

A : D H ⊕ U J = U A K D H K I M ; E B D B

]; b r d _ c h l 17 b x e 2000] h ^ 61

H \ g _ r g _ f b] j Z p b b

(< j _ ^ Z d p a d h g D J h l 21 g h y [j 2002] h ^ 153, 6 Z \] m k 2005
] h ^ 125, 23 f Z y 2008] h ^ 98, 25 n _ \ j Z e 2009] h ^ 68, 12
h d l y [j 2009] h ^ 262, 26 b x e 2011] h ^ 127, 17 f Z j l Z 2012] h ^
19, 24 b x e 2013] h ^ 160, 9 ^ _ d Z [2013] h ^ 214)

G Z k l h y s b A c Z d h g _] m e b j m i j Z \ h \ u _ h l g h r _ g b y h [e Z k l h g _ r g _ c f b] j Z p b b
h i j _ ^ _ e y i j Z \ h \ u _ h k g h \ u g _ r g _ f b] j Z p b b D u j] u a k d h _ k i m [e . b d _

J : A > ? E

H ; S B ? I H E H @ ? G B Y

K I Z l v y . H k g h \ g u i h g y l b y b k i h e v a m _ f l u g Z k l h y s _ A Z d h g _
: ^ f b g b k l j Z l b \ g h \ u ^ \ h j _ g b _ i j b g m ^ b l _ e v d h d h g l j h e b j m _ f i h j _ f _ s _ g b _
b g h k l j Z g g l j Z ` ^ Z d e b p [_ a] j Z ` ^ Z g k l \ Z _ j _ a] h k m ^ Z j k l \ _ g j d g b p a n Z i j _ ^ _ e u
D u j] u a k d h _ k i m [e b d k e m q Z i y o ^ m k f h l j _ g g Z d h g h ^ Z l _ e v d l j h] u a k d h _ k i m [e . b d b
; _ a \ b a h \ u j c _ b f - j _ ` b f i j b d h l h j h] j Z ` ^ Z g b g h k l j Z g g] h k m ^ Z j k l \ Z x l i j Z \ h
[_ a h n h j f e _ g b p a u t _ a ` Z l \ u _ a ` Z l k e _ ^ h \ Z l j Z g a b l h i f _ j _ ^ \ b] Z l v k i j _ [u \ Z l v g Z
l _ j j b l h j b D u j] u a k d h _ k i m [e b i d b J _ k i m [e b d h c w l h f d Z q _ k l \ _ k e b b g
A Z d h g g

- j h ^ b l _ e b m k u g h \ b l _ e b _ d m g u h i _ q b l _ e Z l Z d ` _
i j _ ^ k l Z \ b l _ e j j Z g b a Z p e b , p g Z i h i _ q _ g b b l h j u g Z o h ^ b e k y p h m q Z k l \ m x s ^ _ e _
B f f b] j Z g t e b p h y \ e y x s _ _ h y g h k l j Z g g l j Z ` ^ Z g b g b e b e b p h [_ a] j Z ` ^ Z g k l \ Z
\ t _ a ` Z x s _ \ D u j] u a k d h _ k i m [e b d Z a Z d h g g h u k g h \ Z g k p o e v k h k l h y g g h d h _ e v k l \ Z
B f f b] j Z p b y \ t _ a ^ b g h k l j Z g g l j Z ` ^ Z d e b e b p [_ a] j Z ` ^ Z g k l \ Z D u j] u a k d m x
J _ k i m [e b d Z h k l h y g g h b l _ e v k l \ h
B g h k l j Z g g d j Z ` ^ Z g b - g e b p h g _ y \ e y x s _ _ h j y Z ` ^ Z g b g D f u j] u a k d h _ k i m [e b d b
b f _ x s _ _ ^ h d Z a Z l _ e v k l \ Z _ c i j b g Z ^ e _ ` g h k d b] j Z ` ^ Z g k l \ d Z d h e b [h b g h k l j Z g g h] h
] h k m ^ Z j k l \ Z
E b p h [_ a] j Z ` ^ Z g k l \ Z e b p h g _ y \ e y x s _ _ h j y Z ` ^ Z g b g D f u j] u a k d h _ k i m [e b d d _
b f _ x s _ _ ^ h d Z a Z l _ e v k l \ h _ c i j b g Z ^ e _ ` g h k d b] j Z ` ^ Z g k l \ d Z d h e b [h b g h k l j Z g g h] h
] h k m ^ Z j k l \ Z
F b] j Z p b y i _ j _ f _ s _ g b n b a b q _ k d e b p i h j Z a e b q g u i f b q b g Z f a D u j] u a k d h c
J _ k i m [e b d b j m] b] h k m ^ Z j k l \ Z a ^ j m] b] h k m ^ Z j k l \

L j Z g a b l g Z f y b] j Z p b y - i _ j _ f _ s _ g b _ g _ j _ a l _ j j b l h j b x D u j] u a k d h c _ k i m [e b d b b g h k l j Z g g i j z ` ^ Z g e b p [_ a] j Z ` ^ Z g k l g Z l _ j j b l h j b * j m] h] h k m ^ Z j k l \ Z

