Fbgbkl_jkl\h gZ\mkdb_]h h[jZah\Zgby kdhc 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_lª

DZn_^jZ wdhghfbdb

ljhj_dlhj ih mq_[gh
f_lh^bq_kdhc jZ[hl_
BBBBBBBBX : Mklbf_gdh
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- 11

GZijZ\e_gb_ ih^]hlh\db Wdhghfbdz
GZijZ\e_gghklv ijhnbev Pbnjh\Zy wdhghfbdZ
Dmjk5 ±
K_f_kl9 ±
NhjfZ h[mq_agZbqyZ±y
<k_]h aZq_lguo _^dZkhp\ ±qZk
E_dpb8bq±Zk
ljZdlbq_kdb_ a1Zgqy1k ±
KZfhklhyl_evgZy15jZq[Zkz ±
NhjfZ hlq_lgwkaZf9k_±f_klj

ljh]jZffZ khklZ\e_gZ gZ hkgh_ N=HK <H ih gZijZ\e_gbx ih^]hlh\
Wdhghfbdz

ljh]jZffm jZajZ[hlZe
dZg^b^Zl wdhghf gZmd ^hp_gl :e_dkZg^jh\Z ? :

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

Kfhe_gkd
2022

-

>bkpbiebgZ ; Bkkgh\u gZeh]h\uoªjZkq^bh_jeZah^[yaZl_evgu
^bkpbiebg \ZjbZlb\ghc qZklb Hl ih gZijZ\e_gbx ih^]hlh\db
< oh^_ hk\h_gby ^bkpbiebgu m]em[eyxlky h[s_wdhghfbq_
klm^_glZfb \ ijhpa_mkq_gby lZdbo ^bkpbiebgu ©dZ\ bgZgkuª
©>_vg]b dj_^blª[Z©g;mbo]Zel_jkdbWdmhghfbq_Zkgdbecba^j
Hk\h_gb_ ^bkpbiebgu ©gZeh]h\uoªjZkq^bh\^bfh ^ey ^Zevg_
hk\h_gby lZdbo ^bkpbiebgu ©dZ\ bgZgkh\uc ZgZeba ohayckl_glZdbc_^_
b hp_gdbZ [bagf_ieZ_ªdkg©Ddh nbgZgkh\uc ZgZeba ohayckl_glZdbc_^_
^ey ijhoh`^_gby ijhba\h^kl_gbgh\uihjZdlgdby \uimkdghc d\Zebnb
jZ[hlu

2. **(**

- kihkh[ghklvx _klb jZ[hlm ih gZeh]h\hfm ieZgbjh\Zgbx
[x^`_lghc kbkl_fu-2D)N ID
- kihkhghklvx ijbf_gylv ghjfu j_]mebjmxsb_ [x^`_lgu_ gZe
hlghr_gby \ h[eZklb kljZoh\hc [Zgdh\kdhc ^_yl_e-22.hklb mq_lZ

6 hkgh\u gZeh]h\h]h ieZgbjh\Zgby lh\kh[x^Z_lghc[x^kbkl_fu
ghjfu j_]mebjmxsb_ [x^`_lgu_ gZeh]h\u_ \Zexlgu_ hlghr_gb
[Zgdh\kdhc ^_yl_evghklb mq_lZ b dhgljhey gZeh]h\h_ aZd
gZeh]h\uo hj]Zgh\ we_f_glu gZeh]hh[eh`_gby jZ\hkmdhr_dbogZeh]hm
b ijbgpbiu ihkljh_gby gZeh]h\hc kbkl_fu JN f_lh^heh]bx bkqb
hkh[_gghklb gZeh]hh[eh`_gby nbabq_kdbo b hj]ZgbaZpbc hk
km[t_dlh\ fZeh]h ij_^ijbgbfZl_evkl\Zj_bblgbgZgkhZZhbc hkgh\u
]hkm^Zjkl_ggh]h b dhjihjZlb\gh]h gZeh]h\h]h hf[eZ^\f_igbZ_bg_dgb
kd\haguo pbnjh\uo l_ogheh]bc [hevrb_ ^Zggu_ [ehdq_ig b
gZeh]hh[eh`_gby nbabh`ghklb ijbdeZ^guo ijh]jZffguo ijh^mddh\gZjZ
hnbpbZevghf kZcl_ NGK Jhkkbb ijb j_ZebaZpbb ijhn_kkbhgZevg

6 _klb jZ[hlm ih gZeh]h\hfm ieZgbjh\Zgbx \ khklZ_ [
kbkl_fu JN ijbf_gylv ghjfu j_]mebjmxsb_ [x^`_lgu_ gZeh]h\u_
\ h[eZklb kljZoh\hc [Zgdh\kdhc ^_yl_evghklb mq_lZ b dhgljhey Zg
aZdhgh^Zl_evkl\h bkihevah\Zlv Ze]hjblfu bkqbke_gby b mieZ
^_yl_evghklb hilbfbabjh\Zlv kbkl_fm gZeh]hh[eh`_gby
wnn_dlb\ghklv gZeh]hhkljZ`_gbyj_ijbhfgylv pbnjh\u_ gZeh]h\u_
b ijbdeZ^gu_ ijh]jZffgu_ ijh^mdlu jZaf_s_ggu_ gZ hnbpbZevghf

6 gZ\udZfb jZ[hlu ih gZeh]h\hfm ieZgbjh\Zgbx \ k
[x^`_lghc kbkl_fu JN hkgh\Zfb f_bhy^bdbmiekZqhkegZeh]h\ nbabq_
xjb^bq_kdbfb ebpZfb kihkh[Zfb gZeh]h\h]h ieZgbjh\Zgby b hilb
f_lh^Zfb gZeh]h\h]h dhgljhey gZ\udZfb ijbf_g_gby ghjf j_]u
gZeh]h\u_ \Zexlgu_ hlghr_gby \ h[eZklbdhkdjZ^ohy\h_evg[hZkgdh m
dhgljheygZ\udZfb bkihevah\Zgby hldjuluo ^Zgguo b pbnjh\uo gZ
Jhkkbb ^ey jZkq_lZ gZeh]h\ b k[hjh\ b hp_gdb gZeh]h\hc gZ]jm
ijbgylby h[hkgh\Zgguo ijhn_kkbhgZevguo j_r_gbc

3.

1.

H[sb_ ihgylby gZeh]Z b gZeh]hh[eh`_gby ljbqbgu \hagbd jZa\blby gZeh]hh[eh`_gby

L_hjbb gZeh]h\ H[sb_ b qZklgu_ l_hjbb gZeh]h\

Kmsghklv gZeh]Z Bkolhgu gZeh]hh\qGZeh] dZd h[t_dlb\gZy dZl_]hjby ljbagZdb gZeh]Z ljZ\h\u_ Zki_dlu ihgylby ©gZeh] gZeh]Z <b^u gZeh]h\uo ieZl_`_c gZeh] k[hj ihrebgZ Hkgh\gu

DeZkkbnbdZpby gZeh]h\

ljbgpbiu Zgh]hh[eh`_gby Wdhghfbq_kdb_ xjb^bq_kdb_ ijbgpbiu gZeh]hh[eh`_gby

Nmgdpbb gZeh]h\ GZeh]b dZd f_lh^ ijyfh]h b hihkj_^h\Zgg \hkijhba\h^kl\Z OZjZdl_jbklbdZ nmgdpbc gZeh]Z

AZjm[_`guc hiul ihkljh_gbZyehkhh[_fh`ggby

GZeh]b \ pbnjh\hc wdhghfbd_ GZeh]hh[eh`_gb_ hi_jZpbc ljbf_g_gb_ kd\haguo pbnjh\uo l_ogheh]bc [hevrb_ ^Zggu_ bgl_ee_dl \ gZeh]hh[eh`_gbb

2.

ljZ\h\h_ gZaq_gb_ we_f_glh\ gZeh]h\h]h h[yaZl_evkl\Z nZdmevlZlb\gu_ we_f_glu gZeh]h\h]h h[yaZl_evkl\Z

Kms_kl_ggu_ we_f_glu gZeh]hh[eh`_gby Km[t_dl gZeh k[hjsbdb gZeh]h\ b k[hjh\ aZdhggu_ b miheghfhq_gguj_^fj_l^kl gZeh]Z <b^u h[t_dlh\ gZeh]Z Bklhqgbdb mieZlu gZeh]h\ GZeh nhjfbjh\Zgby KlZ\dZ gZeh]Z <b^u klZ\hd lhjy^hd bkqbke_gby bkqbke_gby gZeh]Z lhjy^hd mieZlu gZeh]Z jyK^jhodbij_^ihkZlZu\eg_Zge gZeh]h\h]h dj_^blZ Bg_klbpbhgguc gZeh]h\uc dj_^bl

NZdmevlZlb\gu_ we_f_glu gZeh]Z FZkrlZ[gZeh]Z b _^b i_jbh^ Hlq_lguc i_jbh^ F_lh^u gZeh]hh[eh`_gby GZeh]h\u_ ev \b^u batylbydbkdgbZeh]h\u_ dBjg_bkluppbhgguc gZeh]h\uichkdhj[u^bl bkqbke_gby gZeh]Z Kihkh[u mieZlu gZeh]Z

lhgylb_ gZeh]h\hc kbkl_fu b __ khklZ\eyxsbo Kbkl_fZ f_oZgbaf GZeh]h\uN_^_jZevghc gZe Jhkkbhj]ZgbaZpbhggu_ ijbgpbiu ihkljh_gby gZeh]h\hc kbkl_fu

Kbkl_fZ gZeh]h\ b k[hjh\ \ JN N_^_jZevgu_ gZeh]b J_]bh gZeh]b Kmsghklv \b^u b oZjZdl_jbklbdZ

<gmlj_gg_ kZhg^b_j`gZeh]h\h]h f_oZgbafZ gZeh]h\h_ ieZgb j_]mebjh\Zgb_ gZeh]h\uc dhgljhev

Wnn_dlb\ghklv b hilbfbaZpby gZeh]h\hc kbkl_fu ljbagZdb kbkl_fu WlZiu ihkljh_gby wnn_dlb\ghc gZeh]h\hc kbkl_fu\uk ihk ihklmie_gbc \ [x^`_l Wnn_dlb\gZy klZ\dZ gZeh]Z Djbl_jbb kbkl_fu Djb\Zy : EZnn_jZ HilbfbaZpby gZeh]h\hc kbkl_fu

Hkgh\gu_ oZjZdl_jbklbdb gZeh]h\uo kbkl_f GZeh]h\uc]g_ ljh[e_fZ jZkij_^_e_gbyhgZ[ejh]hgb ljbgpbi ihemq_gguo [eZ] ieZl_`_kihkh[ghklb

GZeh]h\Zy iheblbdZ __ kh^_j`Zgb_ kljZl_]by b lZdlbdZ khklZ\gZy qZklv nbgZgkh\hc iheblbdb]hkm^Zjkl\Z Jhev]h hkms_kl\e_gbb gZeh]h\hc iheblbdb JN gZ kh\j_f_gghf wlZi_ __ hkgh\gu_ gZijZ\e_gbyGZeh]h\hc iheblbdZ JN \ mkeh\byo pbnjh\baZpbb wdhghfbdb

GZeh]b \ kbkl_f_ [x^`_lgh]h j_]mebjh\Zgby <\aZbfh^gkl\b
mjh\g_c Kh[kl_ggu_ b j_]mebjmxsb_ gZeh]h\u_ ^hoh^gu_ bkl
mjh\g_c Kbkl_fZ ljZgkn_jlguo ieZl_`_c N_^_jZevguc nhg^
j_]bhgh\ J_]bhgZevgu_ nhg^u nbgZgkh\hc ih^^_j`db fmgbp
Hkhlggh klb nhjfbjh\Zgby b hkgh\Zgby ^ey ij_^hklZ\e_gby ljZgkn_
GZeh]h\h_ ijh]ghabjh\Zgb_ ?]h kmsghklv b aZ^Zqb <b^u g
F_lh^u gZeh]h\h]h ijh]ghabjh\Zgby

