? ? ????????? ??? ????????? ??? ?????? ??????????, ???? ??? ??????? ??????????, ?? ??????? ??? ??? ??? ???? ??? ?? ????? ??? ??????? ?? ????????, ? ???????????????? ???? ????????? ??? ????????? ?? ?????? ?????. ???? ????????? ????, ??? ?????? ????? ?? ????? ????? ??? ????? (25) ??????????? ??? ???.

44. ????????, ??? ? ???? ??? ??????????? ???????????? ????????, ???' ?????, ??? ?????? ??????????? ???????????? ?? ????????? ?? ????????? ??? ??????????. ???????, ? ??????????? ??? ????? 90, ????????? 2, ??? ??????? ??? ????????? ??????????? ??????, ??? ?? ?????? ??? ??? ????? ??? ??????????? ????????????, *?? ??????????? ??????????* ??? –???? ????????? ?? ????????? ???? ??????? Goldsmiths (26) – ?????? ?????????????.

4) *?? ????????? ????????? ??? ???????????? ??? ??????? ??? ????????? ??? ??? ???*

45. ????????, ?????? ?? ?????? ????? ??? ?? ??????? (??????? ????? ?? ??????????? ??????????? ???? ???? ??? ????? ??? ????????? ??? ??? ???), ????? ??? ???? ???????? ??????, ????? ?????? ????????? ??????????. ? ??????? ??????????? ????? ??????? ?? ??????????? ?????, ???? ??? ??????????? ?????????, ?????? ??? ??????? (???? ?????? ??? ???????) ??? ????????? ??? ??????? ??????? ???????? ??? ????????? ??????????? ????, ???? ???? ????????????? ????? ??? ??? ????? ??? ????????? ??????????.

46. ? ???????????????? ??? ??? ????? ??? ????????? ??? ???????????, ??? ????????????? ????????? ??? ?? ????????? ???????? ??? ??????????? (????? 15, 16 ??? 17 ??? ?????). ????? ??? ???? ??? ??? ?????? ?????? ??? ????? ?? ????????? ????????? ?????? ??? ????????? ??? ??????????? ??? ??? ????????? ??? ???????????? ?? ??????? ????? ??? ??????? (27). ???????, ??????? ?????? ?????? ????????????, ???? ???????? ??? ?????? 20 ??? ?????, ?? ???????? ???? ??? ??????????? ???? ????????? ??? ?????? ? ????? ????????? ????????, ????? ??? ?????? 66, ???????? ??, ??? ??????? ???, ?? ?????? ???? ??? ????? ????????? ??? ????????? (???????? ????????? ?? ???? ?? ????????? ??????????).

47. ???? ??????????? ??? ????????????? ????? ??????????? ??? ????????? ?????? –????? ?????? ??? ??? ??? ??????????? ??? ???????? ??? ?????? 52, ????????? 1, ??? ????? ?????– ?? ????? ???????? ???? ??? ???? ??? ?????????????. ???????, ?????? ????????? ?? ????????? ??? ????? ????? ?????? ?? ???????? ??? ????? ??????? ???? ??? ???? ??? ????????????? ? ???????? ??? ???????? ?? ????? ??? ??????????????????? (??????? ??? ??????? ??? ????? ?????? ????? ?? ???? ????????? ?? ????????? ???? ??? ??? ???????? ??? ?????). ????? ???????? ? ????????, ??? ??????? ????, ????????? ???????? ?? ??? ??????????? ???????? ??? ??? ???????? ???

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

48. ? ???? ??? ??????????????, ? ????? ??????????? ???? ??????????? ????? ??? ??????? ??? ??????, ????????, ???? ????? ?? ????? ??? ???????? ???????, ?? ????? ??? ????????? ?????????? ?? ????? «????????, ???????? ??? ??????? ?? ????? ?? ??? ????? ??? ?????????? (28)» (29).

49. ? ???????? ??? ????? ??? ??? ???????????? *????* ??? ??? ???????? ??? ??????????? ??? ?????, ?? ???? ????????, ?????????? ??? ??? ????????? ??? ?????? ??? ?????. ? ?????? ??? ????? ?????????? ??? ?????????? ??? ?????????? ???? ????? ??????? ????????? ?????????? ? ????? ??????? *?? ???????? ??????* (????? 2, ?????????? 1, ??? ??????? ???). ?? ????????, ?????????? ??? ?????? ?????????????? ???? ??? ??? ??? ????????? ??? ?????? ????? ????? ? ?????????? ??? ???????? ???????? ???????????? ???????????.

50. ????????, ? ???? ??? ?????????????? ????????? ?? ??? ??????????? ??? ??? ??????????? ??? ???????? ?? «???????????????? ??? ?????????? ??? ???????» ??????????? ??? ??? ??????? ?? ????????. ?? (???????????) ??????????? ???? ???????????? ???? ????? ????????? ???? ??????? ????? ???????????–, ???' ?????, ?? ?,?? ???????? ?? ????? ?? ?????????? ??? ??? ?????????? ???????? ??? ?????. ?,?? ??? ???????? ?? ?????????? ?????? ?? ?? ?????????????????? ?? ???? ??????????? ????. ? ??? ??? ?????? ???? ??? ?????????? ??? ?????????? ??? ??????????? ???? ????.

