Fbgbkl_jkl\h gZmkb_hjZah\Zgby Jhkykbckdhc N_^_jZpbb
N_^_jZevgh_]hkm^Zjkl_ggh_ [x^`_lgh_ h[jZah\Zl_evgh_
\ukr_]h h[jZah\Zgby
©Kfhe_gkdbc]hkm^Zjkl_gguc mgb_jkbl_ª

DZn_^jZ wdhghfbdb

Ijhj_dlhj ih mq_[gh
f_lh^bq_kdhc jZ[hl_
BBBBBBBBBB X: Mklbf_
© ª fZy .]

JZ[hqZy ijh]jZffZ ^bkpbiebgu
; < Kh\j_f_ggu_ hkgh\u nbgZgkh\hc b gZeh]h\hc [_ahiZkgh

GZijZ\e_gb_ ih^]hl4h\dbWdhghfbdZ mjh_gv)fZ]bkljZlmju
GZijZ\e_gghklv ijhnbev NbgZgkh\Zy [_ahiZkghklv b dhgljheeb
Dmjk2-3±
K_f_kl4-5±
NhjfZ h[mq_agZbyqgZy
<k_]h aZq_lguo5,_q^Zkhb180±
NhjfZ hlq_lghakZbq±4lk_f_klj
wdaZf_gk±f_klj

Ijh]jZffm jZajZ[hlZe
dZg^b^Zl wdhghf gZmd ^hp?_gl :e_dkZg^jh\Z

H^h[j_gZ gZ aZk_^Zgbb dZn_^ju wdhghfbdb
18 fZy2022]h^Z ijhlhdhe ‹

Kfhe_gkd
2022

F_klh ^bkpbiebgu \ kljmdlmj_ Hl

>bkpbiebgu< ©Kh\j_f_ggu_ hkgh\u nbgZgkh\hc b gZeh]h\hc dhfiZgª bbhlghkblky d qZklb nhjfbjmbdZmfb mjZkalh\Zl_evguo hlgfZ]bkl_jkdhc ihemq_ggu_ klm^_glZfb b\amjqhpgbkyk_lZdbo ^bkpbiebgu m]em[eyxlby mbgZwkbaguZgby_k ihemq_ggu_ klm^_glZfb b\amjqhpgbkyk_lZdbo ^bkpbiebgu m]em[eyxlby mbgZwkbaguZgby_k wdhghfª bdZW dhghfbq_kdZy [_ahiZkghªklv©Khdhffjq_kdbo hj]ZgbaZpbc fhgblhjbgZ]gZeª baL©_hjby b f_lh^heh]by ZgZebaZ jbkdh\ \ kbkl_[_ahiZkghklb b dhffjq_kdbo hj]ZgbaZpbc

Hk\h_gb_ ^bkpbiebgu m]em[eyxlby mbgZwkbaguZgby_k ihemq_ggu_ klm^_glZfb b\amjqhpgbkyk_lZdbo ^bkpbiebgu m]em[eyxlby mbgZwkbaguZgby_k dhfiZgª bbg_h[oh^bfhy ijhoh`^_gby ijhba\h^kl_ggbc giZbkZgby fZ]bkl_jkdhc ^bkk_lZpbb

2. IeZgbjm_fu_ j_amevlZlu h[mq_gby ih ^bkpbiebg_

Dhfi_l_gpby	Bg^bdZlhju ^hklb`_gby
ID-2 Kihkh[ghklv \ui ZgZeblbq_kdb_ ijhp_^mjZu nbgZgkh\uo b g_nbgZgkh\uo dhwnnbpb_glh\ klZlbklbq_kdbc kjZ\g_gb_ nZdl b ieZgh\uo ihd lj_g-ZgZeba k bkihevah\Zgb_f ijh]jZffgh]h h[_ki_q_gby ^e \gmlj_gg_]h Zm	AgZ_lf_lh^u ZgZeblbq_kdbo ijhp_^mj Zgb g_nbgZgkh\uo dhwnnbpb_glh\ klZlbklbq_k nZdlbq_kdbo b ieZgh\uolj_gdZZgaZZelb_e_k bkih ijh]jZffgh]h h[_ki_q_gby ^ey p_e_c Zm^b gZeh]h\hc [_ahiZkghklb Mf__l\uihegylv ZgZeblbq_kdb_ ijhp_^mjZu gkhZ g_nbgZgkh\uo dhwnnbpb_glh\ klZlbklbq_k nZdlbq_kdbo b ieZgh\uo ih-dZZgaZZelb_e_k bjkigh^e ijh]jZffgh]h h[_ki_q_gby ^ey p_e_c \gm nbgZgkh\hc b gZeh]h\hc [_ahiZkghklb Kihkh[_\uihegylv ZgZeblbq_kdb_ ijhp_^mju ZgZ b g_nbgZgkh\uo dhwnnbpb_glh\ klZlbklbq_ nZdlbq_kdbo b ieZgh\uo ih-dZZgaZZelb_e_k bjkigh^e ijh]jZffgh]h h[_ki_q_gby ^ey p_e_c \gm nbgZgkh\hc b gZeh]h\hc [_ahiZ
ID-4 Kihkh[ghklv ihe xjb^bq_kdb agZ bgnhjfZpbx b g hkgh_ hkms_k f_jhijbylby gZijZ\e_ggmx g ijhnbeZdlbdm ij_^mij_`^_gb_ ij_klmie_gbc b ijZ\hgZjmr_gbc bgl_j_kZo \uy\e m]jha b jbkdh\ nbgZgkh\hc [_ahiZkghklb	AgZ_lxjb^bq_kdb agZqbfmx bgnhjfZpbx b hkms_kl\eylv f_jhijbylby gZijZ\e_ggmx ij_^mij_`^_gb_ ij_klmie_gbc b bguo ijZ\hgZ \uy\e_gb_ m]jha b jbkdh\ nbgZgkh\hc [_ahi b dhff_jq_kdbo hj]ZgbaZpbc Mf__l ZgZebabjh\Zlv agZqbfmx bgnhjfZpbx hkms_kl\eylv f_jhijbylby gZijZ\e_ggmx ij_^mij_`^_gb_ ij_klmie_gbc b bguo ijZ\hgZ \uy\e_gb_ m]jha b jbkdh\ nbgZgkh\hc [_ahi b dhff_jq_kdbo hj]ZgbaZpbc <eZ^_gZ\udZfb ZgZebaZ agZqbfhc bgnhjfZ hkms_kl\e_gby f_jhijbylbc gZijZ\e_gguo ij_^mij_`^_gb_ ij_klmie_gbc b bguo ijZ\hgZ \uy\e_gby m]jha b jbkdh\ nbgZgkh\hc [_ahi b dhff_jq_kdbo hj]ZgbaZpbc

ID-5 Kihkh[ghklv hj]Zgbah\u\Zlv ijh\h^blv ijh_j nbgZgkh\h ohayckl_gghc ^_yl_evghklb ohayckl\mxsbo km[t_dlh\ ^ey p mdj_ie_gby nbg [_ahiZkghklb	AgZ_lf_lh^bdm ijh_^_gby dhgljhevguo ijh ohayckl_gghc^c_yl_evghklb ohayckl\mxsbo]hkm^Zjkl_gguo b dhff_jq_kdbo ^ey p_e_ b gZeh]h\hc [_ahiZkghklb Mf__l hj]Zgbah\u\Zlv b ijh\h^blv ijh_jc ohayckl_gghc ^_yl_evghklb ohayckl\ ]hkm^Zjkl_gguqjqb_kdhfo_ ^ey p_e_c mdj_ie_ b gZeh]h\hc [_ahiZkghklb ZgZebabjh\Zlv nbgZgkh\hc jZa_^db \ p_eyo ijhlb\h^_ ij_klmiguo ^hoh^ b nbgZgkh\h]h fhr_ggbq_k <eZ^_glZ\udZfb hj]ZgbaZpbb b ijh_^bgZgkh ohayckl_gghc ^_yl_evghklb ohayckl\ ]hkm^Zjkl_gguo b dhff_jq_kdbo ^ey p_e_ b gZeh]h\hc [_ahiZkghklb ZgZebaZ ^_yl_e jZa_^db \ p_eyo ijhlb\h^_ckl\by e_]Zebah nbgZgkh\h]h fhr_ggbq_kl\Z

Kh^_j`Zgb_ ^bkpbiebgu

L_fZ L_hj-flbdh\heh]bq_kdb_ hkgh\u h[_ki_q_gby nbgZgkh\h
[_ahiZkghklb
Ijbgpbiu h[_ki_q_gby nbgZgkh\hc b gZeh]h\hc [_ahiZ
[_ahiZkghklb nbgZgkh\uo ih\u_dhbgkhjhgZgkh h[_ki_qb\Zxsb_ [_
ohayckl\mxs_]h km[t_dlZ

L_fZ Kmsghklv b kh^_j`Zgb_ nbgZgkh\hc [_ahiZkgh
Kmsghklv b kh^_j`Zgb_ nbgZgkh\Zy [_ahiZkghklvª Jhev hj]Z
ohayckl\mxs_]h km[t_dlZ \ h[_ki_q[_ahiZkghklvhkgh\gu_ ih^
hj]ZgbaZpbb nbgZgkh\hc [_ahiZkghklb ohayckl\mxs_]h km[t_dlZ

L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby nbgZgkh\hc [_ahiZk
km[t_dlZ
M]jhau nbgZgkh\hc [_ahiZkghklb ohayckl\mxs_]h km[t_dl
nbgZgkh\hc [_ahiZkghklb Bg^bdZlhju b ihjh]h\u_ agZq_gby
[_ahiZkghklb

