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???1075/2018 ?????????????? ??? ?????????? ??? ?????????????? ???
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????????? ?? ??? ??? ??? 50.000 ??? ??? ?????????? ?????????? ??? ??? ???
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4469/2017

???1075/2018

????????????? ??? ?????????? ??? ??' ????. 130060/27-11-2017 (??? ?, 4158/29-11-2017) ?.?.?. ???
????????????? ??? ?????????? ??? ?????????? ?????????????? ??? ??? ?????????? ??? ?????????? ??? ??? ???
????????? ?????????? (50.000) ??? ??? ?????????? ?????????? ??? ??? ?????????????? ?????????? ??? ?????????? ???
????????????? ??? ?. 4469/2017

?????, 18 ??????? 2018

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A.?????? ?????????? ?????????? ??????????

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???. ?/???: ????. ?????? 10

???. ????: 10184 ????

????????? : 210 3635007

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???. ?/???: ??????? 124, ????

???. ????: 115 26

????????? : 210 6987458

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

???. ?/???: ?????? 1, ????

???. ????: 183 46

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

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????/???: ?? - ??????? ??, ??, ??

??/??: ?? - ??????? ??, ??

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

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???. ?/???: ?????? 1, ????

???. ????: 183 46

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??? 1075/2018

????: ??????????? ???. ?????????? ???. ??'. ????. 130060/27-11-2017 (???. ?', 4158/29-11-2017) ?.?.?. ????.
?????????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ????. ?????????? ???. ?????????? ???. ??????. ???. ??????
????????? (50.000) ????. ????. ??????. ??????. ????. ????. ?????????? ???. ??????. ??????. ??????. ??????.
?????????????? ???. ?, 4469/2017

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

????????????? ??? ?????????????? ?????????????? ?????????????? ?????????????? ?????????? ?????????? ???????????????.
4469/2017 (??? '62)». ?????????????? ??? ??? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??????, ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ?????? ??? ?????? ??? ?. 4152/2013, 4174/2013, 4305/2014 ??? 4321/2015 ??? ?????????? ??? ??????
????????? ??? ?. 4469/2017 (?????? ??? ?????? ?????????? ??? ??? 31/12/2016 ??? ??? ?????????? ??? ??? ??? ????),
????????? ???' ??? ?? ?????????? ??? ?????????????? ??? ??????, ??? ?????? ?????????????? ??? ?????? ??? ??????????.

????????? ?? ?? ?????? 2 ??? ????????????????????.?.?, ???. ?????? ???. ?????? ?????????????????????? ?? ???.
?????????????? ???. ?????? ????????????????. ????????????????. ???. ????????????????. ?????? ????????????????. ??. 4469/2017
???. ???. ???.' ????????????????. ?????? ????????????????. ????????????????. ???????, ??????? ???. ?????? ???. ?????? ???. ?????? ???.
???????????. ????????????. ????.1105/2017 (???.?'2426/14-7-2017).

????? ???? ?????????????? ?????????? ?????? ? ?????????? ? ?????????? ?????????? ??????????, ?????? ?????? ??????????
?? ?????? ??????:
?) ?????? ?????? ?????????? ???, ?????? ??? ?????????? ?????? ??? ?????????? ?????? ? ?? ??? (2) ??? ??
????? (3) ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?. 4469/2017, ???
?) ? ?????? ?????? ??? ?????? ???:
i. ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??????????, ?????????? ?? ?????????? ??????
????? ??? ?????? (95%) ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? (85%) ??? ?????????? ???
????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????????????? ? ?????? ?????????? ??????????.
ii. ??? ? ? ?????? ?????????? ??? ??????, ?????? ??? ?????? ?????? ??? ? ?????? ?????????? ??? ??? (8).

???????????????? ???? ??? ?????????????? ??? ?????????????? ?????? ??? ?????????????? (i) ? ?????????? ?????? ??? ???
????????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????????? ? ?????? ?????????????? ??????????, ??? ??
???????, ??? ???? ??? ?????????? ??? ????. 6 ??? ?????? 15 ??? ?.4469/2017, ??????, ??? ?? ??? ?????? ??? ??????????
????????????? ??????? ??? ?????? ?? ???????, ??? ?????? ??? ?????????????? ?????? ?????? ??? ?????? ??? ?????????? ??
????????? ??????? ?? ????. 4152/2013, 4174/2013, 4305/2014 ??? 4321/2015, ??? ?????? ?? ??? ?????? ??????????, ???
????????????? ?? ??? ?????? ??? ?????? ?????????? (3.000) ????, ??? ?????????????? ?????? ???, ??? ?????? ?? ??? ?????? ??? ??????????