51. ?? ?? ??????, ????? ???, ???? ????????? ???? ??????? ?????, ? ?????????? ?????? ?????? ???' ?????? ?? *?????????? ?? ??? ?????????? ??? ????? ????? ??????? ??? ??????? ??? ????????? ??? ??????*, ?????? ????? ???? ?? ??????? ???? ????? ?????????????? ?? ???? ?? ?????????? ?? ?????????? ??? ????????? ??? ?? ????????? ??? (???????????) ???. ? ?????????? ?? ???? ??? ????? ??????????? ?????????? (???????? ???? ??? ??????????? ?? ???? ?? ???????????) ??????? ?????????? ??? ??? ??????? ??????, ? ?????, ????? ?? ??????? ??? ?????? 90, ?????????? 1, ??? ??????? ???, ??? ?? ???? ??????? ?? ??? ???? ??? ??????????????.

52. ?? ????? 90, ?????????? 2, ??? ??????? ??? ?????? ??? ??? ??? ??????? ???? ?? ??????????? ????????? ??????????. ???????? ?? ????? ???? ????????, ?? ????????? ??????? ? ??????? ?? ????????? ??? ?????????, ?? ??????????? ??? ??? ??????????? ??? ????? 90, ?????????? 1, ??? ??????? ???, *?????* ???????????, ?????? ????? ???????? ?? ?? ????????, ???????? ???? ??? ??????? Goldsmiths (30), *???? ???? ??????? ???? ??? ???? ??? ????????????? ?????*, ??????????, ??? ??????? ????, ????? ??? ????????? ??? ??? ?? ????? ???????????, ??? ???? ??? ??????????? ???????????? ??? ?? ????????? ?????????? ??? ???????????.

4. *??????????? ??????????? ???? ??? ?????? ??? ?????? 90, ?????????? 2*

1) *????????? ???????? ??? ??????????? ????????????*

53. ???? ????????, ?? ??????? ?????? ?? ?????????? ??? ????? ?? ?? ????? ???? ???????? ?? ?????????? ??? ??????????? ???? ??????????? ?? ????????? ??? ?????????. ????? ??? ????????????, ??? ???????? ?? ?? ????????. ?????????, ??????? ????? ?? ?????? ????? ???? ? ?????????? ??? ??? ??????????? ???' ?????? 90, ?????????? 1, ??? ??????? ??? ????? *?????????????* ?, ??????????, ??? ????, ?? ????????, ?????? ?? ????????? ???? ?????????? ???? ????, ?? ????????? ?????? ? ??????? ?? ????????? ??? ?????????, ? ?????????? ???????????? ???' ?????? 90, ?????????? 1, ??? ??????? ???.

54. ??? ??????? ????, ???? ??? ????? ??????? ??????? ?????????? ?? ?????? ?? ? ?????? ????????? ??????? ?? ??? ????????? ??? ??????????? ?????? ???? ? ???????? ???????????? ??? ?????????? ???????? (*????????*) ?????? ??? ??? ?????????? ??? ??????????? ?????????????? (? ???????? ??? ?????? ??????, ??? ????????? ???????????, ?? ??????? ?? ???? ???) ? ?? ?????? ?? ??????????? ?????????? ???????????? ??? ??? ???? ??? ??? ?????? ????? ?? ?????????? *?? ?????? ??????????* ? (????? ???????? ???????? ??????????) ????????.

55. ????????? ??? ?????? ???????? ?????? ??? ????? ??? ?????????? ??? ??? ???, ?? ????? ?????? ?? ?????? ??????????? ??? ????? ?????????? ????? ? ????? ??? ??? ?????????? ??? ?????????? ?? ?? ????????? ??????. ??? ?? ?????? ??? ?????????? ??? ??? ???, ??? ??????????? ? ???' ???????? ???????? ??? ???????? ?????????? ??? ??? ???? ??????????. ???????, ? ???????????? ??????? ??? ?????? ???? ??????? ????????? ??? ??? ???? ??????????? ??? ????? ???????. ??????, ?????? ???? ? ?????????? ???????? ??? ??? ? ??????????? ???? ???? ?? ??????? ?? ?????????? ?? ???????? ??????? ??? ????, ?? ????????, ?????? ?? ????????????? ? ???????? ?????? ??? ??????? ?? ?? ????? 90, ?????????? 1, ??? ??????? ???.

