

?????? C-152/05

????????? ??? ?????????? ??????????

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????????????? ?????????? ??? ??????????

«????????? ??????? — ???? 18 ??, 39 ?? ?? 43 ?? — ???? ?????? —  
????????????? ?????????? ?????????? ??? ?? ??????? ???? ?????? ?????????? ???  
????????? — ???? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ?????????? ???»

????????? ??? ?????? ?????????? Y. Bot ??? 28?? ??????? 2007

????????? ??? ?????????? (?????? ??????) ??? 17?? ?????????? 2008

????????? ??? ??????????

1. ??????? ??? ?????????? — ??? ??? ??????? ??? ?????????? ?????????? — ???  
(????? 226 ??)

2. ??????? ?????????? ??? ?????????? — ?????????? — ?????????? ?????????? —  
????????? ??? ?????????? ??????

(????? 18 ??, 39 ?? ?? 43 ??)

1. ? ?????????????? ??? ?????? ?????? ?? ?????? ?? ?????? ?????????? ??? ?????????? ???  
????? ??? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????????? ??? ?? ?????? ???  
????? ?????? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????? ??????, ?????????? ???  
????? ?????? ?????? ??? ?????? ?? ?????? ?? ?????? ?????? ??????, ?????????? ??? ??  
????? ?????? ???' ?????? ?????????? ?? ??? ?????? ?????? ?????? ?????????? ??? ??????????  
????????, ?????? ?????????????? ? ?????? ?? ?????? ?????? ?????????? ??? ??  
????????????? ???, ??? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ??  
?????????.

(???. ???? 10)

2. ??? ?????? ???, ?? ???, ?????? ??? ?????????? ???, ?????????? ?? ?????? ???  
????????? ?? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?? ?????? ?????????? ???, ??  
????????? ?? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ???, ?????????? ???  
????????? ?? ??? ?????? ??? ?? ?????? 18 ??, 39 ?? ?? 43 ??.

?????????????, ? ?????????? ??? ?????????????? ?????????? ?????? ??? ?????????? ??  
????? ?????????? ??? ?????? ??? ?????????????? ??? ?? ??? ?????? ?????? ???, ?????????? ???  
????????????? ??? ?????????? ?????????????? ??? ?????????? ??? ?? ?????? 18 ??, 39 ?? ??? 43 ??  
??? ?????????? ?? ?????????? ?? ?????????? ?????????, ??? ?????????, ?? ??? ?????? ???  
?????. ? ?????????? ?????? ??? ?????????????? ??? ??? ?????? ??? ?????? ??? ?????????????? ???  
????????????? ?????????? ??? ?????? ??? ?????????????? ??? ?? ?????? ?????????, ?????????? ???  
????????????? ? ?????? ?????????? ???????, ?????? ?????????? ?? ?????? ??? ?????? ???  
????????? ??? ?????????????? ?????? ???.

(???. ??????? 24, 27, 31, ??????. 1)

?????? ??? ?????????? (?????? ??????)

?? 17?? ?????????? 2008 (\*)

«????????? ?????? ?????? – ?????? 18 ??, 39 ?? ??? 43 ?? – ?????? ?????????? –  
????????????? ?????????? ?????????? ??? ?? ?????????? ? ??? ?????? ?????????? ???  
????? – ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ???»

???? ?????? C?152/05,

? ? ?????????? ?????? ??? ?????? 226 ?? ??? ?????? ??????????, ? ??? ?????? ?????? ??? 5  
????????? 2005,

????????? ??? ?????????? ??????????, ?????????????? ??? ??? R. Lyal ??? K. Gross,  
?? ??? ?????????? ??? ??????????,

???????????,

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????????????? ?????????? ??? ??????????, ?????????????? ??? ??? M. Lumma ???  
?? C. Schulze?Bahr,

?????,

? ? ?????????? (?????? ?????),

????????? ??? ??? C. W. A. Timmermans, ?????? ???????, J. Makarczyk (?????????), P.  
K?ris, J.?C. Bonichot ??? C. Toader, ???????,

????????? ??????????: Y. Bot

?????????: R. Grass

?????? ??? ?????? ??? ?????? ????????????,

????? ?????? ??? ?????? ??????????? ??? ??????? ??? ?????????? ??? ?????? ?? ???????????  
??? 28?? ??????? 2007,

?????? ??? ???????