????????????? ??????? ?? ???????, ??? ?????? ??? ?????????????? ?? ??????? ?????????????? ?????????? ?????????? ??????? ?? ??????????????, ?????????? ?? ?????? ?????? ?????? (3.000) ??? ?????? ??? ?????? ?????? ?????? (20.000) ????, ?????????? ?? ?????? ?????? ?????? ?????? (85%) ??? ?????? ?????????????? ? ?????? ?????? ?????????? ??????????, ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????????? ??????????.

? «?????? ?????????? ??? ?????, ?????? ??? ??????????» ??? ?????????? (ii) ?????????? ??' ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? (2) ?????? ?????? ?????? ?????? ?????? ?????? (3) ?????? ?????? ??????.

??? ??? ?????????? ??? ?????? ?????????????? ??? ?????? ?????? ??? ?????????? ?????????? ???' ??? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (116-117) (????? ?) ?????? ?????????? ?????? (454+452) (????? ?) ?????? ?????????? (116-117) (????? ?) ?????? ?????????? (541+542+543)(?) (537+538+539) (????? ?) ?????? ?????? (479+454+452) ?????????? ??????: ?????? ?????? ?????? (563+541+542+543+537+538+539)

????????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????????? ?????????? ??? ?????? ?????? ?????? ?????? 4469/2017 ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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

????????? 1:

????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 25.000€, ??? ??? ?????? 4.000€ ?????? ?????????? ??? ?????? 3.000€, ??? ?????? ?????? 2015 ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2.000€ ??? ?????? 2014 ?????? ?????? ?????? ?????? 1.000€.

? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2016 ??? 2015, ??? 2.500€. ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? 2016 ?????? ?????? ?????? ?????? ?????? 3.000€ ??? ?????? 2016.
? ?????? ??? ?????? ?????? ?????? ?????? ?????? 21.000€ ??? ?????? ?????? ?????? ?????? ?????? ?????? (7), ??? ?????? ?????? ?????? (8), ?????? ?????? ??????.

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????????? ??? ?????? ??? ?????? ??? ?????? 50.000€, ??? ??? ?????? 2.000€ ?????? ?????????? ??? ?????? ?????? ?????? ?????? 48.000€. ??? ? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? (2016, 2015 ?? 2014) ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? (2016 ?? 2015, ?????? ??? ?????? ?????? ?????? ?????? ?????? (2014). ?????? ??? ?????? ?????? 3.000€, ??? ?????? ?????? 2015 ?????? ?????? ?????? ?????? ?????? ?????? 1.000€. ? ?????? ??? ?????? ?????? ?????? ?????? 1.000€.
? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 2016 ??? 2015, ??? 2.000€. ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? 2016 ?????? ?????? ?????? ?????? ?????? 3.000€ ??? ?????? 2016.
? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? 48.000€ ??? ?????? ?????? ?????? (16), ??? ?????? ?????? (8), ??????.

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

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????? ? ?????????? ????? ?? ?????????????? ??? ?????????? ?????? ?????????????? ?????? ?????? (25) ?????? ?????????????? ???
?? ?????????? ?????? (????? ?????? ??? ?????????????? ??? ?????? ?????????? ?????????????? ??????) ??? ?????????? ??
????????? ??? ?????????? ??? ?????????????? ??????????????, ?????????????? ??? ?????????? ??? ?????????? ???
????????????? ?????????? ??? ?????? ?????????? ??? ?????? 31/12/2016 ??? ??? ?????????? ??? ?? ?. 4469/2017,
??????? ?? ?? ?????????? ??? ?????????? ??? ??????????, ?? ?????????? ??? ?? ?????? ?????????? ?????????? ???
????????? ?? ?????????? ?????????? ?????????? ?????????? ?????? ?? ?????????? ??? ?????????? ?????????? ??????????
??????? ?????? ??????. ?????????????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ???
????????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ?????? ?????????? ??? ?????? ???
????? ?? ??? ??????????, ? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? .1105/2017.

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

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1. ?????????????? ???? ??? ??????

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

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????????? ?????????? ?????????????????? ??????? ?? ??????????:
?) ? ?????????? ??? ?????????? ??????? ????? ?????????? ??? ?????????? (????????????????? ??????, ???????,
?.?.?.) ??? ?????????? ?? ??????? ??? ?????? ?????? (120).
?) ??? ??? ?????? ??????? ?????????? ? ??????? ??? ?????? ??? ?????????? ?? ?????????? ?? ?????? ?????? ?????? (24).
?) ??? ??????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??????, ? ?????????? ??? ?????? ???