L_fZ GZeh]h\Zy [_ahiZkghklv \ kljmdlmj_ nbgZgkh\hc [
Ihgylb_ gZeh]h\hc [_ahiZkghklb GZeh]h\Zy [_ahiZkghklv k
[_ahiZkghklb GZeh]h\Zy [_ahiZkghklv \ kbkl_fe\ggmlj_ggml]h_gd
kj_^u gZ hj]ZgbaZpbx nbgZgkh\hc [_ahiZkghklb

L_fZ Kj_^kl\Z b f_lh^u h[_ki_q_gby gZeh]h\hc [_ahiZ
Kljmdlmjbjh\Zgb-ijhbakk\ :m^bl b j_bg`bgkjjhg]khag-Jbkd
hjb_glbjh\Zgguc ih^oh^ Kbkl_fZ \gmlj_gg_]h gZeh]h\h]h
wnn_dlb\ghklb \gmlj_gg_]h gZeh]h\h]h dhgljhey GZeh]h\uc dhfi

L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby gZeh]h\hc [_a
GhjfZlb-ijZ\h_ h[_kgbq kbkl_fu gZeh]h\hc [_ahiZkghklb D
hkgh\u nhjfbjh\Zgby kbkl_fu h[_ki_q_gby gZeh]h\hc [_ahiZkg
gZeh]h\hc [_ahiZkghklb BgnjZkljmdlmjZ h[_ki_q_gby gZeh]h\hc [_ahiZ

L_fZ L_hjby b ijZdlbdZ dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb
Kmsghklv dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb DeZk
dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb F_lh^u dhjihjZlb\ghc

bkihevah\Zgb_ we_f_glh\ mq_lghc iheblbdb jZkij_^_e_gb_ gZe
g_aZdhggu_ fZlhj^u[hldZ kbkl_fu ^hdmf_glhh[hjhlZ \ p_eyo h[_
[_ahiZkghklb f_lh^u __ hp_gdb JZajZ[hldZ kbkl_fu dhgljhey
hkfhljbl_evghklb ijb \u[hj_ dhgljZ]_glh\ b j_Zevghklb kh_jrZ_fu

L_fZl_bkqdbc ieZg

‹ i i	JZa^_eu b l_fu	<k_] qZkl	AZhqghh^__e_gb_		
			e_dp	ijZdlbq_k aZgylby	kZfhklhyl_ jZ[hlZ
1.	L_hj_l-bfdlhh^heh]bq_kdb_ h[_ki_q_gby nbgZgkh\hc [_ahiZkghklb	21	1	2	18
2.	Kmsghklv b kh^_j`Zgb_ [_ahiZkghklb	21	1	2	18
3.	Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby nbgZgkh\hc [_ahiZkghklb ohayckl\mxs_]h km[t_dlZ	26	2	2	22
	Ih^]hlh\dZ d aZq_lm	4	-	-	4
	BLH=H k_f_klj	**72**	**4**	**6**	**62**
4.	GZeh]h\Zy [_ahiZkghklv nbgZgkh\hc [_ahiZkghkl	24	2	2	20
5.	Kj_^hkZ b f_lh^u h[_ki_q gZeh]h\hc [_ahiZkghklb	25	2	2	21
6.	Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby gZeh]h\hc	25	2	2	21
7.	L_hjby b ijZdlbdZ dhjih gZeh]h\hc [_ahiZkghklb	25	2	2	21
	Ih^]hlh\dZ d wdaZf_gm	9	-	-	9
	BLH=5Hk_f_klj	**108**	**8**	**8**	**92**
	<K?=H	**180**	**12**	**14**	**154**

5 <b^hu[jZah\Zl_e^_gyhlc_evghklb

AZgylby e_dpbhgghh]h lbiZ

L_fZ L_hj-fl_bdlhh^heh]bq_kdb_ hkgh\u h[_ki_q_gby nbgZgkh\h [_ahiZkghklb

1. Ijbgpbiu h[_ki_q_gby nbgZgkh\hc b gZeh]h\hc [_ahiZkghk
2. H[_ki_q_[gbahiZkghklb nbgZgkh\uo ihlhdh\
3. NbgZgkh\u_ bgkljmf_glu h[_ki_qb\Zxsb_ [_ahiZkghklv oh

L_fZ Kmsghklv b kh^_j`Zgb_ nbgZgkh\hc [_ahiZkgh

1. Kmsghklv b kh^_j`Zgb_ nbgZgkh\Zy [_ahiZkghklvª
2. Jhev hj]Zgh\ mijZ\e_gby jmxso]hayckl\mxs_]h km[t_dlZ \ h[_ki_q_gbb [_ahiZkghklb
3. Hkgh\gu_ ih^oh^u d hj]ZgbaZpbb nbgZgkh\hc [_ahiZk km[t_dlZ

L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby nbgZgkh\hc [_ahiZk km[t_dlZ

1. M]jhau nbgZgkh\hc [_ahiZkghklb ohayckl\mxs_]h km[t_dlZ

2. DeZkkbnbdZpby m]jha nbgZgkh\hc [_ahiZkghklb
3. Bg^bdZlhju b ihjh]h\u_ agZq_gby bg^bdZlhjh\ nbgZgkh\hc

L_fZ GZeh]h\Zy [_ahiZkghklv \ kljmdlmj_ nbgZgkh\hc [
1. Ihgylb_ gZeh]h\hc [_ahiZkghklb
2. GZeh]h\Zy [_ahiZkghklv \ gZeh]h\Zy [_ahiZkghklv nbgZgkh\hc [_ahiZkghklb
3. GZeh]h\Zy [_ahiZkghklv \ kbkl_f_ \gmlj_gg_]h dhgljhey
4. <ebygb_ \gmlj_gg_c kj_^u gZ hj]ZgbaZpbx nbgZgkh\hc [_a

L_fZ Kj_^kl\Z b f_lh^u h[_ki_q_gby gZeh]h\hc [_ahiZ
1. Kljmdlmhj\Zgb_ [_ahiZkghklb
2. :m^bl b j_bg`bgbjb-gjh[p_akgk_h\
3. Jbkdjb_glbjh\Zgguc ih^oh^
4. Kbkl_fZ \gmlj_gg_]h gZeh]h\h]h dhgljhey
5. IhdZaZl_eb wnn_dlb\ghklb \gmlj_gg_]h gZeh]h\h]h dhgljhe
6. GZeh]h\uc dhfieZ_gk

L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby gZeh]h\hc [_ahiZkghklb
1. GhjfZlb-igZ\h_ h[_ki_q_gb_ kbkl_fu gZeh]h\hc [_ahiZkghkl
2. Dhgp_ilmZevgu_ hkgh\u nhjfbjh\Zgby kbkl_fu h[_ki
[_ahiZkghklb
3. JZajZ[hldZ fh^_eb [_ahiZkghklb
4. BgnjZkljmdlmjZ h[_ki_q_gby gZeh]h\hc [_a

L_fZ L_hjby b ijZdlbdZ dhjihjZlb\ghc gZeh]h\hc [_ahiZ
1. Kmsghklv dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb DeZ
dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb
2. F_lh^u dhjihjZlb\ghc gZeh]h\hc hilbfbaZpbb bkihgkvah\Z
iheblbdb jZkij_^_e_gb_ gZeh]h\ \h \j_f_gb aZdhggu_ b g_aZ
jZa^_e_gb_ ijhba\h^kl_ggh]h ijhp_kkZ
3. JZajZ[hldZ kbkl_fu ^hdmf_glhh[hjhlZ \ p_eyo h[_ki_q_gby
f_lh^u __ hp_gdb
4. JZajZ[hldZ kbkl_fu\ dhZgkljheiyhy\e_gby ^he`ghc hkfhljbl_evghk
dhgljZ]_glh\ b j_Zevghklb kh_jrZ_fuo k^_ehd

AZgylby k_fbgZjkdh]JhDlbBZQ?KDB? A:GYLBY

IjZdlbq_kdh_ aZgylb_
L_fZ L_hj_lbdlh^heh]bq_kdb_ hkgh\u h[_ki_q_gby nbgZgkh\h
[_ahiZkghklb

ок ко зв влднллв

1. Ijbgpbiu h[_ki_q_gby nbgZgkh\hc b gZeh]h\hc [_ahiZkghk
2. H[_ki_q_gb_ [_ahiZkghklb nbgZgkh\uo ihlhdh\
3. NbgZgkh\u_ bgkljmf_glu h[_ki_qb\Zxsb_ [_ahiZkghklv oh
<hjhke yhkhylevghhbamgby
1. GZpbhgZevguc klZg^Zjl Jhkkbckdhc N_^_jZpbb F_g_^`f
hj]ZgbaZpbb Jmdh\h^kl\h ih ^hklb`_gbx mklhcqhkh\ hkBK-eZ hj
2019. Ml\ Ijbdzahf Jhkklzg^ZjlZ <h514-kl
2. ;Za\hZy fh^_ev hij_^_e_gby djbl_jb_\ b MdZjh]hdhe hjfbkadZk_^Zg
ijh_dlgh]h dhfbl_lZ hl ‹

IjZdlbq_kdh_ aZgylb_
L_fZ Kmsghklv b kh^_j`Zgb_ nbgZgkh\hc [_ahiZkgh
ок ко зв влднллв вк зв лвмн воззг б .