0

lhgylb_ b kmsghklv gZeh]h\h]h ijhba\h^kl\Z KlZ^bb gZeh]h\h]
;mo]Zel_jkdbc b gZeh]h\uc mq_lu \ kbkl_f_ bkqbke_gby
[mo]Zel_jkdh]h b gZeh]h\h]h mq_lh\ ljb_fu b kihkh[u gZeh]h\h]
bkqbke_gby gZeh]Z ihjy^hd h[itj_d^lZe gZeh]Z gZeh]h\hc [Zau
gZeh]h\uo ev]hl kmffu gZeh]Z lhjy^hd bkqbke_gby gZeh]Z
ev]hl lhjy^hd mieZlu gZeh]Z
lhgylb_ gZeh]h\h]h ieZgbjh\Zgby gZ ij_^ijbylbb G_h[oh
gZeh]h\h]h ieZgby <b^u gZeh]h\h]h ieZgbjh\Zgby ljbgp
ieZgbjh\Zgby We_f_glu gZeh]h\h]h ieZgbjh\Zgby
WlZiu gZeh]h\h]h ieZgbjh\Zgby Dhjihjlb\guc gZeh]h\uc
gZeh]h\h]h f_g_^`f_glZ gZ ij_^ijbylbb
Ij_^_eu gZeh]h\h]h ieZgbjh\Zgby^hF\jZs_gby mdehg_gby h
Kihkh[u]hkm^Zjkl_ggh]h h]jZgbq_gby mdehg_gby hl gZeh]h\
Pbnjh\u_ gZeh]h\u_ j_kmjku ^ey \aZbfh^_ckl\by b h[f_gZ b
Bgl_jg_l ljbf_g_gb_ pbnjh\uo gZeh]h\uo k_j\bkh\ ^ey jZhp_lZdb
gZeh]h\uo jbkdh\

1

Kmsghklv gZeh]h\h]h dhgljhey Kh^_j`Zgb_ gZeh]h\h]h dh
dhgljhey Pbnjh\baZpby gZeh]h\h]h dhgljhey \ JN
Ijh_^_gb_ gZeh]h\uo ijh_jhd Nhjfu ijh_jhd gZeh]h\uo
h[t_dlu gZeh]h\uo ijh_jhd <b^u gZeh]h\uo ijh_jhd ieZg
dZf_jZevgu_ b \u_a^gu_ kiehrgu_ b \u[hjhqgu_ nhjfZevgu_
\klj_qgu_ P_eb b f_lh^u dZf_jZevguo ijh_jhd P_eb b f_lh^u \u
lhjy^hd b mkeh\by ijh_^_gby ijh_jhd <hijhku ih^e_`Z
ijh_jd_ Kihkh[u ijh_^_gby ijh_jhd
lhjy^hd hnhjfe_gby j_amevlZlh\ ijh_jhd
AZsblZ gZeh]hieZl_evsbdhf k\hbo bgl_j_kh\ :^fbgbkljZlb\
ijZ\ gZeh]hieZl_evsbdZ Z^fbgbkljZlb\ghc aZsblu ijZ\ gZeh]
lhjy^hd km^_[ghc aZsblu ijZ\ gZeh]hieZl_evsbdZ <b^u
gZeh]hieZl_evsbdh\
lhgylb_ gZeh]h\hc hl_lkl_gghklb b gZeh]h\h]h ijZ\hgZjmr_
hl_lkl_gghklb Hhsby jmkee_q_gby d hl_lkl_gghklb aZ kh_jm
ijZ\hgZjmr_gby
KhklZ\u gZeh]h\uo ijZ\hgZjmr_gbc <b^u gZjmr_gbc \ gZe
gZklmie_gby gZeh]h\hc hl_lkl_gghklb
<b^u hl_lkl_gghklb aZ gZjmr_gb_ gZeh]h\h]h\u_ ijZ\hgZjmr_
xjb^bq_kdhc hl_lkl_gghklb ihjy^hd __ ijbf_g_gby GZeh]h\u_
aZ kh[hc Z^fbgbkljZlb\gmx hl_lkl_gghklv GZeh]h\u_ ijZ\hgZj
m]heh\gmx hl_lkl_gghklv F_ju xjb^bq_kdhc hl_lkl_gghklb \

2

Wdhghfbq_kdZy kmsghklv b p_eb \abfZgby gZeh]Z gZ ^hoh
_]h agZq_gb_ \ ^hoh^ghc qZklb [x^`_lZ DZl_]hjbb gZeh]hieZl_e
b g_j_ab^_gkhuc Zdhc N_^_jZpbb

H[t_dl gZeh]hh[eh`_gby >hoh^u hl bklhqgbdh\ \ JN Hk
^hoh^h\ hl^_evguo bghkljZgguo]jZ`^Zg MkljZg_gb_ ^\hcgh]h
hij_^_e_gby gZeh]h\hc [Zau Hkh[_gghklb __ hij_^_e_gby i
gZlmjZevghc nhjf_ \ \b^_ fZl_jbZevghc \u]h^u >hoh^u g_ ih^e_
OZjZdl_jbklbdZ hl^_evguo \b^h\ gZeh]h\uo \uq_lh\ KlZ
bfms_kl_ggu_ b ijhn_kkbhgZevgu_ gZeh]h\u_ \uq_lu H[sb_ b
KlZ\dbehgZZ ^ey g_j_ab^_glh\ lhjy^hd bkqbke_gby gZeh]hh[eZ
dZl_]hjbb gZeh]hieZl_evsbdh\ Kh\hdmiguc h[eZ]Z_fuc ^hoh^ b
ba kh\hdmigh]h h[eZ]Z_fh]h ^hoh^Z Hkh[_gghklb bkqbke_gby
kjhdbmieZlu \ [x^`_l GZeh]h\ZylhZjZdeZjZZbyeg_gby ^-Gd>eZ[ZbbZ
ijh]jZff_ >_deZjZpby \ Ebqghf dZ[bg_l_
GZeh] gZ bfms_kl\h nbabq_kdbo ebp ljZ\h\Zy [ZaZ Mjh\
leZl_evsbdb gZeh]Z H[t_dl gZeh]Z GZeh]hZZyHkZaZguKlZ\dbh
gZeh]m lhjy^hd bkqbke_gby b mieZlu

3

Wdhghfbq_kdZy kmsghklv gZeh]Z gZ ^h[Z\e_ggmx klhbfh
nhjfbjh\Zgbb ^hoh^ghc qZklb [x^`_lZ <ebygb_ G>K gZ p_gm
fZdjhwdhghfbq_kdhf j_]mebjh\Zgbb
Wdhghfbq_kdZy kmsghklv gZeh]Z gZ ^h[Z\e_ggmx klhbfh
nhjfbjh\Zgbb ^hoh^ghc qZklb [x^`_lZ <ebygb_ G>K gZ p_gm
fZdjhwdhghfbq_kdhf j_]mebjh\Zgbb
leZl_evsbdb Gh>jKZgbaZpbb^b\bb^gmZevgu_ ij_^ijbgbfZl_eb
ijbagZ\Z_fu_ gZeh]hieZl_evsbdZfb G>K \ k\yab k i_j_f_s_gb_f
]jZgbpm JN
H[t_dlZhe]hh[eh`_gby GZeh]Kl\ZydbZZehZZHi_jZpbb g_ ih^e_`Z
gZeh]hh[eh`GZlehh]h\uc i_jbh^ khjbyk^h_dgby b kjhdb mieZlu gZeh]Z

4

:dpbau dZd dhk_gguc gZeh] \dexqZ_fuc \ p_gm lh\ZjZ b h
K\yav Zdpbah\ k hij_^_e_ggufbGZbe^ZfhieZl_evsbdb K.lZ\dbdgZeh
gZeh]hh[eh`_gby jhjyb^hmeZZdpbah\

5.

GZeh] gZ ijb[uev dZd we_f_gl kbkl_fu ijyfuo gZeh]h\
leZl_evsbdb ghZjeZlgZbaZpbb hkms_kl\eyxsb_ \ Jhkkbb ij_^i
^_yl_evghklv b bf_xsb_ h[t_dl gZejh][huhe[veh`\_ghbf qbke_ [x^`_l
dj_^blgu_ b kljZoh\u_ hj]ZgbaZpbb
ljZ\h\Zy [ZaZ Mjh_gv [x^`_lghc kbkl_fu Km[t_dl gZeh]Z
Hij_^_e_gb_ gZeh]hh[eZ]Z_fhc ijb[ueb lhjy^hd hij_^_e_gby b
=jmiibjh\dZ jZkoh^h\ GZehkl\ZydbZZaZjZ_jbb bo ^bnn_j_gpb
f_`[x^`_lgh_ jZkij_^_e_gbjy^hZkhqbke_gby bGZehZ]hu\Zy ^_deZjZpb

-,

leZl_evsbdb gZeh]Z gZ bfms_kl\h hj]ZgbaZpbc ±Hkhtg_h\guugZe
kj_^kl\Z g_fZdujbZZedMb\u aZiZku b aZljZlu gZoh^ysb_ky gZ
GZeh]hh[eZ]Z_fZHyij_[ZaeZ_gb_ kj_^gb]hd^Zh\Zkljkhlhbfhklb bfms_kl\
GZeh]h\uc i_jbh^ Hlq_lgZujhlujbh^gZkeZ]hdZ gZeh]Z lhjy^hd bkqb
mieZlu

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N_^_jZevgu_ gkZ[hhbjhrebgu

K[hju aZ ihevah\Zgb_ h[t_dlZfb `b\hlgh]h fbjZ b aZ ihevah
[bheh]bq_kdbo j_kmjkh\ IeZl_evsbdb k[hjh\ h[t_dlu hZ^ihd_gb
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GZeh] gZ ^h[uqm ihe_aguo bkdhiZ_fuo GZeh]hieZl_evsbdb
gZeh]h\Zy [ZaZ gZeh]h\Zy klZ\dZ Ihjy^hd bkqbke_gby b mieZlu
JZkij_^_e_gb_ hlqbke_gbc b ieZl_`_c aZ ihevah\Zgb_ ijbj
[x^`_lZfb jZaguo mjh\g_c
=hkm^Zjkl_ggZy ihrebgZ IeZl_evsbdb kjhrebgmieZhjy^hdebg
Ev]hlu ^ey hl^_evguo dZl_]hjbc nbabq_kdbo ebp b hj]ZgbaZpbc
KljZoh\u_ \aghku OZjZdl_jbklbdZ we_f_glh\ ihjy^hd bkqbk
J_]bhgZevgu_ gZeh]b
LjZgkihjlguc gZeh] GZeh]hieZl_evsbdb H[t_dl gZeh]hh[eh`_gby
gZeh]h\u_ klZ\db Ihjy^hd bkqbke_gby GZkehjlh\myie^Zlue gZeh]Z
GZeh] gZ b]hjguc [bag_k GZeh]hieZl_evsbdb H[t_dl gZe
[ZaZ gZeh]h\uc i_jbh^ gZeh]h\u_ klZ\db Ihjy^hd bkqbke_gby
F_klgu_ gZehk[hju
A_f_evguc gZeh] dZd nhjfZ ieZlu aZ bkihevah\Zgb_ a_feb
gZeh]hh[eh`_gby f_lh^bdZ bkqbke_gby gZeh]h\hc [Zau Ihgyll
GZeh]h\uc i_jbh^ ev]hlu ih a_fghfm gZeh]m ^bnn_j_gpbZ
k_evkdhohayckl_ggh]h b g_k_evkdhohayckl_ggh]h bkqbke_gby
gZeh]Z GZeh]h\Zy ^_deZjZpby
Lhj]h\uc k[hj IeZl_evsbdb k[hjZ h[t_dl b i_jbh^ h[eh`_g
bkqbke_gby b mieZlu k[hjZ

-.

P_ev _^_gby ki_pbZevguo gZeh]hh[eh`_gby km[
fZeh]h ij_^ijbgbfZl_evkl\Z \ lhf qbke_ bg^b\b^mZevguo ij_^ijbg
IZl_glgZy kbkl_fZ gZeh]hh[eh`_gby GZeh]hieZl_evsbdb
ijbf_g_gby iZl_glghc kbkl_fu gZeh]hh[eh`_gby H[t_dl gZeh]hh
gZeh]h\Zy klZ\dZ Ihjy^hd bkqbke_gby b mieZlu gZeh]Z GZeh]h
Mijhs_ggZy kbkl_fZ gZeh]hh[eh`_gby ^ey km[t_dlh\klZeh]
IjZ\h\Zy [ZaZ Djbl_jbb hlg_k_gby d km[t_dlZf fZeh]h ij_^ijbgbf
i_j_clb gZ mijhs_ggmx kbkl_fm H[t_dl gZeh]hh[eh^ijy^hyd G
hij_^_e_gby b ijbagZgby ^hoh^h\ klZ\dbjZkgZeh]Z Kihkh[eZluhjy^
GZeh]h\Zy ^_deZjZpby ^ey k_evkdhohayckl_gguo ij
k_evkdhohayckl_gguc gZeh] Mkeh\by ijbf_gZeh]hieZl_fuvs
H[t_dl gZeh]hh[eh`_gby gZeh]h\Zy [ZaZ Ihjy^hd hij_^_e_gby ^hoh^h\ b
klZ\dZ GZeh]h\Zy ^_deZjZpby
GZeh] gZ ijhn_kkbhgZevguc ^hoh^ Ihjy^hd b mk
GZeh]hieZl_evsbdb H[t_dl gZeh]hh[eh`_gby gZeh]h\Zy [ZaZ
bkqbke_gby mieZlu gZeh]Z
Kbkl_fZ gZeh]hh[eh`_gby ijb \uiheg_gbb kh]eZr_gbc h
GZeh]hieZl_evsbdb Ijhba_^_ggZy ijh^mdpby b ijb[uevgZy ijh^
gZeh]hieZl_evsbdZ Hij_^_e_gb_ k mq_lhf hl^_evguo gZeh]h\hc
gZeh]h\hc klZ\db b ihjy^dZ bkqb
\uiheg_gbb KJl Ihjy^hd hij_^_e_gby gZeh]h\hc [Zau b bkqbke_
gZeh]Z gZ ^h[uqm ihe_aguo bkdhiZ_fuo GZeh]h\u_ ^_deZjZpbb
Bkihehv\aZgb_ ijh]jZffu <u[hj ih^oh^ys_]h j_`bfZ gZeh]hh[eh`
Jhkkbb ^ey hilbfbaZpbb gZeh]h\hc gZ]jmadb km[t_dlh\ fZeh]h ij
AZjm[_`guc hiul gZeh]hh[eh`_gby km[t_dlh\ fZeh]h ij_^ijbgb

- .