2) *??? ??????????? ???? ??? ???????????*

56. ???? ??? ???????? ??? ?????? 90, ?????????? 2, ??? ??????? ??? ?????? ?? ?????????? ?????? ????? ?? ????? 66, ???????? ??, ??? ?? ????? 194 ??., ?? ????????? ?? ??? ???? ??? ???????? (? ????? ???????????? ????? ??? ??? ?? ????? 20 ??? ????? ??? ?????????? ??????????). ????? ????????? ??? ?????? ?????????? ???????????? *?? ??????? ??????? ????????.*

57. ????? ??? ?????? 66, ???????? ??, ??? ??????? ???, ?? ????? ???? ??????? ?? ????????? ??? ??? ???????? ????????? ?????????? ???? ???? ? ??? ????????? ???????? ???? ??? ????? «????????? ??? ????????» («????????? ?? ???? ?? ????????? ??????????»). ??? ?????????? ????? ????? ?????, ?????????? ?? ?????, ????? ?? ????? ????. ????????, ?????? ?? ??????? ????? ?? ?????????? ??????? ?? ???? ??? ?????? ? ?????? ??? ????????? ? ????????? ?? ???????? ??? ?????????? ??????? ???? ????? ??? ??????? (??. ????? 194 ??. ??? ??????? ???). ?? ??????????? ??? ????????????? ??????? ??????? –??? ???????????, ?????? ????????? ?? ????????????? ?????????????? ???? ????????–, ??? ??????????? ?? ??????????????? ??? ???.

58. ???????????, ?? ??????????? ???, ??? ??????? ??? ?????? ????????? ??? ??????????? ?? ???? ?? ??????????? –???? ???? ? ????? ????????? ????????? ?????????? ?????????–, ?????? ?? ????????????? ???? ????? ??? ?????? ????????? ??????? ???????????? ?????????? ?????? ??? ??????????? ??? ????????? ??? ????? ????????? ??? ??????????? ?? ???? ?? ????????? ??????????, ?? ?????? ???????? ?? ????????? ??? ???? ????? ???? ????????? ?? ??????. ?? ???? ?? ?????? ?? ???????? ??? ?????? ???? ????????? ??? ??????????? ??? ????????????? ???? ??????? ?????????? ???? ????????? ??? ?? ???????? ??? ?????????? ??????? ???? ????? ??? ???????. ?????? ???????????? ?????????? ?????? ?? ???????? ????????????? ????? ?????? ? ?????? ??????????????????? ??? ????? ????????? ???????.

3) *????????: ???????????? ?? ????????? ?? ?????????? ??? ???????*

59. ???? ??? ??????? ?????????? ???????????? ?? ??????? ??????? ???????? ?? ????????? ?? ????????? ??? ?????????? ????????? ?????? ? ???????? ???? ?? ????????? ???????????? ??? ?????????? ??????? ?? ????????? ????????? ?? ?????????? ??????? ??? ??????????. ?? ???? ?? ?????? ????, ????????? ??? ?? ????????? ??? (31) ??? ??????????? ?????????? ??? ?? ?????????? ??????? ??? ????????? ??? ????????? ????????? (????? 203 ??? ??????? ???), ????, ??? ???????????, ?? ????????? ??? ??? ????????? ?????????? ??? ?? ???????? ?????? ?????? ? ????? ???? ????????????? ??? ??????????.

60. ? ???????? ?????????? ??????? ??? ?????? ????????? ????? ??? ???? ???? ??? ???????? ???????? ?????????? ?????? ??? ??? ?????? ??? ????????? ????????? ????????? ??? ?? ????????? ??? ??????? ?? ?? ??????? ???????? ??? ????? ?????? ??? ?????? ????????? ? *????????? ???????????? ??? ?? ???? ???????????? ???????* (32). ? ????????? ???? ????????? ????? ??? ???? ?????? ??? ????????? ??????? ??????????, ?????? ?????????? ? ???????? ???????? ?????????? ?????? (33).

61. ?? ???? ?? ?????? ???? ??????? ???? ?? ?????? ???? ????????? ???? ??? ????? ????????? ???? ????????, ???? ??? ???? ????????? ?? ?????? ??? ??? ??????????? ??????, ??? ?????? ??? ????????? ???????? ???????? ?????????? ??????. ??????? ???????? ?????????? ?? ?????????, ??????, ??? ??? ????? ? ?????????? ????????? ??? ????? ??? ???? ????? ????????? ?? ??????, ????? ??? ???? ????? ???????? ??? ??? ?????? ????????? ????????? ??? (??. ?????? 23). ????????, ?????????? ? ?????? ???????? ???? ???? ?????????? ????????????? ????????? ????? ?? ?????? ??? ????? ??? ??????? ? ?????? ??? ???????? ?? ??????, ??????, ????? ??? ?????? 185, ?????????? 2, ??????? ????????, ??? ??????? ???, ?? ????? ???? ???????? ?? ?????????? ??? ????? ?? ??????????? ??? ??????????????????? ??????? ?????.

4) *??????????? ???' ?????? 90, ?????????? 2, ??? ??????? ???*

62. ???????, ??????? ????? ???????????? «?????» ?? ???????????? ??????????? ??? ??? ?????? ?? ?????? ?? ?????????? ?????????? ?? ??????????? ???' ?????? 90, ?????????? 2, ??? ??????? ???. ?? ??? ??????? Goldsmiths (34)?? ?????????? ????????? ??? ??? ?????? ?????????????, ????? ???? ?? ?????????? ????????????? ????????? ???????.