1. Kmsghklv b kh^_j`Zgu [_ahiZkghklv
2. Jhev hj]Zgh\ mijZ\e_gby ohayckl\mxs_]h km[t_dlZ \ h[[_ahiZkghklb

1. Hkgh\gu_ ih^oh^u d hj]Zgba

Ijhbhaebyhlhcjlu

1

Ih ^Zgguf [mo]Zel_jkdh]h ihfhsvx dhwnnbpb_glh\ e mjh_gv ieZl_[gkkhkh ij_^ijbylby JZkq_lgu_ agZq_gby ieZl_`_kihkh[ghklb \aZ[bkhlh. IjhZgZebabjh\Zlv j_amevlZlu ^_ ij_^ijbylby \ ^bgZfbd_ b k^_eZlv khhl_lkl\mxsb_ \u\h^u

в 1

JZkq_l dhwnnbpb_glh\ ebd\b^ghklb ieZl_`_kihkh[gh

IhdZaZl_ev	J_dhf_g^m agZq_gb	GZ gZq hlq_lgh i_jbh^	GZ dhg hlq_lgh i_jbh^	Hldehg_ (+/-)
H[sbc ihdZaZl_ev ieZl_`_kihkh[ghklb	•			
Dhwnnbpb_gl Z[khexlg ebd\b^ghklb	«			
Dhwnnbpb_gl ©djblbq_ hp_gdb	«			
Dhwnnbpb_gl ebd\b	•			
Dhwnnbpb_gl fZg_\j_gg nmgdpbhgbjmxs_]h dZi	-			
>hey h[hjhlguo kj_^kl\	•			

2

Ih ^Zgguf [mo]Zel_jkdh]h ihfhsvx nbgZgkh\mx g_aZ\bkbfhklv J_amevlZlu jZkq_lh\ dhwnnbpb_glh\ ebd\b^ghklb ieZl_`_kihkh[ghklb \aZ[bkhlh. IjhZgZebabjh\Zlv j_amevlZlu ^_yl_evghklb ij_^ijbylby khhl_lkl\mxsb_ \u\h^u

в 2

JZkq_l ihdZaZl_e_c nbgZgkh\hc g_aZ\bkbfhklb b nbgZgkh\hc

IhdZaZl_e	J_dhf_g^m agZq_gb	GZ gZq hlq_lgh i_jbh^	GZ dhg hlq_lgh i_jbh^	Hldehg_ (+/-)
Dhwnnbpb_gl aZ^he`_g	” «			
Dhwnnbpb_gl h[_ki_q_ kh[kl_ggufb kj_^kl\Zfb	>0,5			
Dhwnnbpb_gl nbgZgkh\ g_aZ\bkbfhklb	«			
Dhwnnbpb_gl nbgZgkbjh\Z	>0,7			
Dhwnnbpb_gl nbgZgkh\ mklhcqb\hklb	>0,6			

3

GZ hkgh\Zgbb ^Zgguo [mo]Zel_jkdhc hlq_lgh ijhZgZebabjh\Zlv ihdZaZl_eh ij_^ijbylby gZebqb hlkmlkl\b_ m]jkha\hbg[_ahiZkghklbc ij_^ijbylby gZ hkgh_ kjZ\g_gby __ ihjh]h\ufb agZq_gbyfb b k^_eZlv \u\h^u

:gZeba hkgh\guo ihdZaZl_e_c nbgZgkh\hc [_ahiZkghklb

IhdZaZl_e	AgZq_gb_ ihdZaZl_			Baf_g_ ihdZaZ (+/-)	Hldehg_gb ihdZaZl_ey j_dhf_g^m_	
	j_dhf_g^m_	gZ gZqZe i_jbh^	gZ dh(i_jbh^			
Dhwnnbpb_g l_dms_c ebd\b^ghklb	>2					
Dhwnnbpb_g Z\lhghfbb	•					
Ie_qh nbgZgkh\h]h juqZ]Z	”					
J_glZ[_evgh Zdlb\h\	;he_bg^_dl bgneypbk					
J_glZ[_evgh kh[kl_ggh]h dZiblZeZ	;he__ j_glZ[_evg Zdlb\h\					
Mjh_gv bg_klbjh\Zg Zfhjlba Zpbb	>1					
L_fi jhklZ ijb[ueb	;he__ l_fi jhklZ \ujm					
L_fi jhklZ \ujmqdb	;he__ l_fi jhklZ Zdlb					
L_fi jhklZ Zdlb\h\	>1					
H[hjZqb\Z_f ^_[blhjdhc aZ^he`_gghl	>12					
H[hjZqb\Z_f dj_^blhjkdhc aZ^he`_gghl	;he__ h[hjZqb\Z_ ^_[blhjkdl aZ^he`_ggh					
>hklZlhqghk ^_g_`guo kj gZ kq_lZo	>1					
Kj_^g_\a_r klhbfhklv dZiblZeZ :$	F_g__ j_glZ[_evg Zdlb\h\					
Wdhghfbq_kd ^h[Z\e_ggZy klhbfhklv (	>0					

IjZdlbq_kdh_ aZgylb_
L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby nbgZgkh\hc [_
ohayckl\mxs_]h km[t_dlZ

ок ко зв к зв лвмн воззг б

1. M]jhau nbgZgkhiZkghklb ohayckl\mxs_]h km[t_dlZ

2. DeZkkbnbdZpby m]jha nbgZgkh\hc [_ahiZkghklb
3. Bg^bdZlhju b ihjh]h\u_ agZq_gby bg^bdZlhjh\ nbgZgkh\hc

Zb y

1. Hj]ZgbaZpby mijZ\e_gby nbgZgkh\hc [_ahiZkghklbyx \ ij_^ijbylb_f
2. Hj]ZgbaZpbhggZy b f_lh^bq_kdZy kljmdlmjZ nbgZgkh\hc [_

4

lh jZkq_lguf agZq_gbyf ihdZaZl_ehklbeZilj_b_k^ihkgu[bp\1,lZ[e nbgZgkh\hc g_aZ\bkbfhklb b mklhcqb\hklb bpij_b_^hijg^ufeb\v dhfie_dkgmx hp_gdm nbgZgkh\h]h khklhygby ij_^ijbylby

< khhl_lkl\bb k ^Zggufb [Zeeh\ hpj_g^heblv deZkk ij_^ijb ih _]h mdkgZhfm khklhygbx j_amevlZlu ij_^pk_4Z\blvk^_eZZ[ve khhl_lkl\mxsb_ \u\h^u

в 3

=jZgbpu deZkkh\ ij_^ijbylbc kh]eZkgh djbl_jbyf nbgZgh\h]h khklhyg

lhdZaZl_	=jZgbpu deZkkh\ kh]eZkgh djbl_jbyf nbgZgl				
	1-c deZk	2-c deZk	3-c deZk	4-c deZk	5-c deZ
Dhwnnbpb Z[khexlghc ebd\b^ghk	>0,70	0,69-0,50	0,49-0,30	0,29-0,10	<0,10
	[Zeeh	13,8- [Zee	9,8- [Zee	5,8- [Zee	1,8- [Zee
Dhwnnbpb ©djblbq_k hp_gdb	>1	0,99-0,80	0,79-0,70	0,69-0,60	<0,59
	[Zeeh	10,8- [Zee	6,8- [Zee	4,8- [Zee	2,8- [Zee
Dhwnnbpb l_dms_c ebd\b^ghk	>2/1,7-2,0	1,69-1,50	1,49-1,30	1,29-1,00	<0,99
	[Zee	18,7- [Zee	12,7- [Zee	6,7- [Zee	0,7- [Zee
>hey h[hjhlguo kj_^kl\ \ Zdlb\Zo	>0,5	0,49-0,40	0,39-0,30	0,29-0,20	<0,20
	[Zeeh	9- [Zeeh	6,5- [Zee	3,5- [Zee	0,5- [Zee
Dhwnnbpb h[_ki_q_g kh[kl_ggu kj_^kl\Zfb	>0,5	0,49-0,40	0,39-0,20	0,19-0,10	<0,10
	[Zee	12,2- [Ze	9,2- [Ze	3,2- [Ze	[Zee
Dhwnnbpb_ dZiblZeba	<0,7-1,0	1,01-1,22	1,23-1,44	1,45-1,56	>1,57
	17,5- [Z	17,0- [Ze	10,4- [Ze	3,8- [Ze	0,2- [Zee
Dhwnnbpb nbgZgkh\h g_aZ\bkbf	>0,50-0,60	0,49-0,45	0,44-0,40	0,39-0,31	<0,30
	9,0- [Ze	8,0-6,4 [Zee	6,0- [Ze	4,0- [Ze	0,4- [Zee
Dhwnnbpb nbgZgkh\h mklhcqb\h	>0,80	0,79-0,70	0,69-0,60	0,59-0,50	<0,49
	[Zeeh	[ZeeZ	[ZeeZ	[ZeeZ	1- [Zee
=jZgbpu deZkkh\ [Zeeu	100-97,6	93,5-67,6	64,4-37	33,8-10,8	7,6-0

ljb_^_gg deZkku nbgZgkh\h]h khklhyg kZ[khexlghc

1-c deZk- [Zeeh wlh ij_^ijbylby k Z[khexlghc nbgZgkh\hc m Z[khexlghc ieZl_`_kihkh[ghklvx LZdb_ ij_^ijbylby bf_xl dZd ijb[uev jZpbgZe kljmdlmjm Zdlb\h\ b iZkkb\h\ iha\heyxsb_ \ha\jZl_ aZ_fguo kj_^kl\

2-c deZkk [Zee±Zwlh ij_^ijbylby ghjfZevgh]h nbgZgkh\h]
NbgZgkh\u_ ihdZaZl_eb \ p_ehf[eb Zadh^ydkyhihbdZevguf gh ih hl
dhwnnbpb_glZf ^himgs_dhhlhjh_ hlklZ\Zgb_ M lZdbo ij_^ijbylbc
khhlghr_gb_ kh[kl_gguo b aZ_fguo bklhqg±dlh\henbamZ_kbhjh]hZg
dZiblZeZ ljbq_f gZ[ex^Z_lky hi_j_`Zxsbc ijbjhkl dj_^blhjkdl
kjZ\g_gbx k ijbjhjhkl]hbfo ^aZ_bdkuhoqgbdh\ Z lZd`_ ih kjZ\g_gbx k
^_[blhjkdhc aZ^he`_gghklb Wlh h[uqgh j_glZ[_evgu_ ij_^ijbylby