G_dhff_jq_kdb_ hj]ZgbaZpbb Djbl_jbb hlg_k_gby hj]Zgba
KhklZ\ gZeh]h\ ieZl_evsbdZfb dhlhjuo y\eyxlky g_dhff_jq_kdb_

GZeh]hh[eh`_gb_ g_dhff_jq_kdbo hj]ZgbaZpbc g
ij_^ijbgbfZelvkdhc ^_yl_evghklvx

GZeh]hh[eh`_gb_ g_dhff_jq_kdbo hj]ZgbaZpbc aZgbfZxsb
^_yl_evghklvx Hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\

Hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\ bghkljZg
hkms_kl\eyxsbfb k\hx l^v_yglZ_evgjhkhjbb JN

-0.

Ki_pbnbdZ dhff_jq_kdbo [Zgdh\ dZd km[t_dlh\ gZeh]h\uo h
mieZqb\Z_fuo [ZgdZfb ijb gZebqbb h[t_dlZ h[eh`_gby Hkh[_gg
h[eZ]Z_fh]h h[hjhhZmihgZgZ^eh[Z\e_ggmx klhbfhklv KlZ\db gZeh]Z
ijb[ueb dhff_jq_kdbo [Zgdh\ lhjy^hd hij_^_e_gby gZeh]hh[eZ
gZeh]Z Hkh[_gghklb jZkq_lZ gZeh]Z gZ bfms_kl\h ij_^ijbylbc

KhklZ\ gZeh]h\ mieZqb\Z_fuo kljZohb\ufb hgjZebqaZpby[ft_
h[eh`_gby Hkh[_gghklb bkqbke_gby b mieZlu G>K ih hi_jZpb
KlZ\db gZeh]Z^hd bkqbke_gby hkm[ieZgkZeh]hh[eh`ijbuveb
kljZoh\uo hj]ZgbaZpbc KlZ\db gZeh]Z

GZeh]hh[eh`_gb_ ^_yjlhevkdhklbZevguo mqZklgbdh\ jugdZ p
KhklZ\ b hkh[_gghklb bkqbke_gby gZeh]h\

0

‹ i i	JZa^_eu b l_fu	<k_] qZkl	Nhjfu aZgylbc		
			e_dp	ijZdlbq_k aZgylb	kZfhklhyl_ jZ[hlZ
1.	GZeh]b \ wdhghfbq_kdh h[s_kl\Z	8	±	±	8
2.	We_f_glu gZeh]h\h]h h[	9	±	1	8
3.	Hkgh\u ihkljh_gby gZeh kbkl_fu JN	9	±	1	8
4.	Hkgh\u dhjihjZlb\gh]h g f_g_^`f_glZ	12	1	1	10
5.	Hj]ZgbaZpby gZeh]h\h]h	11	±	1	10
6.	GZeh]hh[eh`_gb_ ^hoh^ bfms_kl\Z nkdlbq_ebp \ J	19	2	2	15
7.	GZeh] gZ ^h[Z\e_ggmx	15	1	2	12
8.	:dpbau	9	±	1	8
9.	GZeh] gZ ijb[uev hj]Zgb	15	1	2	12
10.	GZeh] gZ bfms_kl\h hj]Z	12	1	1	10
11.	>jm]b_ gZeh]h\u_ ieZl_ xjb^bq_kdbo b nbabq_k	15	1	2	12
12.	GZeh]hh[eh`_gb_ km[t_d ij_^ijbgbfZl_ebkl\Zbev gZeh]h\u_ j_`bfu	17	1	2	14
13.	GZeh]hh[eh`_gb_ g_dhf bghkljZgguo hj]ZgbaZpb	10	±	±	10
14.	GZeh]hh[eh`_gb_ nbgZg k_dlhjZ	10	±	±	10
	Ih^]hlh\dZ d wdaZf_gm	9	±	±	9
	BLH=	180	8	16	156

5

1

1. Ihgylb_ b kmsghklv gZeh]h\h]h ijhba\h^kl\Z
2. Ihgylb_ ijbgpbiu b we_f_glu gZeh]h\h]h ieZgbjh\Zgby gZ ij_^i
3. Dhjihjlb\guc gZeh]h\uclf_g_^`f_g
4. Pbnjh\u_ gZeh]h\u_ j_kmjku ^ey \aZbfh^_ckl\by b h[f_gZ bg Bgl_jg_l

2.

1. GZeh] gZ ^hoh^ nbabq_kdbo ebp ljZ\h\Zy [ZaZ Mjh_gv [x^`_lghc kbkl_fu
2. AZiheg_gb_ ^_deZjZpby \ Ebqghf dZ[bg_l_ IeZl_evsbdb gZeh]Z H[t_dl gZeh]hh[eh`_gby
3. GZeh] gZ bfms_kl\h nbabq_kdbo ebp ljZ\h\Zy [ZaZ Hi_jZpbb g_ ih^e_`Zsb_ gZeh]hh[eh`_gbx

3.

1. IeZl_evsbdb gZeh]Z H[t_dl gZeh]hh[eh`_gby
2. Hi_jZpbb g_ ih^e_`Zsb_ gZeh]hh[eh`_gbx
3. Ihjy^hd bkqbke_gby b mieZlu gZeh]Z
4. Ihjy^hd \haf_s_gby gZeh]Z ba [x^`_lZ

4.

1. Km[t_dl gZeh]Z H[t_dl gZeh]hh[eh`_gby
2. Ihjy^hd hij_^_e_gby b deZkkbnbdZpby ^hoh^h\ =jmiibjh\dZ jZ
3. KlZ\db gZeh]Z Ihjy^hd bkqbke_gby b mieZlu

5.

1. IjZ\h\Zy [ZaZ Mjh_gv [x^`_lghc kbkl_fu
2. IeZl_evsbdb gZeh]Z H[t_dl gZeh]hh[eh`_gby Hij_^_e_gby b deZkkbnbdZpby ^hoh^h\ klhbfhklb bfms_kl\Z
3. Kihkh[bkqbke_gby gZeh]Z Ev]hlu ih gZeh]mb kljZ\h\Zy [ZaZ gZeh]Z

6.

1. N_^_jZevgu_ gZeh]b k[hju b ihrebgu
2. J_]bhgZevgu_ gZeh]b
3. F_klgu_ gZeh]b b k[hju
4. KljZoh\u_ \aghku

7.

1. Nhjfu gZeh]hh[eh`_gby \ fZeh]h ij_^ijbgbfZl_evkl\Z
2. IZl_glgZy kbkl_fZ gZeh]hh[eh`_gby
3. Mijhs_ggZy kbkl_fZ gZeh]hh[eh`_gby
4. GZeh] gZ ijhn_kkbhgZevguc ^hoh^

2

1.

.

1. Hlebqb_ km[t_dlZ gZeh]Z hl gZeh]h\h]h Z]_glZ
2. H[t_dl gZeh]Z ij_^f_l gZeh]Z

3. Ijbgpbi j_ab^_gHikb\ZbaZpby gZeh]h\hc gZ]jmadb \ khhfl_lk
j_ab^_glkl\Z
4. Ihjy^hd ihke_^h\Zl_evghklv b kihkh[u bkqbke_gby b mieZ
5. Kjhdb mieZlu gZeh]Z GZeh]h\uc i_jbh^ Hlq_lguc i_jbh^

1. Kljmdlmj Z gZeh]h\hc kbkl_fu
2. GZeh]kbkl_f_ [x^`_lgh]h j_]mebjh\Zgby
3. Bgnhjf Zpbhggu_ kbkl_fu b pbnjh\u_ gZeh]h\u_ k_j\bku NG
4. <gmlj_gg_ kh^_j`Zgb_ gZeh]h\h]h f_oZgbafZ
5. <b^u b f_lh^u gZeh]h\h]h ijh]ghabjh\Zgby

1. GZeh]h\Zy iheblbdZ Jpb\njmkeaZpybb wdhghfbdb
2. AZ^Zqb gZeh]h\hc iheblbdb gZ kh\j_f_gghf wlZi_

lh^]hlh\blv ij_a_glZpbx ih j_amevlZlZf \uiheg_gby aZ^Zgby
AZ^Zgb_
±ijb^mfZcl_ gZeh] b knhjfmebjmcl_ _]h p_e_\h_ gZagZq_gb_
±\u[_jbl_ gZeh]hieZl_evsbdh\ b jZajZ[hlZcl_ \k_ g_h[oh^bfu
h[t_dl gZeh]hh[eh`_gby gZeh]h\Zy [ZaZ gZeh]h\Zy klZ\dZ gZ
mieZlu
±mdZ`bl_ nmgdpbb wlh]h gZeh]Z
±^hdZ`bl_ p_e_khh[jZaghklv b_wn\n_dlbgyhklgZeh]h\mx kbkl_
H[yaZl_evgu_ keZc^u ij_a_glZpbb gZbf_gh\Zgb_ gZeh]
oZjZdl_jbklbdZ kms_kl_gguo we_f_glh\ gZeh]Z nmgdpbb gZeh]
H[t_f ^hdeZ±^ZkljZgbpu rjbnlhf 7LPHV 1HZ 5RPDQ

2.

0

1. KlZ^bb gZeh]h\h]h ijbgZai\h_^kjbZylbb
2. <b^u we_f_glu bZehlZhihegZgbjh\ZgbZ ij_^ijbylbb
3. Dhjihjlb\guc gZeh]h\uc t_kgs_^`kl_vglb aZ^Zqb
4. F_lh^u ij_^hl\jZs_gby mdehg_gby hl gZeh]h\

1

1. Ihgylb_ b \b^u gZeh]h\h]h dhgljhey
2. GZeh]h\u_ ijh_jdb nhjfu ijh_^_gby \b^u b p_eb km[t_d
3. Pbnjh\baZpby gZeh]hehy]h dhgl
4. Ihgylb_ gZeh]h\hc hl_lkl_gghklb b gZeh]h\h]h ijZ\
hl_lkl_gghklb aZ gZjmr_gb_ gZeh]h\h]h aZdhgh^Zl_evkl\Z

Bkihevamy pbnjh\hc gZeh]h\uc k_j\bk g_ kZcl_ kZGKijlh kjvb
k_[y b dhgljZ]_gZ^ https://pZ.ralog.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^hikjZ\ey_l ij_ih^Z\Zl_ev

.