63. ?? ????? 90, ?????????? 2, ??? ??????? ??? ??????? ?? ?????????? ??????????? ??? ??? ??????????? ???? ???????? 1 ?????? ??? ?????? ???????? ????? ???? ?????????? ?? ?????? ????? ? ?????????? ??? «????????» ?? ????????? (???????, ?????? 35 ??. ??? ???????? ????????). ? ?????????? ???? ????

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

64. ?? ????????? ??? ????????????? (??? ???????????, ???? ?? ???????? ? ???? ??? ???????? ??? ??????????? ?????????????) ?????????????? ???????? ???? ??? ??????????, ? ????????? ?????? ?? ?????? ???? ?? ??????? ?????? ?????? ?? ??????? ?? ???? ????????. ????? ????????? ??? ??? ?? ????? 73 ??? ??????? ???, ???? ?? ????? ? ???? ???????? ??? ????? ??????????? ????????? ?????? ? ?????? ??? ??????? ??? ??? ???????. ?? ???? ?????? ??? ???? ????? ??? ????????? ??????????? ??? ????????? ????? ??? ??? ????? ????? ??? ?????? 185 ??? ??????? ???.

65. ? ?????? ??? ?????? ???????? ??? ?????, ?? ??? ????????? ??? ???????? ??? ?? ????????? ??? ??????? ?????????????? ????????, ???????? ?????? ???????? ??? ???????? ???? ??? ??? ???? ????????? ??? ??????? ?????????? ?? ????? ?? ??? ??????? ???? ?????????? ??? ????? ?????????? ????????? ????????????????? (35) ????? ??? ?????? ? ????? ??? ??? ???????? ??? ?????????? ?????????????.

66. ??? ??????? ????, ???? ?? ?????? ???? ? ?????? ??? ? ?????? ??? ?????? 90, ????????? 2, ??? ??????? ??? ????????? ??? ???????? ???? ??? ????? ? ???????????? ?? ???????? ?? ?????????? ????? ?? ?????? ?? ????????, ?? ?????? ?????????, ??? ???? ??? ??????????, –???? ???? ???? ??? ?????? ? ??? ???????? ?????????? ?????????????– ??? ? ???????? ??? ????????? ????? ?? ????? ????. ???????????, ???? ??? ???????? ????? ??? ?????????, ????? ??? ??? ???????? ?????????, ??? ????????? ??? ??? ??? ??? ????? ???????? ?????? ????????? ??? ??? ?????? ????? ????????? ?????? ??? ??? ?? ??????? ???????? ??? ????????? ???? ????????? ??? ?????? ????? ??? ?????????.

67. ????? ????????? ?? ?? ???, ???? ??? ?????? ??? ????????? ??? ??? ???, ??? ?????? ?? ??????? «????????» ?? ????????. ???' ?????, ????? ?????????? ??? ??? ?? ?????? ??? ?????? 73 ??? ??????? ???. ???? ?? ??????? ????, ? ???? ???????? ??? ????? ???????????, ?????? ?????, ??? ????????? ??? ??????? ??? ?????, ?? ?? ??????, ????????? ??? ?? ??????????? ???/? ??? ?????? ???? ???????? (36). ?????????, ??? ????????? ??? ??? ??? ??? ????? ??????? ? ?????? ????????? ?????????, ???? ????????? ??? ?? ????????? ??? ????????? ???????????? (37), ??? ?? ????????? ????????? ????????? ? ??? ????????? ???? ?????? ????????? (38).

68. ???????, ????? ??? ???? ??? ???????? ?????????? ?????????????? –??????? ??? ???????? ?? ?????? ? ???????? ?? ????????? ??????????????? ??? ????????? ???????????? ??? ?????????– ??? ?????????? ??????? ?????? (????????? ? ?? ?????????) ?? ?????? ??????? ?? ???????? ???? ??? ????????? ??? ????????? ??? ??????. ?? ??????? ???? ?? ???? ?? ????????? ?? ??????? ?????????? ??????? ???. ????? ??????????? ?????? ???, ??? ?? ?????? ??? ????????? ??? ??? ???, ??? ?????? ?? ??????? ???????? ????????? ??? ??? ???????? ??? ????????? ????? ?? ??????????????. ??????? ??????? ????? ????????? ?????? ????????? , ? ????? ????????? ????? ?? ??? ?????? ??? ?????? ??? ??????? ? ?? ????????.

69. ??? ?? ?????? ??? ????????? ?????????? ??? ???????????, ??? ????? ??? ?????????????? ??? ??? ????? ??? ?????????? ????????????, ????? ??? ??? ?????? ?? ????? ????? ? ??????????????? ??? ??? ??? ????????? ?????????. ??????? ?????? ?? ????? ???? ?? ?? ? ???????? ??? ?????? ?? ??????????? ???????????. ???????? ???????????? ?????? ?? ????????? ?? ????????? ????? ??? ???? ????????? ??? ??????? ??? ????????? ???????? ??? ???????? ?? ?????? ???? ????????. ??? ???????????, ???? ?????????? ??? ? ????????? ????????? ????????????? ??? ???? ??? ???????? ??? ????????? ? ?? ???? ???, ????????? ??? ???????? ????????? ? ???????? ???? ?? ??? ?????? ?? ??????????? ? ?? ??? ?????? ?? ??????????? ?????? ?????????????.

