

1 Definicje i interpretacje

: QLQLHVM]\FK ZDUXQNDFK MH OL NRHQWQHNWLR QVL HD QGP DQW HILQSDUFH WID WLR C
QDVW SXM FH VÁRZD L ZUD*HQLD E G 1 PLD ÁQ QWIKWVSHX & FCGJLQDIFR IQQLDXQOHV
'LH UREKGTH NWYU\ QLH MHVW VRERW L UQHLVH GJLKHODR QGQ RZLQJ KRDVGVWD
XVWDZRZR ZROQ\ RG SUDF\ OXE ZL WIRPO QBLZLQZRPZBQAL QJLWD *G\ F]ÁRQHN +
X 'RVWDZF\ 8VWDZD R 2FKUR'QLZM]\DQNFLKH SUJHSVL RQRWDQN KROLGDI LQ WKH FRXQWU
SUZDWQR FL PDM FH JDVWRVRZDQLH GR 8PBLUYZVH VWDNUHH SWRJYXLOGDFCMH
XVWDQRZLRQH JRGQLH] WDNLP XVWDZRG DZVQGZMVR]G VZVWWMWPNL PDQG FRQGLWL
NRGDPL SUDNW\N RUD] LQQ\PL ZVND]yZN DDPQG ZFCRQDG\LPWL BQYHJD JUHHG LQ ZULW
RGSRLHGQL 8U] G 2FKURQ\ 'DQ\FK 6XSSOLHU
8U] G 2FKURQ\ 'DQ\FK ORNDOQH XU] G\ QJUEH HLRQWDJUHHPHQW EHWZHHQ .UD
XU] GRZH MHGQRVWNL UHJXODF\MQH RGSRZLHUG JV\IDQCSK UBSKHDJYHNRZIRZDRQGLW DQG RU
3VWDZ\ R 2FKURQLH 'DQ\FK Z RGQLHVLHQLX &KRD QQIHHQIW&RQWURFEXU LQ UHVSHFW
7RZDUWRZDU\ Zá F]DM F LFK F] ü OXE FRQFLUROVW\WHK H 6XSSOLHU LV REWDL
RVWDZFD PD GRVWDUF]\ü .OLHQWRZL JRGQELHDJQ\ DSPhIZVRLHPLWKHU DORQH RU V
+ - +HLQ] *URXS .OLHQW L ND*GD ILUPD NWRQBSHSUW LZLQVXK XLQJL DZKIRZGLG QRW DW
LUPLH .OLHQWD JDUyZQR EH]SR UHGQLH F]FRSQRWUHRGQGLZKHWKMBUSID LIQGPLDJHFWO
Z NWYUHM ILUPD KROGLQJRD OXE ILUP\ SOWSIQVHD SRRVQW G BQXGPHD&V WKH SR
]DUyZQR EH]SR UHGQLH OXE SR UHGQLH DQG SROLFLHV RI DQ HQWLW\ ZKHWK
3UDZ:ADVQR,FWHOHN\ZKDHQNLH SDWHQW\ SDSLWDO FRQWMDQWEDHDPQFIDAL/LE
DXWRUVNLH SUDZD GR ED] GDQ\FK SUDZD SFRVQW\QWRISDQZKULSKSMUHBNKWDZWRJQW
DUHMHVWURZDQH ZJRU\ JQDNL WRZDURZH ZKHDWKKHIVKURDZVFRDZGIRWPKOUHJLV
GRPHQ -KNIQRWIDpRZDUyZ L OXE 8VÁXJ SUJHN DHDQWZLURWPHWS DQWPHSHVWPHWVW
'RVWDZRRED OXE ILUPD GR NWRQH \$ JUHHPHQW
=DPyZLHQLH
ISXW DQD QWFWW RJLWXFK B HJR WCDW LLRQG XW
DQG DRQW KHLJ KJW LWRD QPMLHD QXPSGS QELFD
QW KREK WULJKWV VXEVLVWLQJ DQZKHZ
3'DW\W 3UHRQH FRWHLRQD QW KOKRRIUDOWURMHQ
LQWR WKH \$ JUHHPHQW
.UDIW +HLQ] \$IILOLDWH PHDQV DQ
FRPSDQ\ RI 7KH .UDIW +HLQ] &RPSDQ\
2UGHU DQ\ RUGHU IURP .UDIW +HLQ]
*RRGV DQG RU 6HUYLHV
3SROLFLHV' WKH SROLFLHV LQVWUXFV
LQ SODFH IURP WLPH WR WLPH
6HUYLHV WKH VHUYLHV ZKLFK 6X
+HLQ] SXUVZDQWUWR WKH
6SHFLILFDWLRQ .UDIW +HLQ] VSHFL
*RRGV DQG RU 6HUYLHV QRWLILHG L
6XSSOLHU WKH SHUVRQ ILUP RU FR
GGGUHVVHG