2

1. IeZl_evsbGb>NE H[t_dl gZeh]hh[eh`_gby Hij_^_e_gb_ g
>hoh^u g_ ih^e_`Zshb[_ehg`Zeh]x
2. GZeh]h\u_ \uq_lu klZg^Zjlgu_ khpbZevgug_kbfmbshgkgl_
ijhn_kkbhgZevgu_ GZeh]hh[eh`_gb_ ^hoh^h\ hl ij_^ijbgbfZl_evl

3. KlZ\dG>NE lhjy^hd bkqbke_gby b mieZlu >_deZjZpby h ^h
4. GZeh] gZ bfms_kalbq_kdbo ebp lhjy^hd bkqbke_gby b mie

JZ[hlgbd hj]ZgbaZpbb ijbgbfZ\rbc mqZklb_ \ ]h^m \ ihke_^kl\bc dZlZkljhnu gZ Q_jgh[uevkdhc :WK \ ij_^_eZo ahg gZhe]h\hf i_jbh^_ bf_e ke_^mxsb_ ^hoh^u

‹ i i	IhdZaZl_eb	Yg\Z-j n_\jZ	FZjl
1.	AZjZ[hlgZy ieZlZ	26700	18500
2.	Dhfi_gkZpbhggu_ \uieZlu k\yaZggu_ k \ha ijbqbg_ggh]h ih\j_`^_gb_f a^hjh\vy	2500	2500
3.	Dhfi_gkZpbhggu_ \uieZlu k\yaggZbgfu_ k \ha dhfZg^bjh\hqguo jZk_hh^h\ \ lhf qbke_ \ ij_^_eZo mklZgh\e_gguo ghjf	7300 4000	4500 2000

KhklZ\ k_fvb

@_gZhqv]h^Z±klm^_dgZbgklblmlZ aZhqghc nhjfu h[mq_g±by k klm^_gl hqghc nhjfu h[mq_gby

Lj_[m_hkjy^_eblv kmff^uZjklgZugo gZeh]h\uoaZugy_\Z\jZevfZjl f_kyp gZeh]h\mx [Zam b G>NE\jaZZewyb\ZZvjl f_kyp

H^bghdhc fZl_jb ^\hbo ^_l_c \ \hajZkl_ ^h e_l _`_ jZ[hlh^Zl_e_f aZjZ[hlgZy ieZlZ j\mkmBfk_qbkefmvgkZeh]Z aZ gZeh] i_jbh^]h^

DZ^Zkljh\Zy klhbfhklv `±1 800 ]h^ hmZ KlZ\dZ±gZeh]ZjZ`^Zgbg ihemqbe ev]hlm \ k\yab k moh^hf gZ i_gkbx \ Z\]mkl_ l_dms_]h

Hij_^_ebl_ kmffm gZeh]Z gZ bfms_kl\h nbab^he`_g aZieZlblv k mq_lhf ev]hlu

AZihegbl_ ^_de-ZjZpbx ih ^Zgguf k\h_]h \ZjbZglZ ghf_j \ ihke_^g_c pbnj_ NBH klm^_glZ \ `mjgZe_ b jZaf_klbMoodle P>H (moodlesmolgu@gmail.com \ khhl_lkl\mxs__ aZ^ebZgbu_ ^bkpbiebgu

2.

=jZ`^Zgbg JN y\ey_lky bg\Zeb^hf ,,]jmiiu Bf__l \ kh[kl_ iehsZ^vx d\ f b kZ^h\uc ^hf h[s_c iehsZ^vx d\ f DZ^Zklj gZ ±3 200 jm[kZ^h\hf±1 500 hfZjm[

Hij_^_ebl_ fbgbfZevgmx kmffm gZeh]Z gZ bfms_kl\h nbab ^he`_g aZieZlblv k mq_lhf ev]hlu b ^_ckl\mxs_c gZeh]h\hc klZ fmgbpbiZevguo h[jZah\Zgbc BBBBBBBB h[eZklb dhgvjulguc h[jZah\Zgby ^ey dZ`^h]h klm^_glZ hij_^_ey_l ij_ih^Z\Zl_ev \hkihevamcl_kv pbnjh\uf gZeh]h\uf k_j\bkhf ©KijZ\hqgZy bgnhj ih bfms_kl_gguf gZeh]Zfª gZ kZ^h_NGK_lhkkb67 https://www.nalog.gov.ru/rn67/service/tax/.

J_amevlZlu kjZ\g_gby ij_^klZ\ljZaf_klZ[e\p_P>H Kfhe=Moodle kbkl_f (moodlesmolgu@gmail.com \ khhl_lkl\mxs__ aZ^ebZgbu_ ^bkpbi

3

1. GZeh] gZ ^h[Z\e_ggmx klhbfhklv IjZ\h\Zy [ZaZ Mjh_g IeZI_evsbdb gZeh]Z H[t_dl gZeh]hh[eh`_gby _Hgi_jeZp]hh[egh`_ighb GZeh]h\Zy [ZaZ GZeh]h\uc i_jbh^ KlZ\db gZeh]Z

2. Ihjy^hd bkqbke_gby gZeh]Z Ihjy^hd mieZlu gZeh]Z Ihjy^ \uq_lh\ Ihjy^hd \haf_s_gby gZeh]Z ba [x^`_lZ

1. H[eZklv ijbf_g_gby ihgb`hgu_ h]jZgbq_gby ijbf_g_gby ihgb` gZeh]hh[eh`_gby

>ey bkqbke_gby G>K hj]ZgbaZpby bf__l ke_^mxsb_ ^Zggu_

‹ i i	IhdZaZl_eb	?^ baf_j_g	AgZq_g ihdZaZl
1.	J_ZebaZpby ijh^mdpbb	rl	63000
2.	IhegZyhffd_jq_kdZy k_[_klhbfhklv _^bgb	jm[	2100
3.	J_glZ[_evghklv _^bgbpu ijh^mdpbb	%	60
4.	Klhbfhklv ijbh[j_l_ggh]h ijbgylh]h gZ fZl_jbZeh\ ^ey ijhba\h^kl_ggu-mZdlemjc_ ihklZ\sbdZ k±\G>Kh \ lhf qbke_ ±klhbfhklv ijbh[j_l_ggh]h kujvy b fZl_jbZeh\ ±G>K \ kqnZdlmj_ ihklZ\sbdZ [_a G>K	luk jm luk jm luk jm	96100 93900 Hij_^_e
5.	Klhbfhklv hieZq_gguo ijbgyluo gZ mq_ ijhba\h^kl_ggh]h gZagZ-qnZdlmj_ ihqklZ [_a G>K ±G>K \ kqnZdlmj_ ihklZ\sbdZ	luk jm luk jm	20450 Hij_^_e
6.	KlZ\dZ G>K	%	20

Lj_[m_lky hij_^_eblv jZkq_lu hj]ZgbaZpbb k [x^`_lhf ih G>K

< l_q_gb_ yg\Zjy ij_^ijbylb_ ijhba_eh j_ZebaZpbx ijh^mdp [_a G>K

15 ^ ih p_g_ jm[
17 _^ ih p_g_ jm[
28 _^ ih p_g_ jm[

< yg\Zj_ [ueb ijhba_^_gu ke_^mxsb_ ohayckl_ggu_ hi_jZp ±i_j_qbke_gh aZ Zj_g^m ijhba\h^kl_gguo ihf_jmgbc aZ yg\Z ±hieZq_gh ihklZ\sbdZ kujvm[ijbq_f kujvy hijboh^h\Zgh f_kypZ

±ihemq_gZ hieZlZ aZ k^Zggh_ \ Zj_g^m h[hjm^h°yq@&t^9Wi!0&

Ijh_klb ZgZeba jheb Zdpbah\ \ nhjfbjh\Zgbb ^hoh^h\ [x^`_
bkihevZgb_f >Zgguo ih nhjfZf klZlbklbq_kdhc gZeh]h\hc hlqz
Jhkkbb https://www.nalog.gov.ru/rn67/related_activities/statistics_and_analytics/forms/. J_amevlZlu
jZkq_lh\ ij_^klZ\vl_ \ lZ[ab_pklblb_ \ P>H Kfhe=M Moodle bkl_f
(moodlesmolgu@gmail.com \ khhl_lkl\mxs__ aZ^Zgb_ ^bkpbiebgu

-,

1. IjZ\h\Zy [ZaZ Mjh_gv [x^`_lghc kbkl_fu
2. IeZl_evsbdb gZeh]Z
3. H[t_dl gZeh]hh[eh`_gby Hij_^_e_gb_ kj_^g_]h^h\hc klhbf
bkqbke_gby gZeh]Z Ev]hlu ih gZeh]m
4. KlZ\db gZeh]Z Ihjy^hd b kjhdbZeh]hZ\Zuy^Zedh]ZjZGby

>ey bkqbke_gby gZeh]Z gZ bfms_kl\h hj]ZgbaZpby aZ i_j
bf__l ke_^mxsb_ ^Zggu_

‹ i i	IhdZaZl_eb	?^ baf_j_g	AgZq_g ihdZaZl
1.	Klhbfhklv g_^\b`bfh]h bfms_klZy gZqbZe \ dZq_kl_ hkgh\guo kj_^kl\ khklZ\beZ Yg\Zjv N_\jZev FZjl :ij_ev	luk jm	 133 350 130 600 130 300 250 800
2.	KmffZ gZqbke_gghc ZfhjlbaZpbb Yg\Zjv N_\jZev FZjl :ij_ev	luk jm	 25 300 50 800 66 300 102 700
3.	=h^h\Zy klZ\dZ gZeh]hZ\lhZ bf	%	2,2

Lj_[m_lky hij_^_eblv kmffm Z\Zgkh\h]h ieZl_`Z gZeh]Z g
d\ZjlZe

DZ^Zkljh\Zy klhbfhklv a^Zgby ijbgZ^e_`Zs_]h HHH ©Oª
khklZ\beZ00 jm[Z\]mklZ sl_]hm]h^Z hj]ZgbaZpby ijh^Z_l w
Hij_^_ebl_ fbgbfZevgmx kmffm gZeh]Z gZ bfms_kl\h dhlhjmx ^h
k mq_lhf ^_ckl\mxs_c gZeh]h\hc klZ\db gZ l_jjblhjbb BBBB
dhgdj_lguc n_^_jZevguc hdjm] hZ\Z^l_ew_l ihj_ihZjbZglZf >e
\hkihevamcl_kv pbnjh\uf gZeh]h\uf k_j\bkhf ©KijZ\hqgZy bgnhj
ih bfms_kl_gguf gZeh]Zfª gZ kZ https://www.nalog.gov.ru/rn67/service/tax/.

2.

5

1. GZeh]hieZl_evsbdb gZeh]hh[eh`_gby
2. Ihjy^hd hij_^_e_gby b deZkkbnbdZpby ^hoh^h\
3. =jmiibjh\dZ jZkoh^h\
4. GZeh]h\Zy [ZdbZ gZeh]Z Ihjy^hkd_gby b mieZlu GZeh]h\Zy

Hij_^_eblv gZeh] gZ ijb[uev aZ i_j\uc d\ZjlZ:e ih ke_^mxsbf

‹ i i	lhdZaZl_eb	?^ baf_j_	AgZq_g ihdZaZl
1.	J_Zebah\Zgh ba^_ebc	rl	65000
2.	P_Z k^_edb aZ _^bgbpm ba^_eby	jm[	3120
3.	FZl_jbZevgu_ jZkoh^u	luk jm	89200
4.	JZkoh^u gZ hieZlm ljm^Z	luk jm	5200
5.	KmffZ gZqbke_gghc ZfhjlbaZpbb	luk jm	1900
6.	ljhqb_ jZkoh^u k mq_lhf bkqbke_gguo g gZ khpbZevgh_ kljZoh\Zgb_	lukjm[	1 600
7.	JZkoh^u gZ dhfZ \ lhf qbke_ k_jo mklZgh\e_gguo ghjf	luk jm	295 100
8.	JZkoh^u gZ ebd\b^Zpbx \u\h^bfuo ba w hkgh\guo kj_^kl\	luk jm	400
9.	>hoh^u hl ^he_\h]h mqZklby \ ^jm]bo h	luk jm	330
10.	RljZnu ihemq_ggu_ aZ gZjmr_gb_ ^h]h\l	luk jm	85

< l_q_gb_ i_j\h]h d\ZjlZeZ hj]ZgbaZpby ijhba_eZh j_Ze ke_^mxsbf p_gZf k G>K

± _^ ih p_g_ jm[

± _^ ih p_g_ jm[

± _^ ih p_g[jm

K_[_klhbfhklv _^bgbpu ijh^mdpbb \ i_j\hf d\ZjlZe_ khklZ\be

< l_q_gb_ i_jbh^Z [ueb ijhba_^_gu lZd`_ ke_^mxsb_ ohayc

±gZ jZkq_lguc kq_l ihklmibeb ^_gv]b aZ j_Zebah\Zggh_ k_[_klhbfhklv dhlhjh]hjmu[eZ

±gZ jZkq_lguc kq_l ihklmibeb ^_gv]b aZ j_Zebah\Zggh_ h[h jm[l_j\hgZqZevgZy klhbfhklv wlh]h h[hjm^h\Zgby khklZ\eyeZ hgh [ueh baghr_gh gZ

JZkkqblZlv gZeh] gZ ijb[uev aZ i_j\uc d\ZjlZe

Ijh_klb ZgZeba jheb gZeh]Z gZ ijb[uev hj]ZgbaZpbc \ r jZaebqguo mjh\g_c aZ ihke_^gb_ e_l k bkihevah\Zgb_f >Zg gZeh]h\hc hlqzlghklb gZ kZcl_ NGK https://www.nalog.gov.ru/rn67/related_activities/statistics_and_analytics/forms/. J_amevlZlu jZkq_lh\ ij_^klZ\vl_ \ lZZ[ab_k_lblb_ \ P>H Kfhe=M Moodle bkl_f (moodlesmolgu@gmail.com \ khhl_lkl\mxs__ aZ^Zgb_ ^bkpbiebgu

7.