70. ??? ??? ???? ??????, ???? ?????????? ??????? ????????? ?????, ?? ?????? ????????? ???? «????????» ??? ??? ??? ??? ???????????????. ????? ?????, ????? ??????? ?????, ?? ???? ?? ?????????, ?????????? ??? ??????????????? ??? ??? ?????????? ???????? ??? ??????????, ??? ??????? ??? ?? ????????. ??????, ? ????????? ?????? ??? ??????????? ?????? ??? ??????? ??? ?????? ?? ????????? ??? ??? (???????????? ?????????) ???????? ??? ???????????? ??? ??????? ??? ??? ????????, ???? ????? ??? ???????????? ????????. ?????? ???????? ??????? ???? ?? ????? ?? ?????????? ???? ???? ????? ??? ?????? ? ???? ????????? ???? ????????? ???? ???? ??? ?????? ??????? ?? ????????? ??? ?????.

71. ?? ?????? ???? ????? ?????? ??????? ?? ???????? ??? ??? ??????????? ?? ????????, ?? ???? ?????? ?????, ?????? ???? ????????? ? ????????? ?? ???????????? ?? ????????? ???? ?????? ???? ?? ????????? ??? ??????????, ????????? ??? ??? ?????????? ??? ?????? ???? ?????????? ??? ??? ?????? ?? ???????????

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

72. ????????????, ????? ??????? ???? ??? ???? ??? ????????????? ?? ????? ?? ?????? ????? ????????? ?????????? ??????? ?? ???????? ??? ?????????? ??? ????????? ???????????? ?? ??????????????. ? ?????? ??????????? ????????????? ?? ?????????? ?????? ????????. ?????????, ????????? ?? ????????? ??? ?????? ?? ?????? ????? ????? ??? ?????? 90, ?????????? 1, ??? ??????? ??? ?????? ?? ????????? ??? ???? ???????????, ????, ??? ????????????, ???? ? ????????? ?????????? ??? ???????? ??? ??????? ?????????? ?????????? ??????????? ???. ??????? ???? ??? ???? ??? ????????????? ?? ???? ?????? ? ???????? ?????????? ?????????? ???? ????? ?? ?? ???????? (??? ??????????? ??? ????? ??? ??? ?????? ??? ??????????), ???? ?? ???? ??? ?????? ?? ?????? ?? ????? ????? ??? ????????? ????????? ?? ????????? ???? ??? ?????? ??? ?????? 90, ?????????? 1, ??? ??????? ???.

73. ?? ?? ?????? ?? ????????? ??? ??? ?????????? ??? ???? ?? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ????????? ????? ??? ??? ?????????? ?????????? ??? ?????????? ?????. ? ??????? ?????????? ?????????? ??????????? ??? ???????????? ?????????? ????????? ?????????? ???? ?????? ??? ???????, ? ????? ?????????? ********** *******, ??? ??????? ???' ????? ???? ?? ??? ???? ??? ?????????? ???????????? ???? ?? ??? ???? ??? ?????????????. ???????? ???? ??? ????? ??? ????????, ????? ????? ????????? (???? ??? ????) ??????? ????? ??????????. ???? ????????? ????, ? ?????? ?????????? ?????????? ??? ?????????? ????? ??? ??????, ?? ???? ???? ????????, ?? ?????? ?? ???????? ??? ???????? ?? ????? ??????? ???? ??? ???? ??? ?????????????? ????.

74. ?????????, ? ??????? ?????????? ???????? ???? ???????????? ??? ??????? ??????? ?????????? ???????????? ?????????? ??????? ???????? ???????, ?? ?? ????? ??? ?????????? ???????? ???????? ????????, ???? ??? ??? ?????????? ??? ?????? ???????? ??? ????? ??????????, ???????, ?? ??????? ???? ??? ???? ??? ?????????????. ????? ??????, ?? ???? ????????, ???' ?????, ?????? ??? ???????? ????????? ??? ? ?????????? ???? ????????? ?? ????? ????? ? ????? ?????????? ???/? ????????. ??????, ? ???????? ?????????? ?????????? ??? ?????????? ????????????? ?????, ?? ???? ????????, ???? ??? ????????? ??? ??? ??? ????????? ??? ? ?????????? ???? ???? ?????? ?? ??????? ???????? ??? ??? ??????? ??????? ??? ?????????? ????, ???????? ???? ??? ???? ??? ?????????????.