L j m ^ h \ Z f y b] j Z p b y ^ h [j h \ h e v g i h _ j _ f _ s _ g b g Z a Z d h g g h k f g h \ Z g r b b a b q _ k e b , p i h k l h y g g i j h ` b \ Z x s b o g Z l _ j j b l h j b b D u j] u a k d h c _ k i m [e , b d e b z i j _ ^ _ e u D u j] u a k d h c J _ k i m [e , b z b z d ` b g h k l j Z g g i j z ` ^ Z g e b p [_ a] j Z ` ^ Z g k l \ i z k l h y g g i j h ` b \ Z x s b o g _ i j _ ^ _ e h D u j] u a k d h c _ k i m [e b d i p b [u \ Z x s b o g Z l _ j j b l h j b D u j] u a k d h c _ k i m [e b k p b _ e v x h k m s _ k l \ e b g f b y i e Z q b \ Z _ i h _ c f _ g g h b e b i h k l h y g g i j h m ^ h \ h ` c _ y l _ e v g h k l b

M i j h s _ g g u c b a h \ u c j _ ` b f - j _ ` b f i j b d h l h j h f j Z ` ^ Z g b g h k l j Z g g h j h k m ^ Z j k l \ Z b f _ x l i j Z \ h \ t _ a ` Z , \ u _ a ` Z l k e _ ^ h \ Z l i j Z g a b l , h i f _ j _ ^ \ b] Z l v k i y _ [u \ Z l g Z l _ j j b l h j b b D u j] u a k d h c _ k i m [e b g z h k g h \ Z g l b a , u i h e m q Z _ f i h e b q g h f m j Z s _ g b i x b i j b [u l b g Z l _ j j b l h j b x D u j] u a k d h c _ k i m [e b d b h k \ h [h ` ^ _ g b _ f l _ j _] b k l j Z p b b h d m f _ g l h \ m ^ h k l h \ _ j y x e b q g h . k l v

W e _ d l j h g g Z b y a Z ^ h d m f _ g l Z e v i g h l \ _ j ` ^ _ g b i j b j Z \ g _ g g h h _ k l Z l m k m \ b a _ i j _ ^ h k l Z \ e y _ f h m i h e g h f h q _ g g] h k m ^ Z j k l \ _ g g h j f] Z g h f D u j] u a k d h c _ k i m [e b d b b g h k l j Z g g h j f z ` ^ Z g b o m b e b p r f _ a] j Z ` ^ Z g k l \ i z b a g Z g g h D m j] u a k d h c _ k i m [e b d h c w e _ d l j h g g h f j y ^ d _ \ l h f _ q b k e _ i h k j _ ^ k l \ h f w e _ d l j h g g h c l b B g l _ j g , _ l b f _ x s _ _ k i _ p b Z e v g a d l u \ Z _ f d b , ^ g Z e b q d h l h j h k h _ c k l \ b l _ e v g b d m f _ g l j z f a j _ r Z \ t _ a ^ \ D u j] u a k d h c _ k i m [e , b d j m [u \ Z g b g Z _ _ l _ j j b l h j b b u _ a ^ b a D u j] u a k d h c _ k i m [e b d b l j Z g a b l g i j z ` ^ Z g b o m b e b p r f _ a] j Z ` ^ Z g k l \ i z b a g Z g g h D m j] u a k d h c _ k i m [e b d b b

W f b] j Z g l] j Z ` ^ Z g b o m b e b p r f _ a] j Z ` ^ Z g k l \ i z b a g Z g g h D m j] u a k d h c _ k i m [e b d b b _ a ` Z x s b a Z i j _ ^ _ e u D u j] u a k d h c J _ k i m [e b g z b _ j j b l h j b * j m] h] h k m ^ Z j k l p z _ e v i h k l h y g g h p h _ e v k l \ Z

W f b] j Z p b y u _ a j j Z ` ^ Z o u j] u a k d h c _ k i m [e b a z b j _ ^ _ e u D u j] u a k d h c _ k i m [e b g z b l _ j j b l h j b * j m] h] h k m ^ Z j k l p z _ e v i h k l h y g g h p h _ e v k l \ Z

< b a h 9 0453 0 TD3 Tc < T1 262026c > 9 < 025f > . 6 < 02276 >] T J / T T 2 1 T f 5.00 D u j] u a k d h c T o i P D & 1 / 4 i h J _ k i ^ j m] h h k m ^ Z j k l o (p

> _ c k l \ b g _ Z k l h y s _ A \ d h \ g _ j Z k i j h k l j Z g y _ g _ Z p b , p i h e m q b \ r b l o Z l m [k ` _ g p , _ b e b , p o h ^ Z I Z c k l \ m x h i b _ o ^ h k l Z \ e _ g _ b Z l m [k Z ` _ g p . _ \

K I Z l v 4 . H k g h \ g u i j b g p b i u j _] m e b j h \ Z g l b y j h k h \ g _ r g _ f c b] j Z p b b
D u j] u a k d h c k i m [e b d _

J _] m e b j h \ Z g _ r g _ f c b] j Z p b b k g h \ u \ Z _ g l Z k e _ ^ m x s i b b g p b i : Z o

- h [_ k i _ q _ g _ d _ d j _ i e _ g d u d h g k l b l m p d u b j] u a k d h c k i m [e b i d j \ q _ e h \ _ g Z k \ h [h ^ g u a [h j f _ k l Z b l _ e v k] \ Z \ h [h ^ g u a [h j j h ^ Z ^ _ y l _ e v g h k l p h n _ k k , b \ h [h ^ m i _ j _ ^ \ b ` _ g b y