2GQLHVLHQLD GR ZVJHONLFK \$D]HSSLMYHJUHQKEV WIRGD\ ODZ RU LQG
SUJHP\ VÁRZ\FK E G JDZLHUDÜ ZVJHONKHERSISGQDQW HO DSZU PHDSGLVIXQGHU LW D
XVWDQRZLRQH JRGQLH] QLPL E G MMRWVKFW DQD MDRGRRRUG QXBRUICQ QD W
GR WDNLFK SUJHSVLyz L OXE SUJHSVL\ZWSRQGWJGG FVFRQJBUERWBDQGLWDHJGG FRKH UHS
]PLDQDPL SRSUWDZNDRQLD\SRáFIURP WIRPWLPH

P D N V \ P D O Q \ W H U P L Q S á D W Q R F L] J R C
P L D á] D V W R V R Z D Q L H

- H O L M D N L H N R O Z L H N N Z R W \ E G Q D O H * Q H . O L H Q W R Z L R G ' R V W D Z F \ . O L H Q W E G] L H X S R Z D * Q L R Q \ G R V N R U] \ V W D Q L D] S U D Z D G R R G O L F] H Q L D W D N L F K N Z R W R G Z V] H O N L F K S á D W Q R F L Q D O H * Q \ F K ' R V W D Z F \ S U J H] . O L H Q W D] J R G Q L H] O X E Z R G Q L H V L H Q L X G R W H M 8 P R Z \ O X E L Q Q \ F K X P y Z

* Z D U D Q F M H L - D N R ü
' R V W D Z F D R Z L D G F] D L] D S H Z Q L D . O L H Q W D * H W R Z D U \ L L F K R S D N R Z D Q L H R U D] R] Q D F] H Q L H E G D Z \ S R V D * R Q H Z R G S R Z L H G Q L H N R P S O H W Q H R U D] J U R] X P L D O H L Q V W U X N F M H Z M] \ N X D Q J L H O V N L P G R W W U D N W R Z D Q L D P R Q W D * X Z \ N R U] \ V W D Q L D L O X E S U] H F K R Z \ Z D Q L D W R Z D U y Z E] J R G Q H J H 6 S H F \ I L N D F M R U D] Z V] H O N L P L L Q V W U X N F M D P L R G . O L H Q W D R U D] Z V] H O N L P L Z \ P D J D Q L D P L Q D = D P y Z L H Q L X L] D Z D U W \ P L Z W H M 8 P R Z L H F V D W \ V I D N F M R Q X M F H M M D N R F L E H] S L H F] Q H Z R O Q H R G Z D G Z P D W H U L D O H L Z \ N R Q D Q L X R G S R Z L H G Q L H G R J D P L H U] R Q H J R F H O X L F K Z \ N R U] \ V W D Q L D F] \ W D N L F H O M H V W G R P \ O Q \ F] \ J R V W D á R Q Z \ U D (Q L H R N U H O R Q \ Z 6 S H F \ I L N D F M L = D P y Z L H Q L D F K O X E 8 P R Z L H G] J R G Q H J H Z V] \ V W N L P L R G S R Z L H G Q L P L S U] H S L V D P L L N R G D P L S U] H P \ V á R Z \ P L H F L O H R G S R Z L D G D ü M D N R F L R Z R L O R F L R Z R L R S L V R Z R S U y E N R P G R V W D U F] R Q \ P S U] H] ' R V W D Z F L I] J R G Q H] = D V D G D P L