2. **??????????**

75. ???????????????, ?? ????? 90, ?????????? 2, ??? ??????? ??? ??????? ??? ????? ???? ?? ?????????? ?? ????????? ????? ??? ????????????? ??? ?????????? ??? ?????????? ?? ?? ????????, ?????????? ??? ????????? ????????? ??????? ??? ????????????? ?? ????????? ????????? ???? ??? ????????? ???????? (????, ??? ????????????, ?? ????????? ?????? ?????????? ? ?? ???????????? ????????? ?????? ??? ????? ? ?????????? ???? ????). ??????, ?????????? ??? ?????????? ???????????? ??? ?????? ?????????? ??? ????? ??? ?????? ?? ????? ??????.

76. ????????, ? ?????????? ??? ?????????? ???????????? ??? ?????? ???????? _____, ? ?????? ????????? ??? ??? ???????? ????????? –???? ? ???????? ? ? ?????? ?????????? ?????????????– ??? ??? ?????? ? ?????????? ???? ???? ??? ?????? ?? ??????? ????????? ???????, ?????????? ?? ????????? ?????????? ??? ?????????? ???? ????, ?????????? ??? ???? ??? ?????????????, ??? ??????? ?? ??? ????????? ??? ??? ??? ??????????, _____, ??? ???? ??? ?????????? ????????????.

VI. **???????**

77. ??????? ??????, ???????? ??? ?????????? ?? ????? ??? ???????? ????? ???????? ?? ???????? ?? ???????????? ????????? ??? ??????? ?? ?????????? ?????????? ??? ???????? ?????????? (??????):

?? ????? 11, ?, ?????????? 1, ??????? ????????, ??? ????? ??????? 77/388/??? ??? ????????? ??? ???????? ???? ??? ???? ??? ????????????? ?????????? ??? ?????????? ???????????? ??? ?????? ???????? _____. ??????? ???? ??? _____ ???? ?? ?????????? ?? ????????? _____ ??? ????????????? ??? ??????????? ??? ??????????? ?? ?? ????????, ??????????? ???? ?????????? ???? ???? ??? ????????? ?????? ????????? ??????, ??? _____ ??????? ??????? ?? ?????????? ??? _____. ??????, ? ???????? ??????????? ?????????? ?????????? ????????????? ???? _____ ??? _____ ??? ??????? ??????? ?????????? ???????? ???? ??? ???? ???

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

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

2 ? ???? ?????????? ??? ?????????? ?????? ??? ??? ??????, ???? ? ??????? C?202/15 (H3g), ???? ???? ?? ????? ????????? ??????????, ?????? ?? ?????? ?????????? ???? ??????? ???? ???????? ???????? ?? ?????????? ?? ???????? ?? ??????????? ???????, ???? ??? ????????? ??? ??????? ????????. ?? ?????????? ???? ????????? ???? ????????? ????????? ??? ???? ??????? C?404/16.

3 ?? ?????????? ??? ???? ?????? ?? ????????? ??????? ??? ??????? ??? ????????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339), ??? 15?? ????? 2014, Almos Agrárkülkereskedelmi (C?337/13, EU:C:2014:328), ??? 2?? ??????? 2015, NLB Leasing (C?209/14, EU:C:2015:440), ??? 26?? ??????? 2015, Macikowski (C?499/13, EU:C:2015:201), ??? 3?? ??????????? 2014, GMAC UK (C?589/12, EU:C:2014:2131), ??? ??? 26?? ?????????? 2012, Kraft Foods Polska (C?588/10, EU:C:2012:40).

4 ?? 1997, L 145, ?. 1.

5 ?? 2006, L 347, ?. 1.

6 ????????? ??? ?? ????????? ??? ?????? 11, ?, ?????????? 1, ??? ????? ??????? ??? ??? ?????? 90 ??? ??????? ??? ????? ??? ?? ????????? ???????? ?? ?????????? ????????? ??????????? ??? ??????? ???????????, ???? ? ????????? ???? ?????????? ????? ???????????, ?????????? ????????, ????? ????????????, ???? ??? ????????? ?????????.

7 ????????? ??? 24?? ????????? 1996, Elida Gibbs (C?317/94, EU:C:1996:400, ????? 19), ??? ??? 7?? ????????? 2013, Tulic? ??? Plavo?in (C?249/12 ??? C?250/12, EU:C:2013:722, ????? 34), ????? ??? ??????? ??? 9?? ?????????? 2011, Connoisseur Belgium (C?69/11, ?? ????????????, EU:C:2011:825, ????? 21).

8 ????????? ??? 20?? ????????? 1993, Balocchi (C?10/92, EU:C:1993:846, ????? 25) ??? ??? 21?? ??????????? 2008, Netto Supermarkt (C?271/06, EU:C:2008:105, ????? 21).

9 ??., ???????????, ????????? ??? 18?? ?????????? 1997, Landboden-Agrardienste (C?384/95, EU:C:1997:627, ??????? 20 ??? 23), ??? ??? 11?? ????????? 2007, KÖGÁZ ?.??. (C?283/06 ??? C?312/06, EU:C:2007:598, ????? 37 – «? ?????????? ??? ????? ??? ???????? ??? ????????? ??? ?????????? ? ??????????? ???? ???? ??? ?? ????? ??? ??? ????????? ??? ???????»).