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1. K[hju aZ ihevah\Zgb_ h[t_dlZfbjZ`bo\alZghihevah\Zgb_ h[t_dl [bheh]bq_kdbo j_kmjkh\
2. <h^guc gZeh]
3. =hkm^Zjkl_ggZy ihrebgZ
4. GZeh] gZ ^h[uqm ihe_aguo bkdhiZ_fuo

Hj]ZgbaZpby jZkiheh`_ggZy \ P_gljZevghf wdhghfbyq_lkdh wdkiemZlZpbx h[t_dlZ l_iehwg_j]_lbdb k bkihevah\Zgb_f ijyfhlh

< l_dms_f]h^m aZ[hj \h^u ba j_db DeyavfZ \ ij_^_eZo mklZg
250 dm[f >ey \h^hkgZ[`_gby gZk_e_gby aZ[hj\hf^u khklZ\be
Hij_^_ebl_ gZeh]h\mx klZ\dm gZeh]h\mx [Zam b jZkkqblZ
kjhd _]h \g_k_gby \ [x^`_l

< gZeh]h\hf i_jbh^_ hj]ZgbaZpby ba\e_deZ ba g_^j l fbg
kh^_j`blky l ihe_aguo bkdhiZ_fuo
Ba mdZaZgguo l fbg_jZevgh]h kujvy l gZijZ\e_gh gZ kh
gm`^u kh^_j`blky l ihe_aguo bkdhiZ_fuo
Ba hklZ\r_]hky fbg_jZevgh]h kujvy
- \ hlghr_gbb l aZdhgq_g dhfie_dk l_ogheh]bq_kdbo hi
ihe_aguo bkdhiZ_fuo ba dhlhjuo l j_Zebah\Zgh \ wlhf `_ gZe
- l ih p_g_ jm[aZ l k mq_lhf G>K
- l ih p_g_ jm[aZ l k mq_lhf G>K
- \ hlghr_gbb l fbg_jZevgh]h kujvy dhfie_dk l_ogheh]
ba\e_q_gbxaguo ihe_bkdhiZ_fuo [m^_l aZdhgq_g \ ke_^mxs_f gZ
Hij_^_ebl_ kmffm gZeh]Z gZ ^h[uqm ihe_aguo bkdhiZ_fuo a

Bl Khdheh\ : = ijbf_gy_l mijhs_ggmx kbkl_fm gZeh]hh[
©^hoh^uZª_fguo jZ[hlgbdh\ \ k\h_c ^_yl_evghklb g_ ijb\e_dZ_l
2021] khklZ100e jm[
Hij_^_ebl_ jZaf_j kljZoh\uo \aghkh\ mieZqb\Z_fuo Bl
h[yaZl_evguf \b^Zf kljZoh\Zgby \ ] k bkiheva\h\Zgk_f\bkZ
GZeh]h\uc dZevdmeylhj ^ey jZkq_lZ kljZoh\uo \aghkh\ g
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1. LjZgkihjlguc gZeh]
2. GZeh] gZ b]hjguc [bag_k
3. A_f_evguc gZeh]
4. Lhj]h\uc k[hj

>ey bkqbke_gby ljZgkihjlgh]h gZeh]Z hj]ZgbaZpby bf__l
bkl_drbc gZeh]h\uc i_jbh^

‹ i i	IhdZaZl_eb	?^ baf_j_g	AgZq_g ihdZaZl
1.	Dhebq_kl\h ljZgkihjlguo kj_^kl\ aZj_]b bkl_dr_]h]h^Z -]jmah\u_ Z\lhfh[beb k fhsghklvx ^\b]Zl -e_]dh\u_ Z\lhfh[beb k fhsghklvx ^\b]Zl	_^ _^	18 6
2.	ljbh[j_l_g_ bkljbjh\Zg Z aZl_f ijh^Zg b l_q_gb_ Zij_ey f_kypZ e_]dh\hc Z\lhfh[^\b]Zl_ey e k	_^	1

Lj_[m_bkybkeblv ljZgkihjlguc gZeh] ih \b^Zf ljZgkihjlguo kj
h[smx kmffm gZeh]Z ih^e_`Zsmx mieZl_ \ [x^`

Nbabq_kdh_ ebph bf__l \ _^bghebqghc kh[kl_gghklb
fhsghklvx ^\b]Zl_ey =h^e \uimkdZ Z\l2020-[oeyklhbfh±klvfeg jm[
:\lhfh[bev ihklZ\e_g gZ mq_l hdly[jy]
Hij_^_ebl_ kmffm ljZgkihjlguo gZeh]Z\Z_fmx nbabq_kdbf ebph
bkihevah\Zgb_f pbnjh\h]h gZeh]h\h]h k_j\bkZ GZeh]h\uc d

ljZgkihjlgh]h gZeh]Z gZ kZcl_ NGK https://www.nalog.gov.ru/rn67/service/calc_transport/
dhgdj_lguc j_]bhg hij_^_ey_l ij_ih^Z\Zl_ev ih \ZjbZglZf

ljh_klb ZgZeba jheb gZeh]h\uo ieZl_`_c \ nhjfbjh\Zgbb ^
f_klguo [x^`_lh\ aZ ihke_^gb_ \Zegbl_fk>Zkghuevaih nhjfZf klZlbkl
gZeh]h\hc hlqzlghklb gZ kZcl_ NGK
https://www.nalog.gov.ru/rn67/related_activities/statistics_and_analytics/forms/.

8.

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1. Nhjfu gZeh]hh[eh`_gby km[t_dlh\ fZeh]h ij_^ijbgbfZl_ev
bg^b\b^mZevguc ij_^ijbgbfZl_e_c
2. lZl_glgZy kbkl_fZ gZeh]hh[eh`_g
3. Mijhs_ggZy kbkl_fZ gZeh]hh[eh`_gby
4. GZeh] gZ ijhn_kkbhgZevguc ^hoh^

1. AZjm[_`guc hiul gZeh]hh[eh`_gby km[t_dlh\ fZeh]h ij_^ijb
2. Kbkl_fZ gZeh]hh[eh`_gby \ugbeg_gbb kh]eZr_gbc h jZa^_e_ ijh^
3. Kbkl_fZ gZeh]hh[eh`_gby ^ey k_evkdhohayckl_gguo ijhba

Nbabq_kdhc_h l_ljh\ l G i_j_r_e gZ ki_pbZevguc gZeh]h\u
Zij_ey] < Zij_e_] hg hdZaZe mkem]b
±nbabq_kdhfmgeZbkmffm jm[
±HHH ©K\±gZ kmffm jm[
±Bl B\Zgh\m±gZB kmffm jm[
Hij_^_eblv gZeh]hZ]ahmxh Gl> jZaf_j ijbf_gy_fuo \uq_lh\ b b
Gl> d mieZl_ aZ Zij_ev]

Hj]ZgbaZpby ijhba\h^bl kZoZj ba kZoZjghc k_deu dhlhjmx
hl j_ZebaZpbb kZoZjZ500khklZmb[ebAZljZlu gZ ijhba\hckk\h_dkeZuoZajZg
gZeh]h\uc i_jbh^ khklZ\bjmb[gZ ba]hlh\e_gb_ kZoZjZ b±a kZ
600 000 jm[Hij_^_ebl_ y\ey_lky eb hj]ZgbaZpby k_evkdhohayc
bf_xsbf ijZ\h gZ jZ[hlm \ mkeh\byo mieZlu ?KOG

FZeh_ ij_^ijbylb_ aZgbfZxs__ky lmjbklbq_kdhc ^_yl_ev
Kfhe_gkdhc h[eZklb i_j_reh gZ mijhs_ggmx kbkl_fm gZeh]
gZeh]h\uc i_jbh^ khklZ\bjmb[AZljZlu hj]ZgbaZpbb aZ i_jjbhZ^ekhkl
±50 jm[aZjZ[hlg±200 ieZjZ[ijhqb_ j±500 000 jm[
JZkkqblZlv kmffm mieZqb\Z_fh]h _^bgh]h gZeh]Z aZ gZeh]h
±^ey h[t_dlZ gZeh]hh[eh`_gby ©>hoh^uª
±^ey h[t_dlZ gZeh]hh[eh`_gby ©>hoh^u aZ \uq_lhf jZkoh^h\
Hp_g_bl dZdhc h[t_dl gZeh]hh[eh`_gby _fm \u]h^g__ \u[jZ
ijh]jZffu <u[hj ih^oh^ys_]h j_`bfZ gZeh]hh[eh`_gby gZ kZ
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Bg^\b^mZevguc ij_^ijbgbfZl_ev K_lbg B B ieZgbjm_l k
hkms_kl\eylv mkem]b h[s_kl_ggh]h iblZgby k iehsZ^vx aZeZ
K__jAnZiZ^gh]h Z^fbgbkljZlb\gh]h hdjm]Z]hjh^Z Fhkd\u Dhebq_
± q_eblZ_ ieZgbjm_fu_ ^hoh±2 500 aZ jm[jZkoh±1 800 jm[\ lhf
qbke_ kljZoh\u_ \aghku aZ k_[y b±350 fgujm[jZ[hlgbdh\

L_fZ GZeh]hh[e km[t_dlh\ fZeh]h ij_^ijbgbfZl_evkl\ ki_pbZevgu_ gZeh j_`bfu	Kbkl_fZ gZeh]hh[eh`_gby ijb \uiheg_g jZa^_e_ ijh^ma[_`guc hiul gZeh] km[t_dlh\ fZeh]h ij_^ijbgbfZl
L_fZ GZeh]hh[e g_dhff_jq_kdbo b bghkljZgguo hj]Zg	KhklZ\ gZeh]h\ ieZl_evsbdZfb dh g_dhff_jq_kdb_ hj]ZgbaZpbb g_dhff_jq_kdbo hj]ZgbaZpbc aZgl aZgbfZxsboky ij_^ijbgbfZl_evkdhcvx Hkh[_gghklb bkqbke_gby b mieZlu gZ hj]ZgbaZpbyfb hkms_kl\eyxsbfb k\hx l_jjblhjbb JN
L_fZ GZeh]hh[e nbgZgkh\h]h k_dlh	<b^u gZeh]h\ mieZqb\Z_fuo klj gZeh]Z gZ ^h[Z\e_gkl gZeh]h\ mieZqb\Z_fuo klj GZeh]hh[eh`_gb_ ^_yl_evghklb ijhn_kkb jugdZ p_gguo [mfZ]

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1. Qlh lZdh_ gZeh]" < q_f hlebqb_ gZeh]h\h]h i_jbh^Z hl hlq_lgh]bo h[yaZl_evguo ie
2. DZdb_ wlZiu klZgh\e_gby gZeh]hh[eh`_gby fh`_l_ \u^_ebl
3. DZdb_ l_hjbb gZeh]hh[eh`_gby kms_kl\mxl"
4. GZah\bl_ hkgh\gu_ ijbagZdb gZeh]Z
5. DZdb_ deZkkbnub_dZijbagZdb ^_e_gby gZeh]h\ agZ_l_" >Z oZjZdl_jbklbdm
6. DZdb_ ijbgpbiu gZeh]hh[eh`_gby kms_kl\mxl" DZdb_ ij wdhghfbq_kdbf"
7. Qlh lZdh_ nmgdpby gZeh]Z" GZah\bl_ b hoZjZdl_jbamcl_ l
8. DZdh\h f_klh gZeh]h\ b gZeh]hh[eh`_gby fh`_l_ nZdmevlZlb\guf
9. Ijb_^bl_ ijbf_ju ijbf_g_gby kd\haguo pbnjh\uo l_ogheh]b \ JN b aZ jm[_`hf

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1. Qlh lZdh_ we_f_glu gZeh]Z" DZdb_ we_f_glu <u agZ_l_"
2. DZdb_ we_f_glu gZeh]Z kqbgZxbkyZkdZsdkl\ngZdmevlZlb\guf
3. Dlh y\ey_lky km[t_dlhf gZeh]Z" Dlh y\ey_lky gZeh]h\uf Z]
4. Qlh hagZqZ_l ijbgpbi j_ab^_glkl\Z"
5. DZdZy jZagbpZ kms_kl\m_l f_`^m ij_^f_lhf b h[t_dlhf gZeh
6. Qlh y\ey_lky bklhqgbdhf mieZlu gZeh]Z"
7. Qlh lZdh_ fZkrlZ[_^ghZgehh]Z gZeh]Z b gZeh]h\Zy [ZaZ" < q_f ^jm]Z"
8. DZdb_ f_lh^u nhjfbjh\Zgby gZeh]h\hc [Zau kms_kl\mxl"
9. < q_f hlebqb_ gZeh]h\h]h i_jbh^Z hl hlq_lgh]h"
10. Qlh lZdh_ klZ\dZ gZeh]Z" DZdbf h[jZahf fh`gh bo deZkkb
11. Qlh lZdh_ gZehh]hu\ub_^evy] q_]h hgb ijbf_gyxlky"
12. DZdb_ kihkh[u bkqbke_gby gZeh]Z <u agZ_l_"
13. HoZjZdl_jbamcl_ hkgh\gu_ kihkh[u mieZlu gZeh]Z
14. GZ dZdbo hkgh\Zgbyo b ijb dZdbo mkeh\byo kjhdb mi baf_g_gu" DZdbf h[jZahf"