3-c deZkk [Zee±Zwlh ij_^ijbylby nbgZgkh\h_ khklhygb_ c
hp_gblv dZd kj_^g__ ljb ZgZeb[aZ_[hkbgZjeh`_bkZh]hky keZ[hklv hl
nbgZgkh\uo ihdZaZl_e_c eb[h ieZl_`_kihkh[ghklv gZoh^blky
^himklbfh]h mjh\gy Z nbgZgkh\Zy mklhcqb\hklv gjZ_fZkhgZyb\he_
nbgZgkh\h_ khkl-haZgbij_h[aZ^aZgbfguo dpgkbdh\ nbgZgkbjh\Zgby
g_dhlhjhc l_dms_c ieZl_`_kihkh[ghklvx ljb \aZbfhhlghr_gbyo
\jy^ eb kms_kl\m_l m]jhaZ ihl_jb kj_^kl\ gh \uiheg_gb_ h[yaZl
khfgbl_evguf >Zggu_ ihl^hjkbyllkbyyd]jhm[ei_fgjuo

4-c deZkk [Zee±Zwlh ij_^ijbylby mklhcqb\uf nbgZgkh\uf<khklhy
\aZbfhhlghr_gbyo k gbfb _klv hij_^_e_gguc nbgZgkh\uc jbkd M
kljmdlmjZ dZiblZeZ Z ieZl_`_kihkh[ghklv gZoh^blkyvogZZgb_`ggb_cc
ljb[uev dZd ijZ\beh hlkmlkl\m_l \h\k_ beb hq_gv g_agZqbl_
h[yaZl_evguo ieZl_`_Dj\[xbhju jbkdmxl ihl_jylv g_ lhevdh ijhp_
kj_^kl\Z

5-c deZkk [Zeeh±\wlh ij_^ijbyldbjbakbkguf gkbhgZuf khklhyhgdb_f
g_ieZl_`_kihkh[gu b Z[khexlghk gbgZkhdbculhqdb aj_gby Wlb
m[ulhqgu

в .

Hij_^_e_gb_ deZkkZ nbgZgkh\h]h khklhygby ij_^ijby

lhdZaZl_ev	GZ gZqZeh hlq i_jbh^Z		GZ dhg_p hlq_ i_jbh^Z	
	nZdlbkqd agZq_g	dhebq_ [Zeeh\	nZdlbq_ agZq_g	dhebq_ [Zeeh\
Dhwnnbpb_gl Z[khexlghc				
Dhwnnbpb_gl ©djblbq_kd				
Dhwnnbpb_gl l_dms_c eb				
>hey h[hjhlguo kj_^kl\ \				
Dhwnnbpb_gl h[_ki_q_gg khk[l_ggufb kj_^kl\Zfb				
Dhwnnbpb_gl h[_ki_q_gg kh[kl_ggufb kj_^kl\Zfb				
Dhwnnbpb_gl dZiblZebaZ				
Dhwnnbpb_gl nbgZgkh\hc g_aZ\bkbfhklb				
Dhwnnbpb_gl nbgZgkh\hc mklhcqb\hklb				
<k_]h [Zeeh\				
DeZkk ij_^ijbylby				

Zb_

lh jZkqguf agZq_gbyf ihdZaZl_e_[c_ambZgkh\hc ijb_^_gg
lZ[ebp_ hij_^_eblv dhfie_dkgmx [Zeevgmx wlhdhgdhmq_nkbdhZ]hkh\hkl
ij_^ijbylby

< khhl_lkl\bb k ^Zggufb [Zeevguo hp_ghd \ lZ[ebp_ hij_^
ih _]hbgZgk-wlhhghfbq_kdhfm khklhygbx j_amevlZlu ij_^klZ\blv
khhl_lkl\mxsb_ \u\h^u

в

lhdZaZl_ev	AgZq_gb_ bgl_j\ZeZ deZk			
	1	2	3	4
J_glZ[_evgh[klv_kgh]h dZiblZeZ	>1/3 klZ\db l	« klZ\db F	>1/4 klZ\db l	<0
Mjh_gv kh[kl_ggh]h dZ	>70	«		

Ijzdlbq_kdh_ a4Zgylb_

L_fZ GZeh]h\Zy [_ahiZkghklv \ kljmdlmj_ nbgZgkh\hc [

ок ко зв влднллв вк зв лвмн воззr б .

1. Ihgylb_ gZeh]h\hc [_ahiZkghklb
2. GZeh]h\Zy [_ahiZkghklv nbgZgkh\hc [_ahiZkghklb
3. GZeh]h\Zy [_ahiZkghklv \ kbkl_f_ \gmlj_gg_]h dhgljhey
4. <ebygb_ \gmlj_gg_c kj_^u gZ hj]ZgbaZpbx nbgZgkh\hc [_a

Dhgp_ipby kbkl_fu ieZgbjh\Zgby \u_a^gjhodgjZ_^khZ\uo_gjZ \ Ijb
NGK hl fZy]h3-G6/33F.F

1

Hij_^_eblv gZeh]h\u_ jbkdb ^Zgghc hj]ZgbaZpbx ih dhlhjbkvkm^jZlkqjh\b^ hp_gdZ gZeh]h\uo jbkdh\ bkihevamy mdZaZggu_ beb Zevl_jgZlb\gu_ hnbpbZevgu_ g__ \u_a^ghc gZeh]h\hc ijh_jdb

ih djbl_jbx mjh\gy h[s_c gZeh]h\hc gZ]jmadb b qZklguc gZ]jmadb ih hl^_evguf gZeh]Zf ih kljZghZ\uh]\ma ghZkZjfb[G>K b

ih djbl_jbx kjZ\g_gby l_fih\ jhklZ jZkoh^h\ b l_fih\ jhkl gZeh]h\hc b [mo]Zel_jkdhc hlq_lghklb

ih djbl_jbx mjh\gy ihdZaZl_e_c j_glZ[_evghklb ijh^Z` b Z

ih djbl_jbx kmff gZeh]h\uo \uq_lh\ ih G>K

ihdjbl_jbx \uieZlu kj_^g_f_kyqghc aZjZ[hlghc ieZlu gZ h^g

ih djbl_jbx hljZ`_gby \ [mo]Zel_jkdhc beb gZeh]h\hc ijhly`_gbb g_kdhevdbo gZeh]h\uo i_jbh^h\

Bkhqbdbbgnhfjbbey\uiheggbyaZby gZeh]h\Zy b nbghZlgk_hlZklv

Ijzdlbq_hkdaZgylb

L_fZ Kj_^kl\Z b f_lh^u h[_ki_q_gby gZeh]h\hc [_ahiZ

ок ко зв влднллв вк зв лвмн воззr б

1. Kljmdlmjbjh\Zgb-ijhlbakkh\
2. :m^bl b j_bg`bgbjb-gjhlbakgk_h\
3. Jbkdjb_glbjh\Zgguc ih^oh^
4. Kbkl_fZ \gmlj_gg_]h gZeh]h\h]h dhgljhey
5. IhdZaZl_eb wnn_dlb\ghklb \gmlj_gg_]h gZeh]h\h]h dhgljhe
6. GZeh]h\uc dhfieZ_gk

1. GZeh]h\u_ jbkdb \ kbkl_f_ nbgZgkh\uo jbkdh\
2. Jbkdb m]heh\ghe]h^hjZgby ih gZeh]h\uf hkgh\Zgbyf
3. HilbfbaZpby gZeh]h\uo ieZl_`_c

D_ck ©JZkq_l gZeh]h\hc gZ]jmadb b hp_gdZ gZeh]h\uo

J_Zebam_fu_ dhfi_l_gpbb

GZ\udb bkihevah\Zgby hldjuluo ^Zgguo b pbgkjhmfoghZeh]h ZgZebaZ b hp_gdb gZeh]h\uo jbkdh\ hj]ZgbaZpbb

Bklhqgbdb

https://www.nalog.ru/ ±kZcl N_^_jZevghc gZeh]h\hc kem`[u

https://zachestnyibiznes.ru/ ±\k_jhkbckdZy kbkl_fZ ^Zgguo h dhfiZgbyo b

P_ev d_±khZjfbjh\Zgbx gZ\udh\ jZkq_lZ b hp_gdb gZeh]h\u hldjuluo ^Zgguo hibjZykv gZ bgkljmf_glu pbnjh\hc gZeh]h\hc Z

AZ^Zqb d_ckZ

Å \u[jZlv hj]ZgbaZpbx ih dhlhjbkvkm^jZlkqjh\b^ hp_gdZ gZ jbkdh\ bkihevamy mdZaZggu_ beb Zevl_jgZlb\gu_ hnbpbZevgu_

JZkkqblZlv b kjZ\gblv hlghkbl_evgmx gZeh]h\mx gZ]jmadm
jZaebqguo f_lh^bd FbgnbgZ JN NGK Jhkkbb Dbjh\hc ? : Dj_
b FboZceh\hc G EbHkbgZ\Fgbh L D

Ijh_klb nZdlhjguc ZgZeba gZeh]h\hc gZ]jmadb b mklZg
ihdZaZl_eyfb nbgZgkh\h]h khklhygby hj]ZgbaZpbb \ujmqdZ
j_amevlZlu

Ijh_klb nZdlhjguc ZgZeba gZeh]h\hc gZ]jmajdbl_hj]ZgbaZpbb
©jZkq_lgZy ijb[uevª

IjZdlbq_kdh_ aZgylb_

L_fZ Ijh_dlbjh\Zgb_ kbkl_fu h[_ki_q_gby gZeh]h\hc [_a
ок ко зв влднллв вк зв лвмн воззг б