???????

1 ?? ??? ??????? ???, ? ??????? ??? ?????????? ?????????? ?????? ??? ??  
?????????? ?? ?????????? ??? ? ?????????? ?????? ?????????? ??? ??????????, ???????????,  
?? ?? ??????? ??? ?????? 2, ?????????? 1, ????? ??????, ??? ?????? ??? ??????????  
??? ??? ??????? ?????? (Eigenheimzulagengesetz), ??? ?????????? ??? BGBI. 1997 I,  
. 734, ??? ??? ?????????????? ?? ??? ?????????????? ??? 2004  
(Haushaltsbegleitgesetz 2004, BGBI. 2003 I, ?. 3076, ??? ?: EigZulG), ?? ??????? ??  
????????? ?? ??? ?????? ?????? ??? ??? ?????????? ??? ?????? ?????????? ??????????, ? ???  
????????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?????? ??????????????, ?????????????? ??  
?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???, ??????  
??? ?????????? ??? ?????? 18 ??, 39 ?? ??? 43 ??.

? ????????

2 ??? ?? ??? 1 ??? ?????? ??? ?????? ?????? (Einkommensteuergesetz), ???  
?????????? ??? BGBI. 2002 I, ?. 4210 (?: EStG):

«1) ?? ?????? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ??? ??  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? [...]

2) ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ?????? ?? ??????

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

2. ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??????????, ?? ?? ??????, ?????? ??? ?????? ??????, ?????? ??? ?? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???  
????????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? . ?  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

3) ?????? ?????? ???, ?? ?????? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??????????, ?????? ?????? ?????? ??? ?????? ??? ?????? [...] . ? ??????????  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 90  
% ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????????? ??? ?????? ??? ?????? ??? ?????? ??? 6 136 ??? ??? ?????????? ???- ??  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ??? ?????? [...]»

3 ?? ??? 1 ??? EigZulG ?????? ??? ?? ?????? ??? ?????????? ?????? ??? ?????? ???  
?????????? ??? ??? ?????? ??? EStG ?????????? ??? ?????????? ??? ??? ??? ???????  
??????.

4 ??? ?? ??? 2, ?????????? 1, ????? ??????, ??? EigZulG, ? ?????????? ???  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ???

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

5      ????? ?? ?????? 4 ??? ?????? ??????, ?? ?????????? ?????????????? ??? ?? ???? ???????  
????????? ?????????? ??? ?? ???? ?????????? ??? ?? ?????????? ??? ?? ???? ? ? ??????????  
????????????? ??? ?? ???? ?????? ??? ??????????????. ? ?????? ?????? ??? ?? ?????????? ???  
????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?? ?????????? ???  
????????? ?????.

? ??? ??? ?????????? ??? ?????????? ??? ??????????

6 ?? ?? ??? 4 ??????? 2000 ??????? ????????, ? ??????? ?????????????? ???.  
????????????? ?????????? ???. ?????????? ???. ?????????? ???. ???. ???. ???. ???.  
????? 2, ?????????? 1, ????? ??????, ??? EigZuLG ?? ?? ????? 18 ??, 39 ?? ?? 43 ???.  
????????? ?????????? ???. ?????????? ?????????? ???. ???. ???. ?????????? ?????????? ???.  
???. 30 ????? 2000 ??????.