' R V W D Z F D J Z D U D Q W X M H L] D S H Z Q L D . O L H Q W D * H X V á X J L E G D Z \ N R Q D Q H F L O H Z] J R G] L H] = D P y Z L H Q L H P 6 S H F \ I L N D F M L Z V] \ V W N L P L R G S R Z L H G Q L P L S U] H S L V D P L L N R G D P L S U] H P \ V á R Z \ P L R U D] E G J J R G Q H] L Q Q \ P L Z \ P D J D Q L D P L R N W y U \ F K . O L H Q W S R L Q I R U P X M H ' R V W D Z F Z á F] D M F E H] R J U D Q L F] H = D V D G \ R G Q R V] F H V L G R Q P V L D H M \ F N D W y Q \ P X V á X J L P D M] R V W D ü Z \ N R Q D Q H E Z \ N R Q D Q H S U] H] R G S R Z L H G Q L R Z \ N Z D O L I L N R Z D Q \ L S U] H V] N R O R Q \ S H U V R Q H O] Q D M Z \ * V] V W D U D Q Q R F L L Q D M O H S V] \ P L X P L H M W Q R F L D P L L] J D F K R Z D Q L H P Q D M Z \ * V] \ F K V W D Q G D U G y Z M D N R F L R G S R Z L H G Q L F K G O D . O L H Q W D L M D N L F K P R * Q D R F] H N L Z D ü R G G R Z L D G F] R Q H J R G R \ X J D U F] U F R L] H P Q D U] H U R G] D M X] D N U H V L H L] á R * R Q R F L X V á X J L L W D N L S H U V R Q H O E G] L H V L] D R 0 O E 0 Á L

G ZVWU]\PDÜ]DSáDW]D 7RZDU\ L O
Z\ZL]DQLD VL] Z\PDJD]JRGQ\FK] 8PRZ =DPyZLHQLHP
F]\ 6SHF\ILNDFM L OXE
H Z\PDJDÜ]ZURWX]DSáDW\ ND*GHM F] FL FHQ\]D 7RZDU\ L OXE
8VáXJL]DSáDFRQHM MX* SU]H] .OLHQWD

8EH]SLHF]HQLH

'RVWDZFD QD VZyM ZáDVQ\ NRV]W]DZU]H] SRZD*DQ\ P
XEH]SLHF]\FLHOHP RGSRZLHGQLH XEH]SLHF]HQLH QD SRNU\FLH U\]\ND
L]RERZL]D NWyUH PRJ SRZVWDÜ] W\WXáX Z\NRQ\ZDQLD WHM
8PRZ\

3RXIQR ü

'RVWDZFD]DFKRZD L]DSHZQL SRXIQR ü ZV]\VWNLFK LQIRUPDFML
XMDZQLRQ\FK OXE X]\VNDQ\FK Z Z\QLNX UHODFML VWURQ]JRGQLH]
8PRZ L QLH Z\NRU]\VWD DQL QLH XMDZQL W\FK*H LQIRUPDFML GOD
FHOyZ SUDZLGáRZHJR Z\NRQDQLD WHM 8PRZ\ MH OL 'RVWDZFD QLH
SU]HGVW\ND *\$IRXIQT LQIRUPDFMD MHVW OXE VWDáD VL F] FL
ZáDVQR FL SXEOLF]QHM LQDF]HM QL* Z Z\QLNX QDUХV]HQLD
]RERZL]DQLD GR]DFKRZDQLD SRXIQR FL]JRGQLH] W\PL
:DUXQNDPL]RVWDáD XMDZQLRQD QLH]DOH*QLH SU]H] VWURQ WU]HFL
XSRZD*QLRQ GR MH\DXNDQZHQE H\OL\HOMKEX\MDZQLHQLD
]JRGQLH] PDM F\P]DVWRVRZDQLH SUDZHP OXE SRVWDQRZLHQLHP
V GX OXE RUJDQX U] GRZHJR OXE XU] GX R NRPSHWHQWQHM
MXU\VG\NFML

'RVWDZFD QLH E G]LH PyJá LQIRUPRZDÜ OXE Z LQQ\ VSRYE
XSXEOLF]QLDÜ LVWQLHQLD OXE XMDZQLü SRVWDQRZLH WHM 8PRZ\ EH]
ZF]H QLHMV]HM SLVHPQHM]JRG\ .OLHQWD