4

1. Qlh y\ey_lky h[t_dlhf h[eh`_gby ZdpbaZfb"
2. DZdZy ijh^mdpby hlghkblky d ih^Zdpbaghc"
3. Dlh y\ey_lky ieZl_evsbdhf Zdpbah\"
4. DZdb_ klZ\db Zdpbah\ kms_kl\mxl"
5. DZdbf h[jZahf ijhbkoh^bl bkqbke_gb_ b mieZlZ ZdpbaZ"
6. DZd hij_^_ey_lky kmffZ ZdpbaZ ih^e_`ZsZy mieZl_ \ [x^`

5

1. IeZl_evsbdZfb dZdbo gZeh]h^by_ekdkykbjpZ gZ l_jjblhjbb J
2. DZdb_ hj]ZgbaZpbb y\eyxlky ieZl_evsbdZfb gZeh]Z gZ ijb
3. Dlh g_ y\ey_lky ieZl_evsbdhf gZeh]Z gZ ijb[uev"
4. Qlh ijbagZ_lky ^hoh^hf hl j_ZebaZpbb ijh^mdpbb jZ[hl m
5. Qlh hlghkblky d \g_j_ZebaZpbhgguf ^hoh^Zf b jZkoh^Zf"
6. DZdb_ ^hoh^u g_ mqblu\Zxlky \ p_eyo gZeh]hh[eh`_gby" C
7. I_j_qbkebl_ hkgh\gu_]jmiiu jZkoh^h\ ijbf_gy_fu_ ijb ijb[ueb
8. DZdb_ f_lh^u jZkq_lZ ZfhjlbaZpbb \ p_eyo gZeh]hh[HoZjZdl_jbamcl_ bo
9. DZdb_ klZ\hdbZ gZeijb[uev kms_kl\mxl" < dZdbo kemqZyo h
10. DZdhc ihjy^hd mieZlu gZeh]Z gZ ijb[uev kms_kl\m_l"

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1. Dlh y\ey_lky ieZl_evsbdhf gZeh]Z gZ bfms_kl\h hj]ZgbaZp
2. DZdh_ bfms_kl\h y\ey_lky h[t_dlhf h[eh`_gby"
3. DZdh_ bfms_kl\h g_ y\ey_lky h[t_dlhf h[eh`_gby"
4. DZd hij_^_ey_lky kj_^g_]h^h\Zy klhbfhklv bfms_kl\Z"
5. Ih dZdbf klZ\dZf mieZqb\Z_lky gZeh] gZ bfms_kl\h" < dZd
6. DZdb_ gZeh]b mieZqb\Zxl bghkljZggu_ xjb^bq_kdb_ ebpZ
7. DZdb_ pbnjh\u_h\gZek_j\bku b j_kmjku gZ kZcl_ NGK Jhk ^ey jZkq_lZ gZeh]Z gZ bfms_kl\h hj]ZgbaZpbc"

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1. DZdb_ ieZl_`b kms_kl\mxl \ kbkl_f_ ijbjh^hihevah\Zgby"
2. Dlh y\ey_lky ieZl_evsbdZlh_f`_wdbo i
3. DZdb_ ev]hlu kms_kl\mxl ih ieZl_`Zf aZ ihevah\Zgb_ ijbjh
4. DZdhc Zevl_jgZlb\guc \ZjbZgl jZkq_lZ ih j_kmjkguf ieZ hlghr_gbb dZdbo ebp"
5. DZdb_ pbnjh\u_ gZeh]h\u_ k_j\bku b j_kmjku gZ kZcl_ N ^eyZkq_lZ ljZgkihjlgh]h gZeh]Z b kljZoh\uo \aghkh\"

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1. DZdb_ km[t_dlu ij_^ijbgbfZl_evkl\Z hlghkylky d fZeuf"
2. DZdb_ hlebqbl_evgu_ hkh[_gghklb gZeh]hlyehu`_gb ij_^ijbgbfZl_e_c kms_kl\mxl"
3. < q_f hkh[_gghklv mieZlu gZeh]Z gZ ^hoh^u bg^b\b^mZev
4. Qlh y\ey_lky h[t_dlhf h[eh`_gby ih mijhs_gghc kbkl_f_"
5. < q_f aZdexqZxlky hkh[_gghklb mijhs_gghc kbkl_fu g xjb^bq_kdbo bkdbabqb_p"
6. DZdb_ klZ\db gZeh]Z ih mijhs_gghc kbkl_f_ kms_kl\mxl"
7. IeZl_evsbdZfb dZdbo gZeh]h\ g_ y\eyxlky km[t_dlu i_j_ kbkl_fm gZeh]hh[eh`_gby"

	%	(((		%
-20 Kihkh[ghklv _ jZ[hlm ih gZeh ieZgbjh\Zgbx \ khklZ_ [x^`_lh [x^`_lghc kbkl_ JN	9	- 11 Hkgh\u gZeh]h\uo jZkq_lh\		gZeh]h\h_ aZdhgh^Zl_evkl\h JN hkgh\u khklZ_ [x^`_lh\ [x^`_lghc kbkl_fu JN hkgh\u kbkl_fu \b^u gZeh]h\ we_f_glu gZeh]h\h]h h[yaZl_evkl\Z gZeh]h\h_ aZdhgh^Zl_evkl\h JN hkgh\u gZeh]h\hc kbkl_fu JN \b^u gZeh]h\ we_f_glu gZeh]h\h]h hkgh\u gZeh]h\h]h ieZgbjh\Zgby \ khklZ_ [x^`_lh\  gZeh]h\h_ aZdhgh^Zl_evkl\h JN hkgh\u ieZgbjh\Zgby \ khklZ\_ [x^`_lh\ [x^`_lghc kbkl_fu JN \b^u gZeh]h\ we_f_glu gZeh]h\h]h ihkljh_gby gZeh]h\hc kbkl_fu JN \b^u gZeh]h\ we_f_glu h[yaZl_evkl\Z  gZeh]h\h_ aZdhgh^Zl_evkl\h JN hkgh\u kbkl_fu \b^u gZeh]h\ we_f_glu gZeh]h\h]h gZeh]h\h]h ieZgbjh\Zgby \ khklZ\_ [x^`_lh\ [x^`_lghc kbkl_fu JN \b^u gZeh]h\ we_f_glu gZeh]h\h]h h[yaZl_evkl\Z  ZgZebabjh\Zlv gZeh]h\h_ aZdhgh^Zl_evkl\h hij_^_eylv wnn_dlb\gmx klZ\dm gZeh]hh[eh`_ ieZgbjh\Zgb_ \ khklZ\h\ jZaebqguo mjh\g_c

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<u i h e g _ g b _ d Z ` ^ h ] h b a a Z ^ Z g b c ^ e y k Z f h k h h e y ` g _ h e v f u h l v h
i j _ ^ k l Z \ e _ g h k l m ^ _ g l h f \ \ b ^ _ i b k v f _ g g h] h h l q _ l Z d h l h j u c k h ^
\ h i j h k k i j b \ _ ^ _ g b _ f n Z d l h \ i j b f _ j h \ b ^ _ c k l \ m x s _] h a Z d h g h ^ Z l _

H p _ g d Z	D j b l _ j b b h p _ g d b
A Z q l _ g h	^ Z g j Z a \ z j g m l u _ h l \ _ l u g Z \ h i j h k u d h g k i _ d l b j h n Z d l h \ i j b f _ j h \ b ^ _ c k l \ m x s _] h a Z d h g h ^ Z l _ e v
G _ a Z q l _ g h	g _ i j _ ^ k l Z \ e _ g d h g k ^ Z d l u g _ e j g u _ h l \ _ l u g Z d h g k i _ d l b j h \ Z g b y k i j b \ _ ^ _ g b _ f g _ k m s _ g _ ^ l c m x s b o g h j f Z l b \ g u o ^ h d m f _ g l h \

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< y g \ Z j _] l _ l j h \ B B g Z e h] h \ u c j _ a b ^ _ g l - i j J N ^ Z ì b ^ h
j _ Z e b a h \ Z e n b a b q _ k d h f m e b p m Z 0 0 l j m [[b e : \ l h a f Z [b e v g Z o h ^ b e l
k h [k l \ _ g g h k Z l g h B Z B B] h ^ Z J Z k o h ^ u g Z i j b h [j _ l _ g b _ Z \ l h f h [b e
i h ^ l \ _ j ` ^ _ g u H i j _ ^ _ e b l _ j Z a f _ j i j b f _ g y _ f u o b f m s _ k l \ _ g g u o g Z e h
b k m f f m G > N E k j _ Z e b a Z p b b Z \ l h f h [b e y

G Z h k g h \ Z g b b Z [a i i i k l ^ h o h G ^ D h \ J N h e ^ m e y q _ g g
g Z e h] h i e Z l _ e v s b d h f \ g Z e h] h \ h f i _ j b h ^ _ h l i j h ^ Z ` b b g h] h b f m
k h [k l \ _ g g h k l b g Z e h] h i e Z l _ e v s b d Z f _ g _ _ e _ l b f m s _ k l \ _ g g u c \
p _ e h f j m [a Z b k d e x q _ g b _ f k e m q Z _ \ d h Z] e ^ Z l _ f h g Z g l h b i g h f c ± g u d q v _
\ k m f f _ ^ h d m f _ g l Z e v g h i h ^ l \ _ j ` ^ _ g g u o j Z k o h ^ h \ g Z i _] h k i j b h [j _ G l D
J N : i h k d h e v d m l Z d b o j Z k o h ^ h \ m l _ l j h \ Z B B g _ l l h b f m s
250 j m [L h] ^ Z k m q _ l h f \ u q _ l Z g Z e h] h Z \ Z h y f h [Z b a e Z y h k l h k j h Z ^ Z b l b
G ; 0 0 0 j m [± 2 5 0 0 0 0 j m [= 5 0 j m [
K g _ _ l _ l j h \ B B ^ h e ` _ g a Z i e Z l b l j m G > N E j m [

J Z k k q b l Z c l _ k m f f m G > K i h ^ e _ ` Z s m x m i e Z l _ \ [ x ^ ` _ l \ h a f _
\ l h j h c d \ Z j l Z e B e B _] m x i s h b f k h i _ j Z p b y f H H H © K d Z a d Z ª
B B H H H © K d Z a d Z ª b : H © L j Z g a b l ª a Z d e x q b e b d] ^ h] h
r h d h e Z ^ g u o d h g n _ l © F b r d Z d h k 3 6 0 e Z m u [c ª \ i h l h f _ q g b _ k e _ G > K a Z
m k e h \ b y o q Z k l b q g h c i j _ ^ h i e Z l u
B B \ k h h l \ _ l ^ k h \ l h b h j k h f © H j Z g a b l ª i _ j _ q b k e b e h Z \ Z g k
1 2 0 0 j m [\ l h f q b k e _ G > K < w l h l ` _ ^ _ g v i j h ^ Z \ _ p H H
i h d m i Z l _ e x n k Z q d l m j m g Z Z \ Z g k
B B H H H © K d Z a d Z ª \ k q _ l i h e m q _ g g h] h Z \ Z g k Z h l
© L j Z g a b 0 0 0 d] r h d h e Z ^ g u o d h g n _ l © F b r d Z d h k h e j Z m [c ª \ i h l h f _ q g b _ k e
G > K a d Z] b \ u k l Z \ b e h - n f Z m d l k m j m l

l j b \ _ ^ _ g g u _ h i _ j Z p b b i j _ ^ m k f Z l j b \ Z x l j _ Z e b a Z p b x i j h b a \ _ ^ _
h [j Z a h f h g b y \ e y x l k y ± h p e h Z ^ g Z u f f b u f b G > K w l h f h i e Z l Z i h k l m i b e Z
q _ f h l] j m a d Z i j h ^ m d p b b i h w l h f - m \ Z k b Z e v h a f m k d k f u h i j _ ^ _ e _ g b y g
[Z a u b g Z q b k e _ g b y G > K j b k