????????????? ?? ??????? ??? ???? (6).

?) ?? ? ??????? ??????? ??? ? ? ??????? /?/? ? ?????? ?????? ?????????? ???????????, ??? ? ??????? ?? ???? ???? ??????? (3.000€) ??? ? ??????? ??? ?????????????? ?????? ??????? ??? ?????????????? ??? ?????? ?????? ??? ???? . 4 ??? ???? 15 ??? ?. 4469/2017, ? ?????? ??? ?????? ??? ? ???? ??? ?????? ?????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ??????? ??? (36).

?) ?? ?????????? ????) ??????? ???? ? ?? ?????????????? ??) ??????? ??) ?????? ?????????? ??) ??) ??) ??) ??????

?) ???? ??? ??????????? ??? ?????????????? ??? ?????? ?????????? ??? ?? ? ? ?????????? euribor
?????????, ?????????????? ??? ?????? ?????? ?????????? ??????. ??? ?? ?????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? . ??? ??
?? ?????????? ??? ?????? ?????? ?? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????? . ??? ??
????????????? ?????? ?????? ??????????- ?????????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 128/1975 ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? . ??? ?? ?????????? ??? ?'
????????????? ?????? , ?? ?????? ??? ?????? ?????????????? ?????? ?????? ??? ?????? ?????? ?????? ??????????????
????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? .
?) ? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? , ?????? ?? ???? ??
????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? (?) ??? (?) ??? ??????.
?) ? ?????????? ?????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????
(12) ? ?????????? ?????? ??????"
?) ? ?????????????? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
?????. ? ?????? ??? ?????? ?????????????? ??? ?????? ?????????????? .

3. ??????? ?????? ?????????

? ??????? ??????? ??????? ??? ?????????? ??????????? ??????????? ??? ?? ?????????????? ?????????????? ??? ??????????. ??????????????,
?? ??????? 2,75% ??? ??????? ??????? ?????????? ?????????????? ??? ?????, ?????? ??? ???????????, ??? ?????????????? ??? ?????
????? ?? ??????????? ??? ?????????????? ??? ?????????? ? ??? ?????????, ?????? ?????????? ??? ?????? ?????????? ??? ?????
?????? ?????? ???, ???? ? ??????? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ?????? ???????????????, ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ?????????? ?? ??????? ?? ????. ?? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????????? ???? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ???
????????? ???? ??? ?????????? ?????? (???????) ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? 1 ???
?????????), ?????? ??????????, ???? ?????????? ??? ?????? ?????????? (??) ??? ?????????? 1 ??? ?????? 4 ???
????????????? ????. ? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??????
?????????
(????????????? ??????????? ?? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????) ??? ?????? ??? ?????? ???
????????? ?????????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? (??, ????????
????????? 4).
???? ?????????? ??? ?? ???????, ??? ?????? ?????? ?????????????? ???????????, ??? ?????? ??? ?????? ?????? ??? ??????????
?? ??? ?????????? (??) ??? ?????????? 1 ??? ?????? 4 ??? ?????????????? ???????, ??? ?????? ?????? ??????????
??? ?????? ??? ?????? ?????????? ??' ??? ? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ??? ?????? ?????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????, ?? ?????????? ??? ?? ?????????? ???
????????? ?????????? ????. 4469/2017.

?????????? 3:

? ?????????? ??? ??????????????? 1 ?????????????? ?? ?????????? ?????? ?????????????? ?? ?????, ?????? ???
????????? ?????? 3.000€ ??? ?????????? 2016. ?? 2,75% ??? ?????? ?????? 82,50€, ??? ??????????
??? ? ?????? ?????? ?????? ?????????? ?????? 219.39€1, ?????????? ?? ?????? ??????
5%+3mEuribor=5%-0.327%=0.04673 ??? ? 120 ?????????? ??????. ????????, ??? ? ?????????? ??? ??????????
?????? ?????????? ?????? ?? ??? ?????????? ??????????? ?? ??????????, ? ?????? ??? ?????????? ??????