:áDVQR ü ,QWHOHNWXDOQD

:V]\VWNLH PDWHULDá\ Zá F]DM F ZV]HONLH 6SHF\ILNDFMH
GRVWDUF]RQH SU]H] .OLHQWD RUD] LFK NRSLH E G ZáDVQR FL .OLHQWD
L]RVWDQ Z\NRU]\VWDQH W\ONR GOD FHOyZ QLQLHMV]HM 8PRZ\ RUD]
]RVWDQ]ZUyFRQH SU]H] 'RVWDZF QDW\FKPLDVW QD * GDQLH .OLHQWD
QD Z\á

5R]ZL]DQLH 8PRZ\

2FKURQD GDQ\FK

16.1 .D*GD]H VWURQ]JDG]D VL QD SU]HVWU]HJDQLH SRGF]DV
Z\NRQ\ZDQLD VZRLFK]RERZL]D Z UDPDFK QLQLHMV]HM XPRZ\
ZV]\VWNLFK RERZL]XM R~~F~~KURQD HSG\@FR Z
]DNUHVLH GRW\F] F\P ND*G]H VWURQ

16.2 =DUyZQR .UDIW +HLQ] MDN L 'RVWDZFD E G Z SHáQL
SU]HVWU]HJDü VZRLFK]RERZL]D QD PRF\ 52'2 á F]QLH]
RERZL]NDPL]ZL]DQ\PL] SU]HWZDU]DQLHP GDQ\FK RV RERZ\FK
GRVWDUF]RQ\FK OXE X]\VNDQ\FK Z]ZL JNX] Z\NRQDQLHP QLQLHMV]HM
8PRZ\ 1LQLHMV]DX ~~NXOSDHk~~]RERZL]DQLD VWURQ
Z\QLNDM FH] SU]HSLVyz R RFKURQLH GDQ\FK DOH QLH]ZDOQLD VWURQ
QLH XVXZD DQL QLH]DVW SXMH *DGQ\FK]RERZL]D

16.3 : SU]\SDGNX JG\ 'RVWDZFD XGRVW SQLD 'DQH RV RERZH
ILUPLH .UDIW +HLQ] PXVL XSHZQLü VL *H @QLH €0

3RVWDQRZLHQLD 2JyOQH
'RVWDZFD QLH VNRU]\VWD] SRZVWDáHJR SUDZD GR]DVWDZX
SUDZD RJyOQHJR E G(LQQHJR GR 7RZDUyZ OXE LQQHM ZáDVQR FL Z
RGQLHVLHQLX GR ZV]HONLFK NZRW QDOH*Q\FK SU]H] .OLHQWD 'RVWDZF\
]JRGQLH] W 8PRZ E G(Z LQQ\ VSRVyE

1LF Z QLQLH MV]\FK :DUXQND FK QLH E G]LH VWDQRZLü L QLH
E G]LH VL XZD*Dü *H VWDQRZL R VSyáFH OXE ZVSyOQ\P
SU]HGVL Z]L FLX SRPL G]\ SUDFRGDZF OXE SUDFRZQLNLHP E G(
DJHQWHP D VWURQDPL

2Sy(QLHQLH Z VNRU]\VWDQLX E G(QLHVNRU]\VWDQLH] SUDZD OXE
]DGR üXF]\QLHQLD]JRGQLH] OXE Z]ZL]NX] W 8PRZ QLH E G]LH
VWDQRZLü]U]HF]HQLD VL]DQLHFKDQLD OXE RJUDQLF]HQLD SU]\V]áHJR
VNRU]\VWDQLD] WHJR SUDZD E G(LQQHJR SUDZD OXE
]DGR üXF]\QLHQLD DQL GR SRMHG\QF]HJR OXE F] FLRZHJR
VNRU]\VWDQLD] WHJR SUDZD OXE]DGR üXF]\QLHQLD =U]HF]HQLH VL
SUDZD]DGR üXF]\QLHQLD QDUXV]HQLD OXE QLHZ\ZL]LF]HQÀdLE LÀdL €--` @
]DUG D DZDf
]DNDZD DZ]ZG@ @ a@ MP P'G0('ZDG•à
P D p @ D H @ # € À