- g _ ^ h i m k l b f h k Z d - h e d [h ^ b k d j b f b g Z p r b s _ f e _ g b j Z \ b k \ h [h ^ h i j b a g Z d l m e , Z j Z k , u y a u d Z b g \ Z e b ^ g h k l b l g b q _ k d h j d g Z ^ e _ ` g h k l b _ j h b k i h \ _ ^ Z g b h a j Z k l Z i h e b l b q _ k d e d b g u o Ñ h & Å & • , P D " € D Å Á & & P &

B g h k l j Z g g j j Z ` ^ Z g b e b e b p Z _ a] j Z ` ^ Z g k l \ i b [u l b b \ i m g d g Z a g Z q _ g b y
D u j] u a k d h c k i m [e b d [y a Z g \ l _ q _ g b i y l b ^ g _ c a Z j _] b k l j b j h \ Z l g Z y h k g h \ Z g b b
i h e m q _ g g \ w a \ i h j y ^ d _ m k l Z g h \ e _ g g Z k l h y s b A Z d h g h f k e b b g h _ g _ m k l Z g h \ e _ g h
\ k l m i b \ r b f b m k l Z g h \ e _ g g Z d h g h f j y ^ d \ k b e m ` ^ m g Z j h ^ g d h j h \ h j Z f m q Z k l g b p _ c
d h l h j u y \ e y _ l D u j] u a k d j y k i m [e . b d Z

> e y h k m s _ k l \ e _ l g m y h \ h _ c _ y l _ e v g h k D u j] u a k d h _ c k i m [e b d g h k l j Z g g j j Z ` ^ Z g _
b e b e b p Z _ a] j Z ` ^ Z g k l \ Z h e ` g u b f _ l v j Z a j _ r _ g b g Z l j m ^ h m k l j h c k l k h h l \ _ l k l \ k b
a Z d h g h ^ Z l _ e v D u j] u a k d h _ c k i m [e . b d b

G Z o h ^ y s b \ D u j] u a k d h _ c k i m [e b d g h k l j Z g g j j Z ` ^ Z g b g e b e b p f _ a] j Z ` ^ Z g k l \ Z
f h] m o h ^ Z l Z c k l \ h h Z j k ^ e _ g h b a , u \ b ^ Z g Z b l _ e v k l b h j Z a j _ r _ g g y Z [h l m

B g h k l j Z g g j j Z ` ^ Z g b e b e b p Z _ a] j Z ` ^ Z g k l \ Z y a Z g b d b g m D u j] u a k d h _ c k i m [e b d m
i h b k l _ q _ g b j h d Z _ c k l \ b \ y a , u \ b ^ Z b g k l A Z Á . 2 6 9 8 M " Å & & P &

3) m d e h g y x h k y k i h e g _ g b y

(<j_^Zdp a Z dh g D \ J h l 21 g h y [j 2002] h ^ X 153, 6 Z \] m k 2005] h ^ X 125, 23 f Z y 2008] h ^ X 98, 26 b x e 2011] h ^ X 127)

Kf:

ijbdZ 5 <> D J h l 16 Z i j _ e 2003] h ^ X 196 " H [h k \ h [h ` ^ _ g t b j _] b k l j Z p b \ b H <> b g h k l j Z g g u j z ` ^ Z z b k l j Z g

ihklZgh\ e _ g p Z \ b l _ e v k l \ D J h l 2 f Z y 2008] h ^ X 200 " H [m l \ _ j ` ^ _ g b b e h ` _ g b y h i h j y ^ d _ j _] b k l j Z p b b g h k l j Z g g u j z ` ^ Z g b e b p [_ a] j z ` ^ Z g k l \ z g Z l _ j j b l h j b b D u j j u a k d h c k i m [e ' b d b

ihklZgh\ e _ g l j Z \ b l _ e v k l \ D J h l 7 n _ \ j Z e 2009] h ^ X 87 " H [m l \ _ j ` ^ _ g b b l _ j _ q g y b g h k l j Z g g u j z k m ^ Z j k l g Z] j z ` ^ Z g d h l h j u o j Z k i j h k l j Z g y _ l k y

(< j _ ^ Z d p A Z d h D Z h l 23 f Z y 2008] h ^ X 98)

K I Z I v 1 . J _] b k l j Z p b y h k l b g b p Z o

<] h k l b g b p j Z p b k l j b j m x W h y d m f _ g h u ^ h k l h \ _ j y x a e b q g h , k \ k _ d j h ` b \ Z x s b b
g b o b g h k l j Z g g i j Z ` ^ Z p e b p [_ a] j Z ` ^ Z g k l \ Z _ a Z \ b k b h h p _ e b i j b [u l b y b k j h d Z
i j _ [u \ Z g b y D u j] u a k d h c k i m [e . b d _] b k l j Z p b i y h b a \ h ^ b l k y Z h k g h \ Z g t e b b q g u o
h [j Z s _ g b w l b o] j Z ` ^ Z g b e b i b k v f _ g g u a Z y \ h d j b g b f Z x s b o j] Z g b a Z p b c

- ^ e y b g h k l j Z g g j j Z ` ^ Z g b e b p [_ a] j Z ` ^ Z g k , l \ Z j h _ a ` Z x s b b j Z g a b l h q _ j _ a
l _ j j b l h j b x D u j] u a k d h c k i m [e , b e b e b q g h a Z y \ e _ g k _ i j b e h ` _ g b _ f _ c k l \ b l _ e v g h] h
^ h d m f _ g \ Z a h k l j Z g k e _ ^ h \ Z ; g b y