1. GhjfZlb\gbZ\h_ h[_ki_q_gb_ kbklc_f[u_ahZieZk]ghklb
2. Dhgp_ilmZevgu_ hkgh\u nhjfbjh\Zgby kbkl_fu h[_ki
[_ahiZkghklb
3. JZajZ[hldZ fh^_eb [gZehiZk\ghklb
4. BgnjZkljmdlmjZ h[_ki_q_gby gZeh]h\hc [_ahiZkghklb

ZbyêyZhkhyl_evghcjZlu

1. KhklZ\eyxsb_ kbkl_fu [gZehiZk\ghklb
2. Hj]ZgbaZpbhggu_ Zki_dlu h[_ki_q_gby gZeh]h\hc [_ahiZkgh

ZbêyZhblhjghcjZlu

JZkkqblZcl_ ihdZaZl_eb wnn_dlbdhgkjlhbeyhZ]ZjZgbaZpbb k^_e
\u\h^u h[baf_g_gbb mjh\gydhgZjehe]yhhj]ZgbaZp J_amevlZlu jZkq
hnhjfbl_ \ lZ[ebp_

BkhgbdbbgnhjjZbbêy\uiheggbyaZby gZeh]h\Zy b nbgZgkh\Zy hl

в

:gZehwnn_dlb\ghklb gZdehg]hjhe]yhj]ZgbaZpbb

GZbf_gh\Zgb_ ihdZa	Ij_^u^msbc	Hlq_lguc	Hldehg_gb)_
Dhwnnbpb_gl wnn_dlb\g gZeh]hh[eh`_gby			
Dhwnnbpb_gl gZeh]h\hc ieZl_`_kihkh[ghklb			
>hey mieZq_gguo gZeh ^h[Z\e_gghc klhbfhklb			
>hey dhk_gguo gZeh]h G>K			
>hey dhk_gguo gZeh]h ^h[Z\e_gghc klhbfhklb			
>hey ijyfguZeh]h\ \ ^h[Z\ klhbfhklb			
Ijhp_glgh_ jZkij_^_e_g i_j_f_gguo b ihklhyggu gZeh]h\uo ba^_jbaZphbjb			

IjZdlbq_kdh_ aZgylb_

L_fZ L_hjby b ijZdlbdZ dhjihjZlb\ghc gZeh]h\hc [_ahiZ
ок ко зв влднллв в к б зм в к ом.

1. Kmsghklv dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb DeZ
dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb

2. F_lh^u dhjihjZlb\ghc gZeh]h\hc hilbfbaZpbb bkihevah\Z
iheblbdb jZkij_^_e_gb_ gZeh]hh\ghu \j_bf_gg_baZdZgdgu_ f_lh^u hil
jZa^_e_gb_ ijhba\h^kl_ggh]h ijhp_kkZ

3. JZajZ[hldZ kbkl_fu ^hdmf_glhh[hjhlZ \ p_eyo h[_ki_q_gby
f_lh^u __ hp_gdb

4. JZajZ[hldZ kbkl_fu dhgljhey \ qZklb ijhy\e_gby ^he`ghjc_ hkfh
dhgljZ]_glh\ b j_Zevghklb kh_jrZ_fuo k^_ehd

Bgbbm^Zvgha_gZbe_ykhkhyl_evghcjZlu

Bkihevamy pbnjh\hc gZeh]h\uc k_j\bk g_ kZcl_ NGK Jhkkb
k_[y b dhgljZ https://pZalog.ru/index.html hibrbl_ wlZiu ijh_jdb mdZ`bl_
jbkdZ [bag_kZ lh^]hlh\vl_ ij_a_glZpbx j_amevlZlh\ ijh_jdb j_Z
dhgljZ]_glZ ij_^hklZ\ey_l ij_ih^Z\Zl_ev

Djbl_jbb hp_gb\Zgby j_amevlZlh\ hk\h_gby ^bkpbiebgu

Hp_ghqgu_ kj_^kl\Z b djbl_jbb hp_gb\Zgby ^ey l_dms_

I <hijhku ^ey ih^]hilhZ\dlbq_kdbf k_fbgZjkydbyf klm^_glZf g_h[oh^bfh
ij_^klZ\e_gu \ jZa^_e_ ijZdlbq_kdb_ aZgylby i <b^u h[jZa

ljZdlbq_kdb_ k_fbgZjkydbyf klm^_glZf g_h[oh^bfh ij_^klZ\e_gu \ jZa^_e_
Hkgh\gZy p_ev ijh_^_gby ijZdlbq_kdbo ±k_fbgZjkydbyo klm^_glZo g_h[oh^bfo
ZgZeblbq_kdh]h l\hjq_kdh]h fure_gby iml_f ijbh[j_l_gby ijZdlb
gZagZqijZdlbq_kdbo k_fbgZjkydbyo ij_^iheZ]Z_lky bkih[_ki_qblv]em[hdh_ mk\h_gb_
fZl_jZeh\ e_dpbc ijb\blv gZ\udb kZfhklhyl_evghc jZ[hlu k wdhg
ghjfZlbufb ^hdmf_glZfb \hkiblZlv mf_gb_ gZoh^blv hilbfZevgu
baf_gyxs_cky ijZdlkd\h\oZgaby c nhjfbjh\Zlv kh\j_f_ggh_ wdhghfbq
klm^_glh\ijZdlbq_kdbo k_fbgZjkydbyo ij_^iheZ]Z_lky jZkkfhlj_l
\Z`gu_ kms_kl\_ggu_ keh`gu_ \hijhku dhlhjuZxlkZbkhme^_glZmfbg

<oh^_ k_fbgZjh\ ^uhlev`guhZg[Zebabjh\Zgu hkgh\gu_ l_g^
aZdhghf_jmhbklZbgkh\hc b gZeh]h\hchj[]Zahia\Zkgbakmbqf_ghu^bZlgZebaZ
b hp_gdb nbgZgZeh\]hc\hc hlq_lghklb wdhghfbqkkpdbevkmhitj_d\he_g
mjh\gy __ gZeh]h\hc b nbgZgZeh\]hc\hc hlq_lghklb wdhghfbqkkpdbevkmhitj_d\he_g
^hihegbl_evguo fZl_jbZeh\ ij_^eZ]Z_fGZijZdlbqZkdlbe_fk_fbgZjk
aZgylbyo \k_ klm^_glu ^he`gu ijbgbfZlv Zdlb\gh_ mqZklb_ \
\hijhkh\ b mf_lv jZkdju\Zlvkdmxija\ZdZlqdfhklv ljb \ukm^mjeZfbb
g_h[oh^bfh Zj]mf_glbjh\Zggh baeZ]Zlv k\hx ihabpbx ih h[k
ih^dj_ieylv __ dhgdj^Zgufb jZkq_mhi\lv h[h[sZlv b kbkl_fZlba
jZaebqghuq_db aj_gby

<Z`g_cr_c khklZ\eyxs_cfuekjZdlbqdjkdbo k_fbgZjkydbyo \eyxlk
mijZ`g_gby aZ^Zgby Hkgh±Zjbfmijjdhghjubb jZa[bjZ_lky k ihabp
jZa\blhc \ e_dpbb DZd ijZ\beh hkgh\gh_ \gbfZgb_ m^_ey_lk
mf_gbc gZ\udh\ qlh b hh^ijj`Zgeby_l^kyl_evghklb±jklrmgbaZh\Zq
mlhqg_gb_ dZl_]hjbc b ihgylbc gZmdb y\eyxsboky ij_^ihkuedh
j_qb

ljb ih^]hlh\djZdlbq_kdbf k_fbgZjkydbyf klm^_glZf g_h[oh^bfh
±bamqbludhf_g^h\Zggmx ij_ihe^bZl\ZjZlemjfm d dhgdj_lghfm aZgyl
±^h hq_j_^gh]h ijZdlbq_kdh]h aZgylby ih j_dhf_g^h\Zgguf e
b f_lh^bq_kdbf fZl_jbZeZf ijhjZ[hlZlv l_hj_lbq_kdbc fZl_jbZe
aZgylby b ih^]hlh\blvky d hl_lZf gZ dhgkjbevgu_ \hijhku b
±\uihegblv \k_ \b^u kZfhklhyl_evghc jZ[hlu d dhgdj_lghfm ij
±ijb ih^]hlh\d_ d ijZdlbq_kdbf aZgylbyf ke_^m_l h[yaZl_evg
e_dpbb mq_[gmx ebl_jZlmjm g-hjZ\h\ughjfZdbu\ghb fZl_jb
ijZ\hijbf_gbevghc ijZdlbdb

± \ gZqZe_ aZgylbc aZ^Zlv ij_ih^Z\Zl_ex \hijhku ih fZ
aZljm^g_gby \ _]h ihgbfZgbb b hk\h_gbb ijb j_r_gbb aZ^Zq aZ
\uiheg_;gby

±\ oh^_ k_fbgZjZ ^Z\Zlv dhgdj_lgu_ q_ldhijhkh_lu ih kms_k

± gZ aZgylbb ^h\h^blv dZ`^h_ ijZdlbq_kdh_ aZ^Zgb_ ^h
^_fhgjkbjh\Zlvhgibfgb_ ijh_^_gguo jZkq_lh\ ZgZebaZ kblmZpbc
h[jZsZlvky d ij_ih^Z\Zl_ex HklZ\rb_ky g_\uiheg_ggufb imgdlu
klm^_gl h[yaZg ^h^_eZlv kZfhklhyl_evgh

Djbl_jbb hp_gdb mq_[guo ^_ckl\bc klm^_glh\ ih j_r_g
mq_hijhn_kkbhgZevguo aZ^Zq gZ kjZdlbqjkdhZ aZ^Zgbyo