10 ??????? ??? 24?? ????????? 1996, Elida Gibbs (C?317/94, EU:C:1996:400, ????? 19)? ???????, ????????? ??? 15?? ????????? 2002, ???????? ???? ????????? (C?427/98, EU:C:2002:581, ????? 30), ??? ??? 16?? ?????????? 2003, Yorkshire Co-operatives (C?398/99, EU:C:2003:20, ????? 19), ????? ??? ????????? ??? ??????? ?????????? P. Léger ??? ??? ????????? MyTravel (C?291/03, EU:C:2005:283, ?????? 69).

11 ????????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339, ????? 15), ??? 26?? ?????????? 2012, Kraft Foods Polska (C?588/10, EU:C:2012:40, ????? 27), ??? 15?? ????? 2014, Almos Agrárkülkereskedelmi (C?337/13, EU:C:2014:328, ????? 22), ??? 3?? ??????????? 2014, GMAC UK (C?589/12, EU:C:2014:2131, ????? 37), ??? ??? 2?? ??????? 2015, NLB Leasing (C?209/14, EU:C:2015:440, ????? 35).

12 ??? ???? ?????????? ????????? ?? ????? 184 ??? 185 ??? ??????? ???, ?? ????? ??????????? ?? ???????????? ??? ????????? ????? ??????? ?? ??? ???? ??? ??????????? ?? ???? ?? ???????????, ???? ?? ????? 168 ??? 178 ??? ????? ???????, ??? ?????????? ??? ??????? ????????? ??????? ?????. ??????????, ?? ?? ????? 185, ?????????? 2, ??? ??????? ??? ???????????? ??? ? ??????? ????? ???????????? ?? ????? ???? ?????????? ?????????? ?? ???. ? ?????? ??? ??????? ??? ??? ??????????? ?? ??? ???? ?? ????????? ??? ??????????? ??? ?? ?????? ???? ?? ???????????, ???? ??? ????????? ??? ?????, ??? (??????????) ??????????.

13 ??????, ?????, ????????? ??? 3?? ??????????? 2014, GMAC UK (C?589/12, EU:C:2014:2131, ????? 31), ??? ??? 26?? ?????????? 2012, Kraft Foods Polska (C?588/10, EU:C:2012:40, ????? 26).

14 ??????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339, ????? 18).

15 ??????? ??? 15?? ????? 2014, Almos Agrárkülkereskedelmi (C?337/13, EU:C:2014:328, ????? 23).

16 ?????????, ???? ??? ????? ??? ??? ???????, ??? ??????? ??? ?????? ?????????, ? ?????? ??? ??????????. ??? ?????? ???? ????? ? ????? ????????? ??? ??????????? ???? ????? ?? ????????? ??? ??? ??? – ??. ????????? ??? 21?? ??????? 2013, PFC Clinic (C?91/12, EU:C:2013:198, ????? 23), ??? 14?? ??????? 2007, Horizon College (C?434/05, EU:C:2007:343, ????? 16), ??? 20?? ??????? 2002, ???????? ???? ????????? (C?287/00, EU:C:2002:388, ????? 47), ??? ????????? ??? ??? ??? ????????? Brockenhurst College (C?699/15, EU:C:2016:991, ?????? 41). ???? ????, ?? ??? ??????????? ????? ?? ?????????? ??????? ??? ?????? ? ???????? ??? ???????????? ?????????? ?? ????? ??? ?????, ???? ???????.

17 ????, ??? ??????? ????, ? ??????? ??? 15?? ????? 2014, Almos Agrárkülkereskedelmi (C?337/13, EU:C:2014:328, ????? 25).

18 B?., ???????????, ??????? ??? 9?? ??????? 2015, Salomie ??? Oltean (C?183/14, EU:C:2015:454, ????? 62 ??? ???? ??????????? ?????????).

19 ????????? ??? 6?? ?????????? 2012, Bonik (C?285/11, EU:C:2012:774, ????? 42), ??? ??? 21?? ??????? 2012, Mahagében (C?80/11 ??? C?142/11, EU:C:2012:373, ????? 48).

20 ????????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339, ????? 15), ??? 26?? ?????????? 2012, Kraft Foods Polska (C?588/10, EU:C:2012:40, ????? 27), ??? 15?? ????? 2014, Almos Agrárkülkereskedelmi (C?337/13, EU:C:2014:328, ????? 22), ??? 3?? ??????????? 2014, GMAC UK (C?589/12, EU:C:2014:2131, ????? 37), ??? ??? 2?? ??????? 2015, NLB Leasing (C?209/14, EU:C:2015:440, ????? 35).

21 ???? ??????? ??? 13?? ??????? 2014, Malburg (C?204/13, EU:C:2014:147, ????? 43), ?? ?????????? ????? ???? ???? ??????????? ?????.