- ^ e y b g h k l j Z g g j j Z ` ^ Z g b e b p [_ a] j Z ` ^ Z g k , l \ Z j b [u \ Z x s b b D u j] u a k d h c k i m [e b d m
k l m j b k l b q _ k p h e v x - e b q g h a Z y \ e _ g k e b i b k v f _ g g h o h ^ Z I Z c k l \ j b g b f Z x s b o
l m j b k l b q _ k p j Z g b a Z p b c

(< j _ ^ Z d p h Z d h g D \ h l 2 1 g h y [j 2 0 0 2] h ^ 1 5 3 , 2 3 f Z y 2 0 0 8] h ^ 9 8)

K I Z I v 1 5 . < b ^ g Z ` b l _ e v k l \ h

B g h k l j Z g g j j Z ` ^ Z g b e b e b p [_ a] j Z ` ^ Z g k , l \ Z j b [u \ Z x s b \ D u j] u a k d h c k i m [e , b d m
f h] m h [j Z I b l v k a y Z i h e m q _ g b b f Z g Z ` b l _ e v k l \ k b ^ u g Z ` b l _ e v k l \ i m ^ j Z a ^ _ e y x g k Z y
\ j _ f _ g g u b i h k l h y g g u _

B g h k l j Z g g j j Z ` ^ Z g b e b e b p [_ a] j Z ` ^ Z g k , l \ Z j b [u \ Z x s b \ D u j] u a k d h c k i m [e b d m
g Z k j h d \ u r _ r _ k l b f _ k y p _ f h] m l h e m q b l j v _ f _ g g u c b ^ g Z ` b l _ e v k l \ h k h h l \ _ l k l \ k b
g Z k l h y s b f Z d h g h f

B g h k l j Z g g j j Z ` ^ Z g b e b e b p [_ a] j Z ` ^ Z g k , l \ Z j o h ^ y s b g Z y _ j j b l h j b D u j] u a k d h c
J _ k i m [e b k l u r _ 5 e _ l b d h l h j u f k h h l \ _ l k l \ k b g Z k l h y s b f Z d h g h j f _ ^ h k l Z \ e k j Z l m k
b f f b] j Z g , l Z h e m q Z i h k l h y g g u c b ^ g Z ` b l _ e v k l \ k h h l \ _ l k l \ k b g Z k l h y s b f

7) k l j Z ^ Z _ I Z d b f j Z k k l j h c k l \ h a f ^ h j h \ v p e b a Z [h e _ \ Z g b o Z j Z d l _ j y ` _ k l v b \ h a f h ` g Z y h ^ h e ` b l _ e v g h d k l l h j h] j h _ ^ k l Z \ e y x r] j h a e m ^ h j h \ v x j m] b e b p b e b l j _ [m x l h k h [h] g Z ^ a h j z q j _ ` ^ _ g b e j Z \ h h o j Z g _ t g d y l h j h m i h f y g m \ h k i b k d _ m l \ _ j ` ^ _ g g h f l j Z \ b l _ e v k l \ D u j] u a k d h _ d k i m [e ; b d b

8) g _ f h ` _ l h [_ k i _ q b k v [y b e b , p g Z o h ^ y s b g Z y] h b ` ^ b \ _ g , b d j h f _ k e m q Z d h] ^ Z h [_ k i _ q _ d b j _ l g Z k _ [y] j Z ` ^ Z g h D u j] u a k d h _ d k i m [e ; b d b

9) ^ h b k l _ q _ g b y g h] j h ^ Z k f h f _ g l Z i h e m q _ g h l y d Z a Z h \ t _ a ^ _ b e b \ \ b ^ _ g Z ` b l _ e v k l \ D u j] u a k d h _ d k i m [e b d j Z s Z _ l k y h \ l h j g u b h ^ Z i Z c k l \ h f

10) i h ^ \ _ j] Z e Z y f b g b k l j Z i b \ g h u f ^ h j _ g b b x a D u j] u a k d h _ d k i m [e b d h b k l _ q _ g b y i y l b e _ l k ^ Z l u u g _ k _ g j b _ y _ g b h [Z ^ f b g b k l j Z i b \ g h u f ^ h j _ g ; b b

11) g _ a Z d h g g g Z h o h ^ b l k y D u j] u a k d h _ d k i m [e b d e b i h f h] ^ j m] h f h g h k l j Z g g h f m] j Z ` ^ Z g b g n e b e b p m [_ a] j Z ` ^ Z g k l \ Z

I h j y ^ h d _ j _ ^ \ b ` _ g b g h k l j Z g g d h j j _ k i h g ^ _ g l h r m j g Z e b k l Z d d j _ ^ b l h \ Z g j g u o
m i e g h f h q _ g g h f