G ; 1 2 0 0 j m [
G > K g Z q 1 2 0 0 0 0 j m [î 2 0 0 j m [

G ; 0 0 0 d] î j m [î j m [

G > K g 2 = 1 000 000 jm[î 120 jm[
GZ ^Zlm hl]jmadb qlh[u g_ ihemqbehkv ^\hcghc mieZlu
gZqbke_gguo kmffbK G>K g Zhq[oh^bfh ijbgylv d \uq_lm
G > K d \ = 1 2 0 jm[2 1).
KmffZ G > K ih^e_`ZsZy mieZl_ ih blh]Zf gZeh]h\h]h i_jbh^Z
G > K m = 2 000 000 jm[+ 120 000 jm[± 120 000 jm[= 200 jm[
.
=jZ`^Zgbg JN y\ey_lky bg\Zeb^hf ,,]jmiiu Bf__l \ kh[kl_
iehsZ^vx d\ f b kZ^h\uc ^hf h[s_c iehsZ^vx d\ f \ ]hjh
klhbfhklZjdlju gZ ±3 200 jm[kZ^h\h ± 1 500 hfZ jm[Hij_^_ebl
gZeh] gZ bfms_kl\h nbabq_kdh]h ebpZ aZ] \ hlghr_gbb ^Zg

Kh]eZkgh i kl GD JN nbabq_kdh_ ebph y\eyxs__ky l
ijZ\hgZ gZeh]h\u_ ev]hlu ih gZeh]m gZ bfms_kl\h nbabq_kdbo
ij_^hklZ\ey_lky \ hlghr_gbb h^gh]h h[t_dlZ gZeh]hh[eh`_gby d
h^gh]h ^hfZ b \ hlghr_gbb h^ghc d\Zjlbju LZdbf h[jZahf \
[m^_mieZqb\Zlv gZeh] gZ bfms_kl\h ihkdhevdm d\Zjlbjz b k
h[eZ]Zxlky

^ey j_r_gby kblmZpbhgguo
klm^_glZf g_h[oh^bfh bamqbiljZ\hgmjkZlbZahhl_lkl\mxsb_]eZ
GZeh]h\h]h ZdhJ^_dk_]bhgZevgu_ beb f_klgu_ aZdhgu dZkZxsb_k
mieZlu lh]h beb bgh]h gZeh]Z Hkh[h_ \gbfZgb_ ^he`gh [u
aZdhgh^Zl_evkhZgu [ulv mql_gu ihke_^gb_ baf_g_gby b ^hihe
ghjfZlb\gjZ\h\u_luZd

Hp_gdZ		OZjZdl_jbklbdb hl_lZ klm^_
Hlebqgh	AZql_gh	aZ^Zgb_ j_r_gh _jgh \ khhl_ll ^_ckl\mxs_]h aZdhgh^Zl_evkl\Z
Ohjhrh		aZ^Zgb_ j_r_gh \ khhl_lkl\bb ^_ckl\mxs_]h aZdhgh^Zl_evkim g_kms_kl_ggZy hrb[dZ \ jZkq_lZo j_r_gby
M^h\e_l\hjbl_e	G_ aZql	ijb j_r_gbb aZ^Zgby mql_gu g ^_ckl\mxs_]h aZdhgh^Zl_evkl\Z hrb[hqghfm j_r_gbx
G_m^h\e_l\hjb		j_r_gb_ aZ^Zgby ggZhkhfZgh^_ckl aZdhgh^Zl_evkl\Z bkihevah\Zgu aZdhgh^Zl_evkl\Z bkihevamx aZdhgh^Zl_evkl\Z g_ khhl_lkl\m aZ^Zq_

% %

- **6**

[klZgh\e_gby ijhfure_gghklb
\ jZa\blby lhj]h\eb

. **6**

Z ijhklhlm bkqbke_gby b mieZlu gZeh]h\ ^ey ieZl_evsbdZ
[ijhklhlm \abfZgby gZeh]h\ ^ey nbkdZevguo hj]Zgh\

)

6

Z gZeh] gZ ^h[Z\e_ggmx klhbfhklv
[gZeh] gZ ijb[uev

)

0 **6**

Z]jZ`^Zgkdh]h ijZ\Z

[m]heh\gh]h ijZ\Z

)

1 **6**

Z lhevdh]jZ`^Zg_ JN

\ lhevdh]jZ`^Zg_ JN b bghkljZggu_ ]jZ`^Zg_

2 **6**

Z gZeh]h\hc [Zahc b gZ;eh]h\hc klZ\dhc

\ ^hoh^Zfb [x^`_lZ b gZeh]h\hc [Zahc

3 **-, ! 6**

Z ^_lkdb_ lh\Zju

\ i_jbh^bq_kdb_ i_qZlgu_ ba^Zgby

ihkljh_gb_ l_klh\ ij_^iheZ]Z_
aZ^Zgbc \ hldjulhc nhjf_ ijb wlhf ijZ\bevguc hl_l fh`_l [ulv lhe

Djbl_jbb hp_gdb mjh\gy h\eZ^_gby klm^_glZfb dhfi_l_gpbyfb
mq_h[g ^bkpbiebg_

Hp_gdZ		OZjZdl_jbklbdb hl_lZ klr
Hlebqgh	AZql_g	90- ijZ\bevguo hl_lh\
Ohjhrh		71-89%
M^h\e_l\hjbl_ev	G_ aZql	51-70%
G_m^h\e_l\hjbl_		F_g__

4) **%**

Hkh[_kdbh bkqbke_gby gZeh]h\hc [Zau ih gZeh]m gZ bfms_kl\h
AZ^Zh\ZjbZglZf
JZkkqblZlv G>NE b aZihegblv ^_d-eZ>jXEbaZih Bhjf_
Nbabq_kdh_ ebph N BgZeh]hmjlaglZgl JN ^ZlZ jh`^_gby iZki
Z^j_k_el_nhg fh`gh \ufure_ggu_
>Zggu_ h nbabq_kdhf ebp_ b _]h ^_lyo

GZbf_gh\Zgb_ ihdZaZl_ey	AgZq_gb_ ihdZaZ
±jZ[hlgbd	bg\Zeb^ ,,]j
±^_lb ^h e_l \hajZkl e_l	b
±^_lb ^h e_l aZh-qhZayjZkkljfe_l	22

AZ] Bihg_kkeu^mxsb_ jZkoh^u

GZbf_gh\Zgb_ jZkoh^Z	KmffZ jZkoh^Z luk
±klhbfhklv e_q_gby nbabq_kdh]h ebpZ ^hjh]hk	50
±klhbfhklv ijbh[j_l_gghc d\Zjlbju bxev	5 000
±klhbfhklv h[mq_gby ^_l_c \ \hajZkl_ e_l Z\	50 (22)
±klhbfhkljh[j_l_gby f_^bdZf_glh\ ^ey e_q_gby \ \hajZkl_ e_l	5 (10)

AZB] ihemq_gu ke_^mxsb_ ^hoh^u

GZbf_gh\Zgb_ ^hoh^Z bklhqgbd	KmffZ ^hoh^Z luk
±aZjZ[hlgZy ieZlZ \ f_kyeZeHHZ[c_gl	25
±fZl_jbZevgZy ihfhsvHHxgbZeh]hZu_gl	5

±^b\b^_g^u ih j_r_gbx]h^h\h]h h[s_]h kh[bxev :H±@ZªehZ]h\uc Z]_gl	10
±klhbfhklv ijh^Zggh]h B\Zgh\m B B Z\lhfh kh[kl_gghklb " e_l ^hdmf_glh\ gZ ijbh[j	150 (1)

Dhgljhevg Zy jZ[hlZ \uihegy_lky \ ibkvf_gghf \b^_ b k^Z_lky
<ZjbZg\k_]h± \ZjbZgldhhgljhevghc jZ[hlu \u[bjZ_lky klm
khhl_lkl\bb k ikkebnjhcy^dh\ghf_ZNBHklm^_g\ZmjgZe_
JZ[hlZ \dexqZ_l aZ^Zgby aZ^Z±gbZ_dlbqj_kdbq_kdh_
Hl_l gZ i_j\h_ l_hj_lbq_kdh_ aZ^Zgb_ ^he`_gb kh^e_gmZv
bgnhjfZpbx kh kkuedZfb gZ\h\fZ_lbZgdhu JN
Ijb \uiheg_gbb \±hijhZdlbqhkd aZ^Zgby g_h[oh^bfh ijhba_k
aZ^Zqb b ijb]\hhk[hkg_h\Zgb_ \ khhl_lkl\bb k GZeh]h\uf dh^_dkhf J

Hp_gdZ		OZjZdl_jbklbdb hl_lZ klm^_glZ
Hlebqgh	AZql_gl	l_hj_lbq_kdh_ aZ^Zgb_ \uiheg_gh h\\Zjg kkuedZfb gZ khhl_lkl\mxsb_ klZlvb GZeh j_r_gb_ aZ^Zqb _jgh_ ijb_^_gh h[hkg jZkq_lh\ \ khhl_lkl\bb k GZeh]h\uf dh^_d
Ohjhrh		l_hj_lbq_kdh_ aZ^Zgb_ \uiheg_gh \ g_^hklZlhqgh Zj]mh_gkbjhe\dZZgfb gZ khhl_ klZlvb GZeh]h\h]h dh^_dkZ JN j_r_gb_ aZ^Zqb \ hkgh\ghf _jgh_ g_^ ghjfZfb gZeh]h\h]h aZdhgh^Zl_evkl\Z
M^h\e_l\hjbl_e	G_ aZq	kh^_j`Zgb_ l_hj_lbq_kdh]h aZ^Zgby g_ ^_ckl\mxs_]h gZeh]h\h]h aZdhgh^Zl_evkl\Z eb[h aZ^ZqZ hlkmlkl\m_l h[hkgh\Zgb_ ijhba_^_gguo j
G_m^h\e_l\hjb		kh^_j`Zgb_ l_hj_lbq_kdh]h aZ^Zgby g_ ^_ckl\mxs_]h gZeh]h\h]h aZdhgh^Zl_evk g__jgh

1%

1. Wdhghfbq_kdh_ kh^_j`Zgb_ b nmgdpbb gZeh]h\
2. GZeh]b \ pbnjh\hc wdhghfbd_
3. Ihgylb_ kljmdlmjZ b hkgh\u ihkljh_gby gZeh]h\hc kbkl_fu
4. OZjZdl_jbklbdZ gZeh]h\hc iheblbdb Jhkkb gZ kh\j_f_gghf
5. OZjZdl_jbklbdZ kbkl_fu gZeh]h\hc ihkdbhgljh
6. Bgnhjf Zpbhggu_ kbkl_fu b k_j\bku NGK Jhkkbb
7. Pbnjh\u_ j_kmjku ^ey \aZbfh^_ckl\by b h[f_gZ bgnhjfZ Bgl_jg_l
8. Pbnjh\baZpby gZeh]h\h]h dhgljhey \ JN
9. GZeh]hh[eh`_gb_ bfms_kl\Z nbabq_kdbo ebp \ JN
10. GZeh] gZ ^hoh^u nbabq_kdbo ebp ihjy^hd ijbf_g_gby gZ we_f_glh\
11. GZeh] gZ ^hoh^u nbabq_kdbo ebp ihjy^hd ijbf_g_gby gZ
12. Hkh[_gghklb gZeh]hh[eh`_gby ^hoh^h\ nbabq_kdbo ebp \b^_ fZl_jbZevghc \u]h^u
13. :dpbau h[sZy oZjZdl_jbklbdZ we_f_glh\
14. Hkh[_gghklb gZeh]h\h]h dhgljhey b mieZlu G>K
15. OZjZdl_jbklbdZ gZeh]Z gZ ijb[uev hj]ZgbaZpbc
16. =jmiibjh\dZ ^hoh^h\ hj]ZgbaZpbb mqblu\Z_fuo \ p_eyo g hj]ZgbaZpbb
17. =jmiibjh\dZ jZkoh^h\ hj]ZgbaZpbb mqblu\Z_fuo \ p_ ijb[ueb hj]ZgbaZpbb