7      ????? 16 ?????????? 2003, ? ???????? ?????????? ??? ?????????????? ?????????? ???  
????????? ?????????????? ?????, ?? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? .  
????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? . ?  
?????????, ?????????? ?? ?? ?????????????? ??? ??? 17 ?????????? 2004 ??????? ??????????  
??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ???, ?????????? ?? ?????? ??? ?????? ??? .  
????? ???????.

??? ??? ??????????

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8      ? ?????????????? ?????????? ??? ?????????? ?????????????? ??? ? ?????????? ?????? ??  
????? ?????????? ??? ??? ???, ??? ?????? ??????, ? ???????, ??????????????????  
??? ??? «????????? ??????????????», ?????????? ??? ??? ?????? ?? ?????????? ??????????  
????????? ?? ?????? ?????????? ??? ??? ??????????. ?? ?? ??????, ? ?????????? ???  
????????? ?? ?????????? ?? ?????????? ??? ??????????, ?????????????????? ??? ??????????  
????? ?????????? ??????????.

9 ???????, ?????? ?? ??????????? ???, ??????? ?? ??????????? ??? ?????????? ??  
????????? ??????? ??? ?????? 226 ?? ??????????? ??? ??? ??? ??? ??? ??????? ???  
????????? ?????????? ??? ?????????? ? ??????? ???, ???????, ?? ?????? ???????, ?  
????????? ??? ??? ? ??????? ??? ?????? ?? ?????????? ?? ?????????? ???????, ??  
????????? ??? ??? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????????? ???????, ??  
????????? ?? ??? ?? ?????????? ??? ?????? ??????, ?????? ?? ?????????? ??? ??????  
?? ?????????? ??? ?????? (??., ???????, ?????? ?? 18?? ?????? 2007,  
C?490/04, ??????? ??? ??????????, ? ?????? ??? ????? ?????????? ?????? ??? ???????,  
??????? 36 ??? 37).

10 ???????, ? ?????????????? ?????? ?????? ?? ??????? ?? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??? ?????? ?????? ???  
????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?? ?????? ??????, ??????????,  
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??????  
????????, ?????????? ??? ?? ?????? ???' ?????? ?????????? ?? ??? ?????? ?????? ??????  
????????? ??? ?????????, ?????????, ?????? ?????????????? ?? ?????????? ?? ??????  
?????????, ?? ??? ?????????????? ???, ?? ?????? ??? ?????????? ?? ??? ?????????? ??? ??????  
????? ?? ?? ?????? ?????? (??, ?????? ?? 9?? ?????????? 1999, C?365/97, ??????)

????? ????????, ??????? 1999, ?. I?7773, ???? 26).

11 ?? ??????????, ??????? ??? ?? ?????????? ? ?????????? ?????????? ???  
?????????, ??? ?????????? ??? ?? ??????? ?????????? ??? ? ?????????? ??? ??  
????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
?????????.

12 ??????????, ??????, ??? ?????? 3 ??? ?????? ??????, ? ?????? ?????? ??????????  
????? ????, ??? ?????? 1, ?????? 3, ??? EStG, ?? ?????? ????, ?? ?????? ???  
????? ?????? ??????, ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????, ?????????? ??? ?????? ????. ???????, ??? ?????? 5 ??? ?????? ???,  
????????? ?????????? ???, ???' ?????, ? ?????????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
?????????, ?????? ??? ?????? 18 ??, 39 ?? ??? 43 ??, ??? ?????? ??? ?????? ???  
????????? ??? ??????.

13 ?????? ??? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???  
??? ?????????? ??? ?? ?????? ?????? ?????????? ?????????? ??? ?????????? ???  
??? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ??  
????????? ? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ???  
????????? ??? ??????.

?? ?? ??????

14 ??????, ?????? ?? ?????????? ??? ? ?????????? ?????????? ??? ??????????, ??  
????? ??? 4?? ??????? 2006, ?????????? ??? ?????? ??? ??????, ??? 22  
????????? 2005, ??? ?????? ?? ??? ????? ?????????? ? ?????????? ??? ???  
????????? (Gesetz zur Abschaffung der Eigenheimzulage, BGBl. 2005 I, ?. 76).