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 5 hdly[jy2004]h^N 732 "H[mklZgh\ e_gbb
d\hlugZljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2005]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 30 fZy2006]h^N 387 "H[mklZgh\ e_g
bhlugZ
ljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2006]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 30 ^_dZ[j2006]h^N 907 "H[mklZgh\ e_gbb
d\hlugZljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2007]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 17 yg\Zj2008]h^N 11 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2008]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 5 ghy[j2008]h^N 612 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2009]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 20 fZjZ2009]h^N 186 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxh hljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2009]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 26 yg\Zj2010]h^N 25 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxmklZgZ\eb\Zx\$ _e_vgmq_bke_gghblyhkljZggψjz`^Zφ
ebq_a]jZ`^Zgkl,\Zj[u\ZxsbbDuj]uakdJckim[ebgmeytokms_kl\ e_bjlny^h\hc
^_yl_evghkibhljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2010]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 15 fZjZ2011]h^N 108 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxmklZgZ\eb\Zx\$ _e_vgmq_bke_gghblyhkljZggψjz`^Zφ
ebq_a]jZ`^Zgkl,\Zj[u\ZxsbbDuj]uakdJckim[ebgmeytokms_kl\ e_bjlny^h\hc
^_yl_evghkibhljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2011]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 25 Zij_e2012]h^N 259 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxmklZgZ\eb\Zx\$ _e_vgmq_bke_gghblyhkljZggψjz`^Zφ
ebq_a]jZ`^Zgkl,\Zj[u\ZxsbbDuj]uakdJckim[ebgmeytokms_kl\ e_bjlny^h\hc
^_yl_evghkibhljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2012]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 2 Zij_e2013]h^N 167 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxmklZgZ\eb\Zx\$ _e_vgmq_bke_gghblyhkljZggψjz`^Zφ
ebq_a]jZ`^Zgkl,\Zj[u\ZxsbbDuj]uakdJckim[ebgmeytokms_kl\ e_bjlny^h\hc
^_yl_evghkibhljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2013]h^;

ihklZgh\ e_glbZ\bl_evkl\ D Jhl 25 ^_dZ[2013]h^N 704 "H[hij_ ^_e_gdb\hlu
gZljm^h\mfb]jZpbxmklZgZ\eb\Zx\$ _e_vgmq_bke_gghblyhkljZggψjz`^Zφ
ebq_a]jZ`^Zgkl,\Zj[u\ZxsbbDuj]uakdJckim[ebgmeytokms_kl\ e_bjlny^h\hc
^_yl_evghkibhljZkeyfwdhghfbbdb]bhgZDuj]uakdJckim[ebgdZ
2014]h^;

D\hlugZljm^h\mfb]jZpbxeyxb^bq_kdbbba b q_k e b,pb f_xsb p_e vj2014]h^à% &p&

D&h,lZ

= e Z \ 3
B f f b] j Z p b y

K I Z I v 3 0 . B f f b] j Z p b h g g a \ y h I Z
< p _ e y] p h k m ^ Z j k l \ _ g j g . h] h e b j h \ Z g j b y _ k k z f f b] j Z p b \ b D u j] u a k d h _ x k i m [e b d m
_ ` _] h ^ g h i j _ ^ _ e y _ l k f b] j Z p b h g g a \ y h I Z d h l h j Z m k I Z g Z \ e b \ z _ ^ _ e v g m _ x e b q b g a
b f f b] j Z p b x
B f f b] j Z p b h g g a \ y h I Z a Z q _ l u j _ f _ k y p Z ^ h g Z q Z e a Z ` ^ h] h Z e _ g ^ Z j g h h ^ Z
h i j _ ^ _ e y _ l k j Z \ b l _ e v k l \ h D u j] u a k d h _ c k i m [e b d b m l \ _ j ` ^ Z _ l k @ h] h j d h _ g _ r _ f
D u j] u a k d h _ k i m [e . b d b
K f :
i h k I Z g h \ e _ g l h Z \ b l _ e v k l \ D J h I 3 0 ^ _ d Z [j 2 0 0 3] h ^ Z N 8 3 1 " H [m k I Z g h \ e _ g b b
b f f b] j Z p b h g g a \ h b l u g 2 0 0 4] h ^ i h] h j h ^ r b r d _ d

ij_^klZ\bl_ey^biehfZlbq_kid_h^klZ\bl_evkd_ehbdhgkmevkdchj_`^_gD_uj]uakdhc
J_kim[ebadZjm[_`hf>Zggqh^ZIZckl_hj_aniheghfhq_g]gukm^Zjkl_ghj]Zg
kn_j_g_rg_iheblbq_Kdht_evghglZijZ\ey_lgZjZkkfhlj_gb_miheghfhq_gguc
]hkm^Zjkl_ghj]Zg

4) ^ e y e b , p m d Z a Z g g u i o n g d l Z o b 5 k l Z l v B 3 g Z k l h y s _ A Z d h g - Z ^ h d m f _ g l u
i h ^ I \ _ j ` ^ Z x s m Z d h i _ d b e b h i _ q b l _ e v k l \ Z

7) kljZ^Z_I Z dbfjZ kkljhckl\haf^hjh\vpebaZ[he_\ZgboZjZdl_jy`_klvb
\hafh`gZyh^he`bl_evghklhjhjh_jh^klZ\eyxl]jhæm^hjh\v^xm]bøbpbelj_[mxl
hkh[h]gZ^ahjzqj`^_gbejZ\hhojZg_tg d h l h j h m i h f y g m \ h k i b k d m l \ _ j ` ^ _ g g h f
ljZ\bl_evkl\ D u j] u a k d h _ k i m [e ; b d b

8) g_fh`_lh[_ki_qbkv[yb e b , p g Z o h ^ y s b g Z y] h b ` ^ b \ _ g , b d j h f _ k e m q Z d h] ^ Z
h[_ki_q_g_bj_lgZk_[y]jZ`^Zg b D u j] u a k d h _ k i m [e ; b d b