18. Ihjy^d bkqbke_gby gZeh]h\hc [Zau ih gZeh]m gZ ijb[uev
19. Ihjy^hd bkqbke_gby b mieZlu gZeh]Z gZ bfms_kl\h hj]Zgb
20. LjZgkihjlguc gZeh] oZjZdl_jbklbdZ we_f_glh\ gZeh]
bkqbke_gby b mieZlu \ [x^`_l
21. Mijhs_ggZy kbkl_fZlbq_kdh_ agZgb_ mq_[gh]h fZl_jbZeZ dhlhjh_ fh`_l [ulv \h ^Zevg_cr_c mqz[u b ij_^klhys_c jZ[hlu g_^hklZlhqgh_ agZdhfkl\h k hkgh\ghc ebl_jZlmju b agZdhfkl\h k ebl_jZlmjhc ijZ\bevgh_ \uiheg_gb_ ijZdlbq_kdh_ aZ^Zgby
22. OZjZdl_jbklbdZ iZl_glghc kbkl_fu gZeh]hh[eh`_gby ihjy mkeh\by i_j_oh^Z gZ iZl_glgmx kbkl_fm
23. OZjZdl_jbklbdZ _^bgh]h gZeh]Z ^ey k_evohakjqhbkae\h^by_e mieZlu
24. GZeh] gZ ^h[uqm ihe_aguo bkdhiZ_fuo
25. <h^guc gZeh]
26. K[hju aZ ihevah\Zgb_ h[t_dlZfb `b\hlgh]h fbjZ b \h^gu j_kmjkZfb
27. IeZl_evsbdb a_f_evgh]h gZeh]Z h[t_dlu h[eh`_gby kl bkqbke_gby b mieZlu \ [x^`_
28. <b^u b hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\ bghkl nbabq_kdbfb ebpZfb
29. Hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\ g_dhff_jq_kdb
30. Hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\ dj_^blgufb hj]
31. Hkh[_gghklb bkqbke_gby b mieZlu gZeh]h\ kljZoh\ufb hj]ZgbaZpby
32. =hkm^Zjkl_ggZy ihrebgZ
33. GZeh] gZ b]hjguc [bag_k
34. GZeh] gZ ijhn_kkbhgZevguc ^hoh^

WdaZf_g ijh\h^9bkkyf_klj_ ihke_ bamq_gby \k_]h dmjkZ \ [be_lZf k ij_^\Zjbl_evghc ih^]hlhdZh^c fbql_kdhgbh_qZkZ WdaZf_ [be_lu ml_j`^Zxlky gZ aZk_^Zgbb dZn_^ju b ih^ibku\Zxlky aZ\_ kh^_j`Zlky ^\Z l_hj_lbq_kdbo \hijhkZ b ijZdlbq_kdh_ aZ^Zgb_

Hp_gdZ	OZjZdl_jbklbdb hl_gZkl
Hlebqgh	hl_l h[gZjm`b\Zxsbc \k_klhjhgg__ kbkl_ agZgb_ mq_[gh]h fZl_jbZeZ ij_^mkfhlj mk\h_gb_ hkgh\ghc ebl_jZlmju b agZdhfk ebl_jZlmjhc ijZ\bevgh_ \uiheg_gb_ ijZdlbq
Ohjrh	hl_l ijZ\bevguc ihdZau\Zxsbc ^hklZl kbkl_fZlbq_kdh_ agZgb_ mq_[gh]h fZl_jb ijh]jZffhc mk\h_gb_ hkgh\ghc ebl_jZl g_agZqbl_evgu_ hrb[db \ hl_l_ b ijb \uih aZ^Zgby
M^h\e_l\hjbgh_ev	g_iheguc hl_l ^_fhgkljbjmxsbc ih_joghkl mq_[gh]h fZl_jbZeZ dhlhjh_ fh`_l [ulv \h ^Zevg_cr_c mqz[u b ij_^klhys_c jZ[hlu g_^hklZlhqgh_ agZdhfkl\h k hkgh\g j_dhf_g^h\Zgghc ijhjZffhc \uiheg_gb_ ij aZ^Zgby
G_m^h\e_l\hjbl	hl_l \ dhlhjhf ^hims_gu]jm[u_ hrb[db mq_[gh]h fZl_jbZeZ b hkgh\ghc ebl_jZlr ijh]jZffhc ijZdlbq_kdh_ aZ^Zgb_ \uiheg_g beb g_ \uihgeh

1. GZeh]b b gZeh]hh[emq`_[gbb_d b ijZdlbdmf >^eQ_ jmladh\>b ^j @
ih^ j_^Zdpb:_d b?jh\h±c6-_ ba^ i_j_jZ[±Fhkd\Z Ba^Zl_evkl\h XjZ
2022. ±483 k± <ukr__ h[jZah\ZgbN 978-5-534-14806-0. ± L_dkl we_dljhgguc
H[jZah\Zl_evgZy ieZlnhjfZ ±XjZcl URL: https://urait.ru/bcode/488995
2. GZeh]b b gZeh]h\Zy kbkl_fZ Jhkkbmdq[hgdbN_b^ijZdlbdmf ^ey
EB=hgqZj_gdh >bhl^j_l@l_gguc j_^Zdlhjeyd= ??Kfbjgh\Z4-_ ba^ i_j_jZ[
^hi±Fhkd\ZBa^Zl_evkl\h XjZcl ±470 k± <ukr__ h[jZah\ZgbN 978-5-534-
08916-5. ± L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ Xj
https://urait.ru/bcode/489056
3. lZgkdh\=<GZeh]b b gZeh]hh[emq`_[gbb_d ^ey<=maZgkdh±8-_
ba^ i_j_jZ[±Fhkd\ZBa^Zl_evkl\h XjZcl ±474 k± <ukr__ h[jZah\ZgbN
ISBN 978-5-534-15298-2. ± L_dkl we_dljhgguc H[jZah\Zl_evgZy i²eZlnhj
URL: https://urait.ru/bcode/488224

4. GZeh]h\uc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv i_j\Zy
‹-NA j_^hl ±>hklmi ba-kjiZZh\hc kbkl_fu
©DhgkmevlZgllexkª
5. GZeh]h\uc dhJh^_dkckdhc N_^_jZpbb qZklv \lhjZy N_^_
‹-NA j_^hl ±>hklmi ba-kjiZZh\hc kbkl_fu
©DhgkmevlZgllexkª
6. =jZ`^Zgkdbc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv i_j\Zy
‹-NA j_^hl ±>hklmi ba-kjiZZh\hc kbkl_fu
©DhgkmevlZgllexkª
7. =jZ`^Zgkdbc dh^_dk Jhkkbckdhc N_^_jZpbb qZklv \lhjZy
‹-NA j_^hl ±>hklmi ba-kjiZZh\hc kbkl_fu
©DhgkmevlZgllexkª
8. Dh^_dk^hlbgZbkljZlb\guo ijZ\hgZjmr_gbyo Jhkkbckdhc N_^_j
aZdhghl -NA j_^hl ±>hklmi ba-kjiZZh\hc kbkl_fu
©DhgkmevlZgllexkª
9. LZfh`_gguc dh^_dk ?\jZabckdh]h wdhghfbq_kdh]h khxa
ijbeh`_gxb_d >h]h\hjm h LZfh`_gghf dh^_dk_ ?\jZabckdh]±h wdl
>hklmi ba-kjiZZh\hc kbkl_fu ©DhgkmevlZgllexkª
10. Eudh\ZGEGZeh]b b gZeh]hh[emq`_[gbb_d ^eyEGmEaudh\Z3-_
ba^ i_j_jZ[±Fhkd\ZBa^Zl_evkl\h XjZcl ±357 k± <ukr__ h[jZah\ZgbN
ISBN 978-5-534-14796-4. ± L_dkl we_dljhgguc H[jZah\Zl_evgZy ieZlnh
URL: https://urait.ru/bcode/489541
11. GZeh]b b gZeh]hh[emq`_[gbbjZdlbdmf ^ey\=maheyd >b;^j @
hl_lkl_ggu_ j_^Zdlhjeyd= ??Kfbjgh\Z4-_ ba±^Fhkd\Z Ba^Zl_evkl\h
XjZcl ±380 k± <ukr__ h[jZah\ZgbN 978-5-534-14018-7. ± L_dkl
we_dljhgguc H[jZah\Zl_evgZy ieZlnhjfZ URL: https://urait.ru/bcode/488809

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12. KijZ\hqijZ\h\Zy kbkl_fZ ©Dhgkmevl±Zgwww.consultant.ru
13. GZmqlghgbq_kdbdc ijZ\h\hc bgnhjfZpbb ±©Khttp://www.sistema.ru
14. ;ZaZ^Zgguo wdhghfbdhttp://www.pzl.gov.ru
15. GZmqgZy we_dljhggZ±http://elibrary.ru dZ
16. Bg_klbppbhgguc ihjlZe Kfhe_±http://www.sfera-con.ru
17. HnbpbZevguc kZcl :^fbgbkljZpbhttp://www.roskazna.ru
18. HnbpbZevguc kZcl NgZejZeh\bckem±http://www.nalog.ru

19. Hnbpb Zevguc kZcl Fbgbkl_jkl\Z wdhghfbq_kdh±]h http://www.economy.gov.ru
20. Hnbpb Zevguc kZcl Fbgbkl_jkl\Z http://www.gks.ru
21. Hnbpb Zevguc kZcl N_^_jZevghc kem`[u]hkm^Z±jkl_ http://www.gks.ru
22. We_dljhggZy [b[ebhl_qgZy kbkl_fZ ©W;K XJ:CLª
23. GZpbhgZevguc bgklblml kbkl_fguo bkke_^h\Zgbc ijh[e_ ZgZeblbq_kdb_ fZl_jbZeu ih gZeh]hh[eh`_g±
24. GZeh]b \ ±

8.

25. :e_dkZg^jh\Z ? : GZeh]b b gZeh]hh[eh`_g^be_ Kfhe_gkd-\hBakKfhe=M we_dljhg hil ^bkd L_dkl we_dljhg
26. :e_dkZg^jh\Z H?kgh\u gZeh]h\uo jZkq_lh\ ijZdlbdmf Kfhe=M k
27. Fmevlbf_^bcgu_ ij_\aijhlZ;ZbPowerPoint ^ey ijh_^_gby e_dpbc
28. AZ^Zgby \ we_dljhgghf \b^_ ih l_fZf ^bkpbiebgu We_dljhggu_ fZl_jbZeu jZaf_s_gu gZ h[jZah\Zl_ Kfhe=M http://moodle.smolgu.ru

9.

Microsoft Open License (Windows XP, 7, 8, 10, Server, Office 2003-2016), Ebp_gaby 66920993 h 24.05.2016, _`_]h^gh_ h[gh\e_gb_

Microsoft Open License (Windows XP, 7, 8, 10, Server, Office 2003-2016), Ebp_gaby 66975477 h 03.06.2016, _`_]h^gh[_gh\e_gb_

Dr. Web Server/Desktop Security Suite (:glb\bj)mKbp_gaby E54E-QN5S-6FG2-N76B, _`_]h^gh[_gh\e_gb_

Kaspersky Endpoint Security ^ey [bag±_kZg^Zjlguc Ebp_gaby EB61-161216081242, _`_]h^gh_ h[g.h\e_gb_

We_dljhggZy [b[ebhl_qgZy kbkl_fZ ©W;K XJ:CLª >h]h\hj _`_]h^ghg_h\e_gb_

We_dljhggZy hjfZpb-hdjZah\Zl_evgZy kj_^Z K>H Jmkkdbc 0RF l_ogbq_kdbf h[kem`b\Zgb_f :dl gZ i_j_^Zqm ijZ\ ‹ML>X h h[gh\e_gb_

-, -

Zm508 mq_[gh]h dhjimkZ ‹
KlZg^ZjlgZy mq_[gZy68 mq_[guo ihkZ^hqguo f_kl klhe b ij_ih^Z\Zl±iehy rl
DZn_^jZ ^ey e±dlhjZ
>hkdZ gZkl_ggZy lj_mwel_f_glgZy
GZihevguc fh[bevguc ijh_dpbhIGTEu±e wdjZg '$
Fmevlbf_^jbZdilhj %±HQr4
Ghml[md /±HQrRYR
Dhehgdb *±HQrLXV

Zm^3 mq_[gh]h dhjimkZ ‹
KlZg^ZjlgZy mq_[gZy f_[_ev mq_[guo ihkZ^hqguo f_ ij_ih^Z\Zl±iehy rl
DZn_^jZ ^ey e±dlhjZ
>hkdZ gZkl_ggZy lj_mwel_f_glgZy

Zm^ mq_[gh]h dhjimkZ ‹
Dhfivxl_jguc deZkk k ^hklmihf d k_lb ©Bgl_jg_lª b WBHK K
Mq_[gZy f_[_ev mq_[guo ihkZ^hqguo f_klZ
H[hjm^h\Zgb_ bgl_jZdlb\glZy fmkvdZ f± ^bcguc ijh_drllhj 1(& ±
dhfivxl_jh\ k \uoh^hf \ Bgl_jg_l

ДОКУМЕНТ ПОДПИСАН
ЭЛЕКТРОННОЙ ПОДПИСЬЮ

Сертификат: 6314D933A15C8353E7BB5D5EF00A3529...
Владелец: Артеменков Михаил Николаевич
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