15 ??????, ?????? ?? ?????????? ???, ??? ?????? ??????????, ? ?????? ?????????? ???  
?? ?????????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ?? ??? ?????????? ???, ?? ?? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? (??., ?????? ???, ?????? ??? 19??  
?????? 2003, C?161/02, ?????? ??? ??????, ?????? 2003, ?. I?6567, ??? 6, ??? ??  
18?? ??????? 2007, C?26/07, ?????? ??? ??????, ? ?????? ??? ?????? ?????????? ???  
??????, ??? 6). ?????? ??? ?????????? ??? ? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??? ?????? ?????? ??? ?????? ??? ? ?????? ??? ?????? ???  
?????????, ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

16 ??? ?????? ????????, ??????? ???? ?????? ?????? ?????? ??? ?????????? ???  
????? ????, ?? ?????? ??? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? ???  
????????? ??? (??.. ?????????? ??? 13?? ??????? 2005, C?446/03, Marks & Spencer,  
?????? 2005, ?. I?10837, ??? 29, ??? 26?? ??????? 2006, C?345/05, ??????? ???  
??????????, ??????? 2006, ?. I?10633, ??? 10, ??? 18?? ??????? 2007, C?104/06,  
????????? ??? ???????, ??????? 2007, ?. I?671, ??? 12).

17 ??????, ?????? ?? ?????????? ?, ??? ?????????? ? ???????, ? EigZulG ???,  
?????????, ?? ?????? 2, ?????? 1, ??? ?????? ???, ??? ?????? ??? ?????? ???  
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???  
????????? ?? ??? ?????? 18 ??, 39 ?? ??? 43 ??.

18 ?? ??? 18 ??, ?? ?????? ???????, ???????, ?? ?????? ??? ?????? ???  
????????? ??? ??????? ?? ??????? ??? ?????? ??? ?????? ??? ?????? ???

?????, ?????????????????? ??? ??? 39 ??, ??? ?????? ??? ?????????? ?????????? ???  
??????????, ??? 43 ??, ??? ?????? ??? ?????????? ?????????? (???. ???????????????  
????????? ?????? ??? ?????? ?????? 13, ??? ?????? ??? ?????? 15,  
????? ??? ?????? ??? 11?? ?????????? 2007, C?318/05, ?????? ??? ?????? ?, ?  
????? ??? ??? ?????????? ??? ?????? ??? ?????? 35).

19 ??? ???????, ??? ?????? ?? ???????, ??????, ?? ?? ??? 39 ?? ??? 43 ??  
????????? ????, ??? ?????? ?? ?????? 2, ?????????? 1, ??? ?????? ????, ???  
EigZulG, ? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????? ???  
????? ???????????, ??? ?? ?????? 1 ??? ?????? ???, ?? ?????? ??? ?????????? ???  
????? ??? ???????????, ??? ?????? ??? ?????? ??? ?? ?????????? ??? ??????????  
? ?????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ???????.

20 ??????, ??? ?????? ?? ?????????? ??? ? ?????????? ??? ?????? ?????? ???,  
????????? ???, ??? ?????????? ?? ?????????? ???? ?????? ??? ?????? ???  
????????? ???, ??? ?????????? ??? ?????????? ?? ?????????? ???? ?????? ???  
??? ?????? ???, ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???  
39 ?? ? ??? 43 ?? (??., ???????, ?????????? ??? 21?? ?????????? 2006, C?152/03,  
Ritter-Coulais, ?????? 2006, ?. I?1711, ?????? 31, ??? 7?? ?????????? 2006, C?470/04, N,  
????? 2006, ?. I?7409, ?????? 28, ??? ??? 18?? ?????? 2007, C?212/05, Hartmann, ? ???  
??? ??? ?????????? ???, ??? ?????? 17).