9) ^h bkl_q_g_b_ygh]jh^Zk fhf_gI Z i h e m q _ g h l y d Z a Z h \ t _ a ^ _ b e b \ \ b ^ _ g Z
`bl_evkl\ D u j] u a k d h _ k i m [e b d j Z s Z _ l k y h \ l h j g u f h ^ Z I Z c k l \ h f

10) ih^_j]ZeZyfbgbkljZlb\ghuf^mjh_gbbxDuj]uakdh_kim[eb d h b k l _ q _ g b y
iylbe_lk^Zl u g _ k _ g j b _ y _ g b h [Z ^ f b g b k l j Z l b \ g u h ^ h j _ g ; b b

11) g_aZdhggzhoh^bikyDuj]uakddckim[ebdebihfh]^jm]hfmghkljZggghfm
]jZ`^Zgbgmebebpm[_a]jZ`^Zgkl\g_aZdhgig h g b d g m g v l _ j j b l h j b x D u j] u a k d h c
J_kim[e.bdb

J_r_gb_h[hldZa\ ij_^hklZ\e_gblZl m k l z f f b] j Z g l Z k h h [s Z _ l k a y \ b l _ e x
lj_o^g_\g_kchck fhf_gI Z j b g y l b j _ r _ g b y J _ r _ g b h [h l d Z a \ i j _ ^ h k l Z \ e _ g k b Z l m k Z
bffb]jZglZibkvf_gghb^_u^Z_lkylj_[h\Zgboxh^ZIZckl\mxs_]h

(<j^ZdpA Z d h g Z h l 26 b x e 2011] h ^ 127) 35 Z l v k l (6 1 8 4 1 1 0 5 5 2 3 0 6 2 1 0 0 1 . D 2 6 0 2 6 3 a T M

KIZlv35. l h k l h y f h 0 D & A & % @ D \ D J Á < D C Z I ! A 2 i , _ g , @ Q ½ _] j Z ` c D 1 € & €

J:A>?BI

<U?A>BADUJ=UAKDHC KIM;EBDB<T?A>
DUJ=UAKDMXKIM;EBDM:@>:DUJ=UAKDHC
J?KIM;EBDB

=eZ\Z

Hkgh\gulj_[h\Zgb\u_a^m aDuj]uakdhc
J_kim[ebdbt_a^m Duj]uakdmx_kim[ebjz`^Zg
Duj]uakdhc_kim[ebdb

KIZlv39. ljbgbpiubihjy^hdu_a^m aDuj]uakdhc_kim[ebdbt_a^Z
Duj]uakdmx_kim[ebjz`^ZDuj]uakdhc_kim[ebdb
DZ`^uc

ihklZgh\e_gbjZ\bl_evkl\ZD J hl 30 bxey2008]h^ZN 407 "H[ml_j`^_gbb
l heh`_g,byibkZgbyh[jZapZb^_l_evklgZha\jZs_g`Duj]uakd h_xkim[e`b dm

l heh`_gbyh[mdZaZggW h d m f _ g l Z m l _ j ` ^ Z x l k y j Z \ b l _ e v k l \ h D u j] u a k d h c
J_kim[e.bdb

Wl b ^ h d m f _ g l y e y x l k y k h [k l _ g g h k l D u j] u a k d d c k i m [e b b i j b m k e h \ b b o
gZ^e`_Zs_h]hjhfe_gbyckl\bl_ev^gyl_u_a^Zh\k_]hkm^ZjkfbZZ

Kf.:

ihklZgh\e_gbjZ\bl_evkl\ZD J hl 12 bxey2011]h^ZN 384 "H[ml_j`^_gbb
l heh`_g,byibkZgby h[jZapZbiehfZlbq_kdb]kem`_[gh]Zkihjlh\Du]uakd h c
J_kim[e`b db

ihklZgh\e_gbjZ\bl_evkl\ZD J hl 29 fZy2002 J_kim[eb b i j b

l j h ^ e _ g b k j h d ^ _ c k l \ b j Z k i h j l Z j h b a \ h ^ b l k y i h j y ^ d _ m k l Z g h \ e _ g g h y _] h
h n h j f e _ g . b y

A Z u ^ Z q i r z k i h j l Z h n h j f e _ g a z] j Z g k l j Z g i b z p u h j l Z e y

7) _ k e a Z y \ b l _ e h ^ e _ ` b i l j b a u \ m Z k j h q g n k _ g g n k e m ` , [- m ^ h j _ r _ g b y h i j h k B [h l k j h q d _ i j b a u \ Z

8) _ k e b \ h l g h r _ g b a Z y \ b l _ e j _ ^ t y \ e _ g j Z ` ^ Z g k d b e d \ k m ^ ^ h h d h g q Z g b y i j h b a \ h ^ k l i \ Z ^ _ e m

9) _ k e a Z y \ b l _ e h v i j b] h \ h j k m ^ i b a g Z l g k h [l m i Z k g u j f _ p b ^ b \ b k l m e b g Z o h ^ b l k y i h ^ Z ^ f b g b k l j Z l b \ g u z ^ a h j f b e b p b - b ^ h i h] Z r _ g b k y g y l p y k m ^ b f h k d e b i j _ d j Z s _ g b y g Z ^ a h j Z