22 ????????? ??? 7?? ??????????? 1999, Gregg (C?216/97, EU:C:1999:390, ????? 20), ??? 16?? ????????? 2008, Canterbury Hockey Club ??? Canterbury Ladies Hockey Club (C?253/07, EU:C:2008:571, ????? 30), ??? ??? 11?? ??????? 1998, Fischer (C?283/95, EU:C:1998:276, ????? 22).

23 ????????? ??? 13?? ??????? 2008, Securenta (C?437/06, EU:C:2008:166, ????? 25), ??? ??? 1?? ???????? 2004, Bockemühl (C?90/02, EU:C:2004:206, ????? 39).

24 ????????? ??? 13?? ??????? 2014, Malburg (C?204/13, EU:C:2014:147, ????? 41), ??? 21?? ???????? 2005, HE (C?25/03, EU:C:2005:241, ????? 57), ??? 15?? ?????????? 2005, Centralan Property (C?63/04, EU:C:2005:773, ????? 51), ??? ????????? ??? ??? ??? ????????? Centralan Property (C?63/04, EU:C:2005:185, ?????? 25).

25 ??????, ??????, ??????? ??? 24?? ????????? 1996, Elida Gibbs (C?317/94, EU:C:1996:400, ????? 23).

26 ??????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339, ????? 18).

27 ??????? ??? 14?? ????? 1974, Nold ???? ????????? (4/73, EU:C:1974:51, ????? 14).

28 ??., ?? ???? ?? ?????????, ????????? ??? ??? ??? ????????? G4S Secure Solutions (C?157/15, EU:C:2016:382, ?????? 98), ??????????? ??? Conseil constitutionnel [???????????? ?????????, ??????], ????????? ????. 2015-527 QPC, ??? 22?? ?????????? 2015, (FR:CC:2015:2015.527.QPC, ??????? 4 ??? 12), ??? ????. 2016-536 QPC, ??? 19?? ??????????? 2016, (FR:CC:2016:2016.536.QPC, ??????? 3 ??? 10)? ??????, Conseil d'État [????????? ??? ??????????, ??????], ??????? ????. 317827, ??? 26?? ????????? 2011, (FR:CEASS:2011:317827.20111026)? ??., ??????, Bundesverfassungsgericht [???????????? ???????????? ??????????, ????????], *BVerfGE* 120, 274, 318 ??? 319 (DE:BVerfG:2008:rs20080227.1bvr037007, ????? 218).

29 ??., ??? ????????????, ??????? ??? 4?? ????? 2016, Pillbox 38 (C?477/14, EU:C:2016:324, ????? 48 ??? ???? ??????????? ?????????)? ??????, ??? ????? ??? ?????????? ??? ??? ???, ??????? ??? 2?? ??????????? 2015, CGIL ??? INCA (C?309/14, EU:C:2015:523, ????? 24), ??? 26?? ???????? 2012, ???????? ???? ???? ????? (C?508/10, EU:C:2012:243, ????? 75), ??? ??? 26?? ??????? 2015, Macikowski (C?499/13, EU:C:2015:201, ??????? 48 ??.).

30 ??????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339).

31 ??????? ??? 19?? ??????????? 2000, Schmeink & Cofreth ??? Strobel (C?454/98, EU:C:2000:469, ??????? 58 ??.).

32 ??????? ??? 19?? ??????????? 2000, Schmeink & Cofreth ??? Strobel (C?454/98, EU:C:2000:469, ??????? 57 ??.).

33 ??????? ??? 19?? ??????????? 2000, Schmeink & Cofreth ??? Strobel (C?454/98, EU:C:2000:469, ??????? 60 ??? 63), ? ????? ??????????? ?? ??? ????????? ??? 27?? ??????????? 2007, Collée (C?146/05, EU:C:2007:549, ????? 35), ??? ??? 6?? ????????? 2003, ??????????? ?.??. (C?78/02 ??? C?80/02, EU:C:2003:604, ????? 50).

34 ??????? ??? 3?? ??????? 1997, Goldsmiths (C?330/95, EU:C:1997:339, ????? 18).

35 ?????? ??? ?? ??????? ??? ???? ???????? ??? ??????????? ????? ?? ?????????????????? ??????? ? ????? ?? ???? ??? ???? ?? ?????????? ?????? ??? ?????????????? ??? ????? ??????????? ???? ????.

36 ????????????, ???? ??????? ??? ????????? ???? ??? ????? ??????? ??????????? ??? ?????????? ???????? ??? ?????? ? ????????? ???????? ?? ????? ????????, ??????????? ?? ?????????? ????????? ????? ??? ??????? ?????? ??? – ??. ??????? ??????? ??? Bundesfinanzhof [????????????? ??????????? ???????????, ????????], ??????? ??? 19?? ????????? 2001 – V R 75/98, UR 2002, 217.

37 ??????? ??? 29?? ??????? 2001, ???????? ???? ??????? (C?404/99, EU:C:2001:192, ??????? 40 ??.).

38 ??????? ??? 17?? ??????????? 2002, Town & County Factors (C?498/99, EU:C:2002:494, ??????? 21 ??.).

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