Hp_gdZ		OZjZdl_jbklbdb hl_lZ klm^_
Hlebqgh	AZql_g	klm^_gl kZfhklhyl_evgh b ijZ\bev-g ijhn_kkbhgZevgmx aZ^Zqm m_ ihke_^h\Zl_evgh b Zj]mf_glbjh\Zg j_r_gb_ bkihevamy khhl_lkl\mx l_jfbgheh]bx
Ohjhrh		klm^_gl kZfhklhyl_evgh b \ hkgh\gl mq_[gjhn_kkbhgZevgmx aZ^Zqm ih Zj]mf_glbjh\Zgh baeZ]Ze k\h_ j_ khhl_lkl\mx^bdmjbgheh]bx
M^h\e_l\hjbl_		klm^_gl \ hkgh\ghf j_rjhn_kkbhgZ aZ^Zqm ^himklbe hrb[db keZ[h Z j_r_gb_
G_m^h\e_l\hjb	G_ aZq	klm^_gl g_ j_rb-ijhn_kkbhgZevgmx a

Djbl_jbb hp_gdb dhgki_dlbjh\ ih klm^_gl kZfhklhyl_evgh]h bamq_gby

Hp_gdZ	Djbl_jbb hp_gdb
AZql_gh	^ZgjZa\zjgmlu_ hl_lu gZ \hijhku dhgki_dlbjh nZdlh\ ijbf_jh\ b ^_ckl\mxs_]h aZdhgh^Zl_ev
G_ aZql_gh	g_ ij_^klZ\e_g dhgk^Zdlu_b\ebgu_ hl_lu gZ dhgki_dlbjh\ k ijb_^_gb_f g_kms_kl\n g_^_ckl\mxsbo ghjfZlb\guo ^hdmf_glh\

II. Wkk_

Ijbf_jgZy l_fZlbdZ wkk_

Ihgylb_ nbgZgkh\hc b gZeh]h\hc [_ahiZkghklb b bo f_klh
[_ahiZkghklb

H[t_dl b m]jhau nbgZgkh\hc [_ahiZkghklb

NbgZgkh\Zy mklhcqb\hklv dZd hkgh\Z wdhghfbq_kdhc [_a

Hkgh\gu_ gZijZ\e_gby h[_ki_q_gby nbgZgkh\hc [_ahiZkgh

Wdhghfbq_kdb_ djbl_jbb hp_gdb nbgZgkh\hc [_ahiZkghkl

Hp_gdZ aj_ehklb kbkl_fu \gmlj_gg_]h dhgljhey

Dhgp_ilm_Zevhkugh\u nhjfbjh\Zgby kbkl_fu h[_ki_q_gby
[_ahiZkghklb

We_f_glu b wlZiu ijh_dlbjh\Zgby kbkl_fu nbgZgkh\hc [_ah

MijZ\e_gb_ nbgZgkh\ufb jbkdZfb \ kljZoh\uo dhfiZgbyo

Ijhlb\h^_ckl\b_ fhr_ggbq_kl\m k nbgZgkh\hc hlq_lghklvx

Kmsghklv gZeh]h\hc [_ahiZkghklb \ kljmdlmj_ nbgZgkh\h

Ihgylb_ b agZq_gb_ gZeh]h\h]h dhfieZ_gkZ ^ey g
ij_^ijbylby

<gmlj_ggbc gZeh]h\uc dhgljhev hkgh\Z h[_ki_q_gby nbgZ

Hkh[_gghkhjhZ]h dhfieZ_gkZ \ Jhkkbckdhc N_^_jZpbb

Kmsghklv dhjihjZlb\ghc gZeh]h\hc [_ahiZkghklb

DeZkkbnbdZpby b \b^u dhjihjZlb\ghc gZeh]h\hc [_ahiZkg
AZjm[_`guc hiul h[_ki_q_gby nbgZgkh\hc [_ahiZkghklb \
WlZiu djjbj_h\Zgby kbkl_fu mijZ\e_gby jbkdZfb dZd hkg
[_ahiZkghklb
Kmsghklv b agZq_gb_ nbgZgkh\hc hp_gdb \ kbkl_f_ wdhg
Hkgh\gu_ ihdZaZl_eb bkihevam_fu_ ijb nbgZgkh\hc hp_
Lj_[h\Zgby ihkgZZgibx wkk_

Wkk_ ^he`gh kh^_j`Zlv qzldh_ baeh`_gb_ kmlb ihklZ\e_g
kZfhklhyl_evgh ijh_^_gguc ZgZeba ijh[e_fu k bkihevah\Zgb_f dh
bgkljmf_glZbkybiebgu ©Mq_l b gZeh]hh[eh`_gb_ \ lhj]h\eb_ª b h[
\u\h^u h[h[sZxsb_ Z\lhjkdmx ihabpbx ih ihklZ\e_gghc ijh[e_f_
NhjfZ wkkZgZeba b ih^jh[guc jZa[hj kh[jZgguo klm^_glhf dh
bamqZ_fhc ijh[e_f_ \ l q ZgZeba fZl_jbZeghhjbZpkbjb_^bklghfjZZkdh\\g
ijZ\h\hc [Zau

DZqkl\h jZ[hlu hp_gb\Z_lky ih ke_^mxsbf djbl_jbyf
\uiheg_gby kihkh[ghklv Zj]mf_glbjh\Zlv iheh`_gby b \u\h^u h
eZdhgbqghklv hjb]bgZevghklv ihklZgh\db ijh[e_fu mjh_gv h
fZl_jbZeZ hgdghkdh\Z hl[hjZ fZl_jbZeZ bkihevah\Zgb_ ^_ckl\m
ijZ\h\uo bklhqgbdh\ kihkh[ghklv kZfhklhyl_evgh hkfukeylv nZ
baehg`by

J_dhf_g^m_fuc h[tz±f1-wkkkljZgbpu fZrbghibkgh]h l_dklZ [
bkihevZgguo bklh\qbgbjdheh`_gbc

Djbl_jbb hp_gdb wkk_

Hp_ghqguc [e	Dhfi_l_gpbb \ agZgbyo mf_gbyo \eZ	Dhebq_kl\h [Z fbgbfmf	fZdlkfmf
hp_gb\Z_lky l_ogbkqdh_ hnhjfe_gb_ wkk		*5*	*25*
	AgZ_l kljmdlmjm gZibkZgby wk	2	10
	Mf__l baeZ]Zlv k\hb fukeb_fi_a	2	10
	<eZ^__l gZ\udZfb]jZfhlghc jm ibkvf_ggbqcvx	1	5
hp_gb\Z_lky ih ij_^f_lZ bagehy`		*5*	*25*
	AgZ_l kh^_j`Zgb_ ijbgpbiu f_ ^bkpbbigeu	5	15
	Mf__l kbkl_fZlbabjh\Zlbvabjhdlhzgl agZgby kh]eZkeghgihhkdZp_eb	1	5
	<eZ^__l kbkl_fguf \b^_gb_f ijh	1	5
hp_gb\Z_lky bkihevah\Zgb_ wkk_ gZmqguo rdhe gdbhipbc		*5*	*25*
	AgZ_hlkgh\ghc l_hj_lbq_kdbc Zi	2	10
	Mf__l eh]bqgh khkeZlvky gZgh l_hj_lbq_kdbo bkke_^h\Zgbc \ h[eZklb	1	5
	<eZ^__l l_hj_lbq_kdhc [Zahc \ h[eZklb	2	10
hp_gb\Z_lky dZ baeh`_gby fZZ_ wkk_		*5*	*25*
	Mf__l bkihevah\Z^ZjdguklZ dj_Zlb\gu_fuijbbaeh`_gby bgnhj p_eyo Zdlb\baZpbb \gbfZgby q	1	5
	Mf__l eh]bqgh kljmdlmjbjh\Zlv	2	10
	ljhy\ey_l Z\lhjkdh_ \b^_gb_ ijh	2	10

RdZeZ hp_wdkkd

Hp_gdZ		Dhebq_kl\h [Z
Hlebqgh	AZql_gh	86-100
Ohjhrh		71-85
M^h\e_l\hjbl_evg		51-70
G_m^h\e_l\hjbl_e	G_ aZql_gh	0-50

II, L_klu

H[jZa_p l_klh\h]h aZ^Zgby
L?F: IJH?DLBJH<:GB? KBKL?FU H;?KI?Q?GBY NBG:GKH<
;?AHI:KGHKLB OHAYCKL<MXS?=H KM;T?DL:

D \gmlj_ggbf m]jhaZf nbgZgkh\hc [_ahiZkghklb hlghkblky
Z ieZl_`gZy g_^bkpbiebgbjh\Zgghklv ihdmiZl_e_c
[hlklZ\Zgb_ l_ogbdb b l_ogheh]bc
\ \ukhdb_ ba^_j`db ijhba\h^kl\Z
Dhfie_dkgh_ ihgylb_ hljZ`Zxs__ lZdh_ khklhygb_ nbgZgkh\
kihkh[gh klZ[bevghvkjZa\hZjZgyy k\hx nbgZgkh\mx [_ahiZkgl
^hihegbl_evgh]h mjh\gy jbkdZ
Z wdhghfbq_kdZy [_ahiZkghklv
[nbgZgkh\Zy [_ahiZkghklv
\ \ZexlgZy [_ahiZkghklv
D \gmlj_ggbf m]jhaZf nbgZgkh\hc [_ahiZkghklb hlghkblky
Z ij_^gZf_j_ggu_ bcghu_kdmbqZdb f_g_^`f_glZ \ h[eZklb n
nbgZgkZfb ij_^ijbylby
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D m]jhaZf \ bggh\Zpbhgghc ^_yl_evghklb hlghkblky
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NbgZgkh\Zy [_ahiZkghklv ij_^ijbylby hij_^_ey_lky
Z klZ[bevghklvx b mklhcqb\hklvx nbgZgkh\uo ihlhdh\ b jZkq_lguo hlghr_gbc
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\ mklhcqb\hklvx hlghr_gbc k nbgZgkh\ufb iZjlg_jZfb bg_k
] \k_ \ZjbZglu _jgu
=eZ\gZy p_ev nbgZgkh\hc [_ahiZkghklb ij_^ijbylby
Z h[_ki_q_gb_ \ukZhgdkhc\hcbwnn_dlb\ghklbgZ[khlu klhcdhkl
g_aZ\bkbfhklb ij_^ijbylby
[h[_ki_q_gb_ l_ogheh]bq_kdhc g_aZ\bkbfhkukhdbc ^
dhgdmj_glhkihkh[ghklb l_ogbq_kdh]h ihl_gpbZeZ ij_^ijbylby
\ ]ZjZglbjh\Zlv _]h klZ[bevgh_ b dZdkbf_evdbhwbjh\Zgby
^Zgghf i_jbh^_ b \ukhdbc ihl_gpbZesjZfa\blby
7. D iheh`bl_evghfm nZdlhjm nbgZgkh\hc [_ahiZkghklb dhfiZg
]eh[Zevghc wdhghfbdhbgZ[khlu
Z \uimkd gh\uo \b^h\ ijh^mdpbb h^gh\jkfjZgph lha\kdyxvdo
[ukljh ^hklbqv lhqdb [_am[ulhqghklb
[\Zexlgu_ \hcgu
\ \jZ`^_[gu_ ih]ehs_gby
] gbadbc ieZl_`guc kijhk
DZdb_ nZdlhju gZpbhgZevghc wdhghfbdhbgZ[khlu [\ahyiZkg
ij_^ijbylby
Z jZa\bluc nbgZgkh\uc jughd