I Z k i h j f h ` _ l [u l v \ j _ f _ g g a Z ^ _ j ` Z b e b a t y l k e m q Z i j o ^ m k f h l j _ g g m g d l Z f - b 9 q Z k l i _ j \ h c g Z k l h y s _ k d Z l i f ñ # " * & % ð % à & ð & y o

=eZ\Z

<u_a^jZ`^Z@uj]uakdhc_kim[ebdij_^_eu
Duj]uakdhc_kim[ebgij_f_ggh`bl_evkl\h

KIZlv50. AZsblDuj]uakdhc_kim[ebdijZ\baZdhggbgI_j_kh]Z`^Zg
Duj]uakdhc_kim[ebdij_^_eZfb

=jZ`^ZgZDuj]uakdhc_kim[ebdb_a`ZxsbfZij_^_euDuj]uakdhc_kim[ebdb
]ZjZglbjmxlayZsblZb ihdjh\bl_evkl\huj]uakdhc_kim[ebdb khhl_lkl\bb
aZdhgh^ZI_evkl\h]uakdhc_kim[ebdb

KIZlv51. Hkms_kl\e_gjm^h\h`_yl_evghh]Z`^ZgZfDuj]uakdhc
J_kim[ebdij_^_eZfb

=jZ`^ZgDuj]uakdhc_kim[ebdbhf_ebpgZoh^ysbqZ\hbgkdkem`,[fh]ml
hkms_kl\elyh^h\m^xyl_evghhZj_^_eZfDuj]uakdhc_kim[ebdb

Ihjy^hd^_yl_evghkrlbabq_kdbboxjb^bq_kdbbp\ Duj]uakdhc_kim[ebd_
aZgbfZxsbojmy^hmkljhck]Zf^ZDuj]uakdhc_kim[ebdbij_^_ey_lky
ljZ\bl_evkl\h]uakdhc_kim[ebdb

Kf:

ihklZgh\e_gljZ\bl_evkl\h]Jhl 8 k_gly[jZ006]h^Z 639 "H[ml_j`^_gbb
l heh`_gblyihjy^d_hkms_kl\e_gjmy^h\h`_yl_evghkblghkljZggufjZ`^ZgZfb
ebpZfj_a]jZ`^Zgkl\ZjZl_jjblhjbb Duj]uakdhc_kim[ebdbheh`_gblyihjy^d_
hkms_kl\e_gb_yyl_evghklibh ljm^hmkljhckl\h]Z`^ZgDuj]uakdhc_kim[ebdb
jm[_`hf

KIZlv52. <u_a^hkem`_[gu^_eZf

<u_a^jZ`^Z@uj]uakdhc_kim[ebdbDuj]uakdhc_kim[ebdbkem`_[gu^_eZf
hkms_kl\ey_klyhhl_lkl\bbiheh`_gb_fmI_j`^_ggufZ\bl_evkl\h]Duj]uakdhc
J_kim[ebdb

Kf:

I heh`_gblyihjy^d_u_a^ZjZgpbmt_a^Z Duj]uakdhc_kim[ebdbkem`_[gu^
^_eZ(fmI_j`^_gMdzahjf_ab^_gI]Jhl 18 hdly[jZ995]h^Z M^255)

8.185663>Tj/TT2 1 Tf T

\klmib\rbfbmkIZgh\e_ggZdfhg hrfjy^d_k b e f n ` ^ m g Z j h ^ g d f h j \ h j Z f r m q Z k l g b p _ c
d h l h j u y \ e y _ l H D u j] u a k d j Z _ k i m [e . b d Z

=jZ`^ZgDuj]uakdJhckim[ebd\ u _ a ^ Z Z _ _ i j _ ^ _ e u g Z i h k l h y g g h b l _ e v k l \ h
h [y a Z g b u k i h e g b b v m s _ k l \ _ g g u [y a Z l _ e v k l \ Z _ ^ n b a b q _ k d b f t j b ^ b q _ k d b e f t b p Z f b
g Z d h l h j u j Z k i j h k l j Z g y _ x l k y k ^ b d p D u j] u a k d h _ d k i m [e . b d b

l h j y ^ h d \ t _ a ^ Z \ b g h k l j Z g g h] h k m ^ Z j k l \ h _] m e b j m _ l a y Z d h g h ^ Z l _ e v k l \ h f
k h h l \ _ l k l \ m x s] h] k m ^ Z j k l \ Z a ^ Z Z I Z d ` \ k l m i b \ r b f b m k I Z g h \ e _ g g Z d f h g h r f j y ^ d \
k b e f n ` ^ m g Z j h ^ g d f h j \ h j Z f r m q Z k l g b p h l h j u y \ e y _ l H D u j] u a k d j Z _ k i m [e . b d Z

=jZ`^ZgDuj]uakdJhckim[ebd\ o Z \ r b g Z i h k l h y g g h b l _ e v k l \ h Z _ i j _ ^ _ e u i h
\ h a \ j Z s _ g b b D u j] u a k d m x k i m [e b g d i h k l h y g g h b l _ e v k l \ h h e v a m x l g y Z h [s b o
h k g h \ Z g b k o f b i j Z \ Z f b] Z j Z g l b j m _ f u a f Z d h g h ^ Z l _ e v k l \ h j] u a k d h _ d k i m [e . b d b _ k m l
i j _ ^ m k f h l j _ g g Z d h g h [f y a Z g g h k l b