?????????? 4 (?????? 1):

????? ??????????? ?? ???????? ??????????? -??????, ???? ??? ????????? - ???? ?? 43.750€, ? ?????, ???
????????? ???? ?????? (1) ??? (4) ??? ?????? 1, ???? ?????? ??? ?????? ?? ???? ?????????? ?????? ??? ????
??? ?? ?????? ??????????? ??? ?????, ???? ??? ?????????? ??? ?????? ?????? ?? ?????????? ?????? ??? ????
????? 40.000€. ??????? ?? 2,75% ?????? ??? 1.100€, ??? ?????? ?? ???? ?????? ??? ?????? ?' ????
(515,21€, ?????? ??? 6), ?????? ?? ?????????? ?????? ??? ?????? (1.100€- 515,21€,?????
????? 7). ? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? (?????)

4) ????? ?? ?????????? ??? ????? ??? ?????????????? ?????????????? ??? ????? ?? ?????????? (?????? ?????? 4). ??????????: ?? ???
??? ?????? ?????? ??? ?? ?????? (89,47€)
????????????? ??? 584,79 * 3 000 / 43.750, ?????? ??? 40,10€ ??? ??????????, ?? ??? ?? ?????? ??? ?????? ???
?? ?.?.?. ?????????????? ??? 584,79* 40 750 / 43.750, ?????? ??? 544,69€, ?????????????? ??? ??????
????? ?????? ??? ?? ?????? (8).

?????? 1

?????? ?????? (1)

??????. (2)

????? (-) 85% ?????? (3)

????????? ?????????? ?????? (4)

?????? ?????? ?????? (5)

???? ?' ?????? ??????. ?????? (6)

??? (+) ?????????? ?????? (7)

???? ?????? ?' ??????. ?????? (8)

?????? ?????? ?????? (9)

???????

2.500

500

0

3.000

36

89,47

40,1

129,57

25

??.?.?.

40.000

5.000

4.250

40.750

120

425,73

544,69

970,43

46

???????

42.500

5.500

4.250

43.750

515,21

584,79

1100

?????????: ?? ?????????? ??? ?????? (6) ?????? ?????? ?? $i = 0,04673/12$, ?????????? ??? ?????? ?? ?????? ???

?????????, ?? ?????? ?????? ?????? (????? 9) ?????????? ?? ?????? ?????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? (=?????)
?????=24,3119) ??? ?????? ??, ?? ?????? ?? ?????????? ?????????? ?????????? ?????????????? ??? (1) ????.
?? ??? ???? ?????????? (25??) ?????? ??????? ?? ?? ?????? ??' ?????????????????? ??? (=129,57€, ????.
8) ??? ?? ?????????? ??? n (=0,3119) ??? ?????????????? ?? 40.41€. ??? ?? ?????????? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ???' ?????, ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
??? ??????.

4. ?????????? ????????

????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ??
????????? ??? ?????? ?????????? ??? ?. 4152/2013, ??? ?????? 43 ??? ?. 4174/2013, ??? ?????? 51 ??? ?. 4305/2014
??? ??? ?????? 1 ??? 17 ??? ?. 4321/2015, ??? ?????? ?? ??? ??????????, ?? ?????????? ??????, ??? ??????
????????? ??? ?????? ?????????? ?????? ?????? ?????????? ?????? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ?????? ?????????? ??? ?. 4469/2017 (????? ?????? ?????? ?????? ??? 31/12/2016 ??? ???
????????? ??? ??? ???) ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ??? ???
????????? ???, ??? ?? ?????????? ?? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? 15 ??? ?. 4469/2017.

?????????, ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ??????????, ??? ?????? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ?????????? ??????????, ??? ?? ??????, ??? ?????? ??? ?????? ???
?????????, ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ????.
4469/2017.

? ????? ???? ?????????????? ?????????? ?????????????????? ??? ?????? ??? ?????? ?????????? ?????????????????? ??? ?????? ???
????????????? ?? ?? 2,75% ??? ?????????? ?????????? ?????????????????? ??? ?????, ??? ?????? ??? ?????????????, ???
????????????? ?? ?? ?????????????? ??? ?????????????? ??? ?????????????? ??? ?????????? ??? ?????, ??? ??????????
????????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ?????????? ?????????????????? ??? ?????????????? ???
????????????? ??? ?????????? ??? ?????? ?????????? ??? ?????????, ??? ?????? ??? ?????????, ??? ?????????? ???, ???
????????? ??? ?????? ??? ?????????? (?) ??? ?????????? 1 ??? ?????? 4 ??? ?????????????? ?????????? ??? ?????????? ???
??? ?????????? ??? ?????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ??? ?????? ?????????? ??? ??????
(????????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? 1 ??? ??????????).

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

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