[hdjjmipby
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AZ^Zqb kbkl_fu nbgZgkh\hc [_ahiZkghklb ij_^ijbylby
Z hij_^_e_gb_ nZdlhjh\ \ebyxsbo gZ nbgZgkh\mx b ijhba\
bo nhjfZebaZpby
[h[_ki_qb\Zlv mklhcqb\h_ jZa\blb_ ij_^ijbylby
\ ij_^hl\jZvsZj_klmie_gby b Z^fbgbkljZljhmgug_byjZ\hdgZgkh\
ijZ\hhlghr_gbyo
] ihkljh_gb_ kbkl_fu h]jZgbq_gbc ebd\b^bjmxsbo
ij_^mfure_ggh_ \ha^_ckl\b_
KljZl_]by nbgZgkh\hc [_ahiZkghklb ij_^eixjZlby g_ ^he`gZ
Z jZajZ[hldmZgbafh\ b f_j b^_glbnbdZpbb m]jha nbgZgk
ij_^ijbylby b bo ghkbl_e_c
[jZajZ[hldm f_lh^heh]bb ijh]ghabjh\Zgbij_^h\ujZe_gby
\hagbdgh_gby nZdlhjh\ hij_^_eyxsbo \hagbdgh_gb_ m]jha nbg
\ hj]ZgbaZpbx d\Zlghc kbkl_fu h[_ki_q_gby [_ahiZkghklb
ij_^ijbylby
] nhjfbjh\Zgb_ f_oZgbafh\ b f_j dZ^jh\hc iheblbdb g
kfy]qZxsbo \ha^_ckl\b_ dhgdmjbjmxsbo ij_^ijbylbc

Djbl_jbb hp_gdb mjh\gy h\eZ^_gby klm^_glZfb dahfl\Zlgbgpfbylfklk

Hp_gdZ		OZjZdl_jbklbdb hl_lZ klm
Hlebqgh	AZql_g	90- ijZ\bevguo hl_lh\
Ohjhrh		71-89%
M^h\e_l\hjbl_evgh		50-70%
G_m^h\e_l\hjbl_ev	G_ aZql	F_g__

Hp_ghqgu_ kj_^kl\Z b djbl_jbb hp_gb\Zgby ^eyoijhf_`mlh

Djbl_jbb \uklZ\e_gby aZq_lZ ih ^bkpbiebg_

AZq_\uklZ\ey_lky ih j_amevlZlZf l_dms4_k_fmkilb\Z\ufhkelb_gby
\k_o h[yaZl_evguo aZ^ZgbZqu_Zghp_gdm
±l_klh\uo aZ^Zgbc-3h^bkpZbfiebgu
±ijZdlbq_kdbo aZ^Zgbckdbo ijaZdlyk4dkyo_klj_
±dhgki_dlZ aZ^Zgbc ^ey kZfhklhyl_evgh3]^bkaimie;bgbuy ih l_fZ
±wkk_

Djbl_jbb \uklZ\e_gby wdaZf_gZ ih ^bkpbiebg_

WdaZfijb\h^blky k_f_kl\j_mklghc beb ibkvf_gghc nhjf_ijb\ \b^
mkeh\bb iheaZqu_hZy^bkpbiebZg_k_f_klj b \uiheg_gby \k_o h[yaZl_
gZ ijZdlbq_kdbo aZgylbyo \ k©aZkllj_gbZ hp_gdm

<hijhku d wdaZf_gm

Kmsghklv b kh^_j`Zgb_ ihgylb_ ©nbgZgkh\Zy [_ahiZkghklvª
Jhev h[_ki_q_gby nbgZgkh\hmkl_hahiZkghklb ohayckl\mxs_]h
Hkgh\gu_ aZ^Zqb h[_ki_q_gby nbgZgkh\hc [_ahiZkghklb
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NbgZgkh\u_ f_oZgbafu dZd hkgh\Z h[_ki_q_gby nbgZgkh\hc [_ah
MijZ\e_gb_ nbgZgkh\ufb jbkdZfb b _]h wlZiu
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:gZeba b hp_gdZ nbgZgkh\uo jbkdh

11. <aZbfhk\yav nbgZgkh\hc [_ahiZkghklb k nbgZgkh\hc mklhcqb\hkl
12. <aZbfhk\yav nbgZgkh\hc [_ahiZkghklb k nbgZgkh\ufb ihlhdZfb ol
    Dhgljhevgu_ lhqdb nbgZgkh\hc [_ahiZkghklb ohayckl\mxsbo km
    Hkgh\gu_ ih^hjZgbdZpbb nbgZgkh\hc [_ahiZkghklb
    Jhev b kmsghklv \gmlj_ggbo klZg^Zjlh\ h[_ki_qb\Zxsbo nbgZgk
16. Jhev hj]Zgh\ mijZ\e_gby ohayckl\mxs_]h km[t_dlZ \ h[_ki_q_gbb
17. Kmsghklv m]jhau ihl_jb nbgZgkh\hc [_ah
    Hkgh\gu_ bg^bdZlhju b ihjh]h\u_ agZq_gby bg^bdZlhjh\ nbgZgk
19. Dhgp_ilmZevgu_ hkgh\u nhjfbjh\Zgby kbkl_fu h[_ki_q_gby nbgZg
20. We_f_glu ijh_dlbjh\Zgby kbkl_fu nbgZgkh\hc [_ahiZkghklb WlZi
21. lhgylb_ gZeh]h\hc [_ahiZkghklb
    GZeh]h\Zy [_ahiZkghklv khklZ\gZy qZklv nbgZgkh\hc [_ahiZkgh
23. GZeh]h\Zy [_ahiZkghklv \ kbkl_f_ \gmlj_gg_]h dhgljhey
24. <ebygb_ \gmlj_gg_c kj_^u gZ hj]ZgbaZpbx nbgZgkh\hc b gZeh]h
25. B^_glbnbdZpby m]jha gZeh]h\hc [_ahiZkghklb
26. Djbl_jbb hij_^_e_gby gZeh]h\hc [_ahiZkghklb
    KhklZ\eyxsb_ gZeh]h\hc [_ahiZkghklb gZeh]h\u_ jbkdb g
hilbfbaZpby gZeh]h\Zy gZ]jmadZ gZeh]h\h_ ieZjybjh\Zgb_ gZeh]h
28. GZeh]h\Zy iheblbdZ Mq_lgZy iheblbdZ
29. GhjfZlb\ijZ\h_ h[_ki_q_gb_ kbkl_fu gZeh]h\hc [_ahiZkghklb
30. Dhgp_ilmZevgu_ hkgh\u nhjfbjh\Zgby kbkl_fu h[_ki_q_gby g
JZajZ[hldZ fh^_eb gZeh]h\hc [_ahiZkghklb
31. BgnjZkljmjdZ h[_ki_q_gby gZeh]h\hc [_ahiZkghklb
32. Bgl_]jZpby kbkl_fu h[_ki_q_gby gZeh]h\hc [_ahiZkghklb \ h[smx
    Kljmdlmjbjh\Zgby jhpbkhk dZd kihkh[h[_ki_q_gby nbgZgkh\hc [_
    Kmsghklv jbkdlbjh\Zggh]Z ih^hk h[_ki_q_gbb gZeh]h\hc [_ahiZkghkl
    Ijhnbe Zdlbq_kdZy b k_j\bkgZy ^_yl_evghklv gZeh]h\hc [_ahiZkg
    GZeh]h\uc fhgblhjbg] dZd kihkh[h[_ki_q_gby gZeh]h\hc [_ahiZ
    Kbkl_fZ \gmlj_gg_]h gZeh]h\h]h dhgljhey ihgmZjZdgeh]h\hc [_ahiZ
dhgljhey
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Djbl_jbb \uklZ\e_gby hdlhjhgdb ih ^bkpbiebg_
ih j_amevlZlZf mklgh]h wdaZf_gZ

Hp_gdZ	OZjZdl_jbklbdb hl_lZ klm^_glZ
Hlebqgh	hl_l h[gZjm`b\Zxsbc \k_klhjhgg__ kbkl_ agZgb_ mq_[gh]h fZl_jbZeZ ij_^mkfhlj mk\h_gb_ hkgh\ghc ebl_jZlmjhgZgb_ ghjf aZdhgh^Zl_evkl\Z
Ohjhrh	hl_l ijZ\bevguc ihdZaj_Zkslhqgh ihe kbkl_fZlbq_kdh_ agZgb_ mq_[gh]h fZl_jb ijh]jZffhc mk\h_gb_ hkgh\ghc aebl_jZlm aZdhgh^Zl_evkl\Z
M^h\e_l\hjbl_e\	g_iheguc hl_l ^_fhgkljbjmxsbc ih_joghkl mq_[gh]h fZl_jbZeZ dhlhjh_ fh`_l [ulv \h