K I Z I v 5 5 . E b p , Z g _ y \ e y x s b _ k w f b] j Z g l Z f b

D w f b] j Z g l Z g _ h l g h k y l k y h l j m ^ g b d h k h e v k l b i j _ ^ k I Z \ b l _ e v k l \ h j] u a k d h c
J _ k i m [e b d b a Z j m [_ ` g u k d j Z g Z d j Z ` ^ Z g D u j] u a k d h c k i m [e , b d h k m s _ k l \ e y x s b _
a Z j m [_ ` g u k d j Z g Z d j _ f _ g g m x j m ^ h \ m x _ y l _ e v g h k l \ h _ g g h k e m ` , Z s l i h e g y x s b _
f b j h l \ h j q _ k d f r m k k b x Z I Z d ` e b p , Z g Z o h ^ y s b g Z m q _ , [e _ q _ g b d m j b k l b q _ k i d h e ^ , d _
i h i j b] e Z r _ g h x] Z g b a Z p b k l g u e d p \ k e m ` _ [g d h c f Z g ^ b j h \ d Z j m [_ ` g k l o Z g Z d
w f b] j Z g l Z Z d ` g _ h l g h k y l k y j m] b e b p Z j _ f _ g g h u _ o Z \ r b b a D u j] u a k d h _ d k i m [e . b d b

K I Z I v 5 6 . < u _ a ^ a D u j] u a k l o u _ o _ Z u p S) , % 4 2 P 2 8 1 B E % 0 4 2 7 7 8 4 8 2 7 % 4 2 6 5 3 6 5 P 0 2 7 6 8 3 1 0 7 8

KIZlv60. HI_Ikl_gghkdZjbgylbgZjZ[hlmg_aZdhggbfjZglh\
 < kemqZnhjfe_gbgZjZ[hlmZ lZd`_j_]bkljZpbgbaZdhggbfjZglh\h_klv
]jZ`^Zgjm]bphkm^Zjkllep[_a]jZ`^Zgk,l\Zb[u\Zxsb@ZI_jjbhjbxDuj]uakdhc
 J_kim[ebd_bakhhl_Ikl\mxs]Zaj_r_gbfyZI_jbZegZjZ[hlh^ZI_eg_caz\bkbffh
 nhjfk[h[kl_gghkZeb,phl_Ikl_ggaiZ_]bkljZpbgbaZdhggbfjZglh_j`^Zxlky
 dhfi_l_glguf]hkm^Zjkl_ggbfj]ZgZfba km^\ khhl_Ikl\bbaZdhgh^ZI_evkl\hf
 Duj]uakdh_kim[ebdb

KIZlv61. HI_Ikl_gghkrlbabq_kdbxb^bq_kdbbpijb]eZkb\rbo
 bghkljZggjZ`^Zg ebp[_a]jZ`^Zgkl\Z

< kemqZg_kh[ex^_gbj[h\ZgbkIZlv25_gZklhys_]A Zdhgzbabq_kdb_
 xjb^bq_kdbb_pZijb]eZkb\rbg_hkljZggjZ`^Zg ebp[_a]jZ`^Zgkl\ZDuj]uakdmx
 J_kim[ebg_rkmll_Ikl_gghkklwhl_Ikl\bbaZdhgh^ZI_evkl]fuakdh_kim[ebdb

KIZlv62. HI_Ikl_gghkdZgZjmr_gghj^dZj_[u\Zggb_bljZgabgh]
 ijh_a^Z

GZjmr_gbghkljZggjZ`^Zg ebp[_a]jZ`^Zgkl\ZDuj]uakdmx
 Duj]uakdh_kim[ebdh_klvjh`b\Zgb_a^hdmf_gbZijZ\h`bl_evklbZbjh`b\Zgb_
 ih_g`^_ckl\bl_evklmf_glZf_kh[ex^_grbklZgh\egghj]r^dZ_]bkljZpbgba[h
 i_j`^b`_gbu[hjZ_klZbl_evkl\Zdehg_lu_a^Znbkl_q_gfbp`^_egghj]hdZ
 ibij]Zuaz%&%&A%A%e x^_gibZbeljZgablgghj]h_a^Zj_d_jjbhjbxDuj]uakdhc
 J_kim[ebdb_q_HI_Ikl_gghkklwhl_Ikl\bbaZdhgh^ZI_evkl]fuakdh_kim[ebdb

<hijhkh[hl_Ikl_gghkdb,pihevamsboikp\be_]byfb bffmgbl_lZfb
 khhl_Ikl\bbaZdhgh^ZI_evkl]fuakdh_kim[ebdb`^mgZjh^gufZ\h\ufbzdlZfb
 jZaj_rZ_lkbyiehfZlbq_kidbf_f

J_5&r^kIZlv63. HI_Ikl_gghkilvj_haqbdZ

BghkljZggghjZ`^Zggbgmbepm[_a]jZ`^Zgk,l\Zjb[u\rbf_gZl_jjbhjbxDuj]uakdh_kim[ebd_bakhhl_Ikl\mxsg]ZlhjZaj_r_gbfydhfi_l_glg]hkm^Zjkl_ggu_
 hj]Zguh[yaZg[_ki_qblw_a^k_l_jjbhjbxDuj]uakdh_kim[ebdbkq_lkZfbo
 bghkljZggjZ`^Zg ebp[_a]jZ`^Zgkl\Z\ kemqZlkmkl\bZdh\uloj`^kl-j_A