Blh]h\h_klh\h_ aZ^Zgb_ ih ^bkpbiebg_ lbih\h_

AZ dZ`^h_ _jgh_ l_klh\h_ aZ^Zgb_ ijbk\Zb\Z_lky [Zee aZ^Z+qm[ZeeZ FZdkbfZevgh_ dhe50q_kl\h [Zeeh\ L_kl

D \gmlj_ggbf m]jhaZf nbgZgkh\hc [_ahiZkghklb ij_^ijbylby
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[hlklZ\Zgb_ l_ogbdb b l_ogheh]bc
\ \ukhdb_ ba^_j`db ijhba\h^kl\Z

Dhfie_dkgh_ ihgylb_ hljZ`Zxs__ lZdh_ khdkhhyjghf_ijnbgjZgykh\ kihkh[gh klZ[bevgh jZa\b\Zlvky khojZgyy k\hx nbgZgkh\mx ^hihegbl_evgh]h mjh\gy jbkdZ

Z wdhghfbq_kdZy [_ahiZkghklv
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\ \ZexlgZy [_ahiZkghklv

D \gmlj_ggbf m]jhaZf nbgZgkh\hc [_ahiZkghklb ij_^ijbylby
Z ij_^gZf_j_ggu_ beb kemqZcgu_ hrb[db f_g_^`f_glZ \ nbgZgkZfb ij_^ijbylby
[g_jZa\blhklv jugdh\ dZiblZeZ b bo bgnjZkljmdlmju
\ kdmidZ Zdpbc ^he]h\ ij_^ijbylby g_`_eZl_evgufb iZjlg_jZ

D m]jhaZf \ bggh\Zpbh_evghklb hlghkblky
Z \ZexlgZ_ ihl_jb \ke_^kl\b_ hldZaZ hl hi_jZpbc o_^`bjh\Zg
[g_^hklZlhqguc mjh_gv nbgZgkh\uo bggh\Zpbc
\ hlklZ\Zgb_ \ kha^Zgbb l_ogbq_kdb i_j_^h\uo ijhba\h^kl\

NbgZgkh\Zy [_ahiZkghklv ij_^ijbylby hij_^_ey_lky
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\ mklhcqb\hklvx hlghr_gbc k nbgZgkh\ufb iZjlg_jZfb bg_k
] \k_ \ZjbZglu _jgu

=eZ\gZy p_ev nbgZgkhhkb [i_a^ijbylby
Z h[_ki_q_gb_ \ukhdhc nbgZgkh\hc wnbgZgkhlhkbkjZ[dhuk g_aZ\bkbfhklb ij_^ijbylby
[h[_ki_q_gb_ l_ogheh]bq_kdhc g_aZ\bkbfhkukhdbc ^ dhgdmj_glhkihkh[ghklb l_ogbq_kdh]h ihl_gpbZeZ ij_^ijbylby
\ ZjZglbjh\Zlv _]h klZ[bevgh_ b fZdkbfZevgh_ bwnbjhlZgh ^Zgghf i_jbh^_ b \ukhdbc ihl_gpbZesjZfa\blby

7. D iheh`bl_evghfm nZdlhjm nbgZgkh\hc [_ahiZkghklb dhfiZg]eh[Zevghc wdhghfbchbggZjkZhlmxh [\ebyxsbo gZ ij_^ijbylby
Z jZa\bluc nbgZgkh\uc jughd
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48 ±50	10	AZql_gh	hlebqgh
45 ±47	9		
40 ±44	8		ohjhrh
36 ±39	7		
32 ±35	6		m^h\e_l\hjbl_
28 ±31	5		
25 ±27	4		
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l_j_q_gv hkgh\ghc b ^hihegbl_evghc mq_[ghc ebl_jZ

1. lbf_gh\ :G MijZ\e_gb_ nbgZgkh\ufb jbkdZfb \ kkdhc_ [_ahiZkghklvmqj_[gbd b ijZdlbdmfG^ eybf_mah\2-_ ba^ i_j_jZ[² b ^h Fhkd\ZBa^Zl_evkl\h XjZcl326 k² <ukr__ h[jZah\ZgZb ISBN 978-5-534-04539-0. ² L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ XjZcl. URL: https://urait.ru/bcode/489025

2. K_j]__\: :Wdhghfbq_kdZy [_ahiZkghklvmqj_[^gibdyb ijZdlbdm \mah\:: K_j]__²\3-_ ba²^ Fhkd\ZBa^Zl_evkl\h XjZcl275 k² <ukr__ h[jZah\ZgZb ISBN 978-5-534-14436-9. ² L_dkl we_dljhgguc H[jZah ieZlnhjfZ XjZcl ² URL: https://urait.ru/bcode/494299

3. MijZ\e_gb_ nbgZgkh\ufbmjd_k[gZfdb ijZdlbdmfB^eYh\fhgbq >b ^j @h^ j_^Zdpb_Ohfbgb²q2-_ ba^ bkij²bF^hkd\ZBa^Zl_evkl\h XjZcl ² 569 k² <ukr__ h[jZah\ZgZb ISBN 978-5-534-13380-6. ² L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ XjZcl ² URL: https://urait.ru/bcode/489981

4. GZeh]h\uc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv i_j\Zy ‹ -NA j_^ hl ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

5. GZeh]h\uc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv \lhjZy ‹ -NA j_^ hl ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

6. =jZ`^Zgkdbc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv ihj\Zy ‹ -NA j_^ hl ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

7. =jZ`^Zgkdbc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv \lhjZy ‹ -NA j_^ hl ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

8. Dh^_dk h[Z^fbgbkljZlb\guo ijZ\hgZjmr_gbyo Jhkkbckdhc N aZdhg hl -NA j_^ hl ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

9. GZpbhgZevguc klZg^Zjl Jhkkbckdhc N_^_jZpbb qZklv F_DgZq^_`k hj]ZgbaZpbb Jmdh\h^kl\h ih ^hklb`_gbx mklhcqb\h]h mki_oZ hj ml\ ljbdZahf Jhkkl Zg^ZjlZ‹ 514-kl. ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

10. Dhgp_ipby kbkl_fu ieZgbjbvZghyZe\hu]h\ihio ijh_jhd ij_^klZ ljbdZa_ NGK hl fZy FF-3-h^Z ‹ j_^ hl ± >hklmi ba -kijZ\ ijZ\h\hc kbkl_fu ©Dhgkmevlzgllexk ª

11. ;Zah\Zy fh^_ev hij_^_e_gby djbl_jb_\ bmldZ ij]hljbdcheb aZk_^Zgby ijh_ddg_hlZh hdlh ‹ 19(3)). ± >hklmi ba -kijZZh\hc kbkl_fu ©Dhgkmevlzgllexk ª

12. ;eZgd B : MijZ\e_gb_ nbgZgkh\hc [_ahiZkghklv ±Fhkd_^ijby KfZjl;md k

13. =ZfaZ : < ;_ahiZkghklv [Zgdh\kdhc ^_yd_eygdkmeh\ \ < : =ZfaZ ; BdZqmdF @bedbg5-_ ba^ i_j_jZ[² Fhkd\ZBa^Zl_evkl\h XjZcl ² 455 k² <ukr__ h[jZah\ZgZb ISBN 978-5-534-13582-4. ² L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ XjZcl ² URL: https://urait.ru/bcode/489071

14. GZeh]b b gZeh]h\Zy kbkl_fZ Jhkkbckdhc N_^_jZpbb m \mah\EB =hgqZj_gdh >b ^j @ hl_lkl_Bgbqhqj_^Zdlhjbe^ i_j_jZ[b ^h± Fhkd\Z Ba^Zl_evkl\h XjZcl ±470 k± <ukr__ h[jZah\ZgZb ISBN 978-5-534-08916-5. ± L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ XjZcl. URL: https://urait.ru/bcode/489056

15. IZgkdh\=<GZeh]b b]hgh[ehn`_gb_ mq_[gbd <^elZ\mdah_
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ISBN 978-5-534-15298-2. ±L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhj
URL: https://urait.ru/bcode/488224
16. Rmevp E<;_ahiZkghklv ij_^ijbgbfZl_evkdhc m^q_[gbdgh^el
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ISBN 978-5-534-12368-5. ² L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZln
² URL: https://urait.ru/bcode/496303
17. Gbdbnhjh\Z G h\ucGZZgeZe]ba mq_[gbd G:Gbdbnhjh\Z K
² Fhkd\Z DGHJM²K k² ;ZdZeZ\jbZl b fZ]bkljZlmjZ
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19. KijZ\hqgjZ\h\Zy kbkl_fZ ©Dhgkm±http://www.consultant.ru
20. GZmqlghgbqb_kqb_glj ijZ\h\hc bgnhjfZpbh±http://www.kyberleninka.ru
21. ;ZaZ^Zgguo wdhghfbqb_kdh±http://www.pdfdrive.com
22. GZmqgZy we_dljhggZy±http://elibrary.ru dZ
23. Bg_klbppbhgguc ihjlZe Kfhe_gkd±http://www.smolensk.com
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29. GZpbhgZevguc bgklblml kbkl_fguo bkke_^h\Zgbc ijh[e_
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30. GZeh]b \±http://worldtaxes.ru

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ДОКУМЕНТ ПОДПИСАН
ЭЛЕКТРОННОЙ ПОДПИСЬЮ

Сертификат: 6314D932A1EC8352F4BBFDEFD0AA3F30
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