21 ?????, ??? ?? ??????? ?? ??? ?????? ?????????? ??? ?????? ?????? ???  
????????? ???, ??? ?? ?????????? ??? ?????? ?????? ?????????? ???, ???  
????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ???  
????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????  
????????? ??? ?????? ??? ?????? ??? (???. ??????? ??? 15?? ?????????? 2005,  
C?464/02, ??????? ???, ?????? 2005, ?. I?7929, ?????? 34, ??? ??????????????  
????????? ?????? ??? ?????????? ??? 15, ?????? ??? ?????? ??? ?????? 17, ???  
??? 11?? ?????????? 2007, ?????? ??? ?????? 114).

22 ??????? ?? ?????????? ? ?????????? ?????? ?????? ?????? ??? ??  
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? (??.  
????????? ?????? ??? ?????? ?????? ???, ?????? 35, ?????? ??? ?????? ???  
????? 16, ?????? ??? ?????? 18, ??? ??? 11?? ?????????? 2007, ??????  
????? ???, ??? 115).

23 ?? ??????????, ?? ?????? 2, ?????????? 1, ?????? ??????, ??? EigZulG ??????  
????????? ???, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
? ???.

24 ??? ??? ??????? ???, ??? ?????????? ? ?????? ?????? ?????????? ??? ?????? 64 ???  
????????? ???, ? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???

????? ??????????? ?????? ??? ?????????????? ??? ???????, ?????????? ???  
?????????? ??? ?????? ?????? ?????????? ??? ??????? ??? ?? ????? 39 ?? ??? 43 ?? ???  
????????? ?? ?????????? ?? ? ? ?????????? ???????, ??? ????????, ?? ??? ?????? ?????? ????.

25    ???????, ?????????? ?? ?????????? ??? ?????????? ??? ??????? ??????? ??????? ???  
?????? ??? ?????????? ?????? ??? ????? ?????????? ??? ??????? ??? ??? ??????????  
??? ? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ???????, ??  
????? 2, ?????????? 1, ????? ???????, ??? EigZulG ??????? ?? ?????????? ??? ???????  
????????? ??? ?????????? ??? ?????????? ??? ?????????? ???????????, ??? ?????????????? ???  
?? ????? 39 ?? ??? 43 ??.

26    ??????, ??? ??? ????? ?????????? ?????????? ??? ?? ?????? ?????? ??? ?????????? ??  
????????? ??? ?? ?????????? ?????? ?????? ?????????? ??? ??????? ??? ??????????  
????????? ??? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ?????????? ??? ??  
????????? ??? ?????? ?????? ??? ?? ??? ?????????? ?? ?????????? ??? ??? ?????? ??? ??  
????????? ?????? ?????? (??., ?????? ???, ?????????????? ?????? ?????????? ??????????  
???? ??????????, ??? 24, ??? ?????? ??? ?????????, ??? 25).

27    ?? ??????????, ? ?????????? ?????? ?????????? ??? ?????????? ?????????? ??? ?  
????????? ??? ??? 2, ?????????? 1, ????? ???????, ??? EigZulG  
????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ???????, ??  
???, ?????????? ?? ?????????? ? ?????????? ?????? ?????????? ??????.. ?? ??? ?????????? ?,  
????????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????? ??????????  
?????.

28    ??????????, ? ?????? ?? ?????????? ? ?????? ?????????? ?? ?????? ??? ?????? ???  
????????? ??? ?? ?????????? ?????? ??? ?? ?????? ??? ?????????? ??? ?????????? ???  
???? ?????????? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??? ??  
????? (??., ??????, ?????????? ?????? ?????? ?????? ?????? ?????????? ???, ??? 35).

29    ??? ?? ?????? ?????????? ??? ?? ?????? 2, ?????????? 1, ????? ???????, ??? EigZulG  
????? ?????? ?????????? ?????????? ??? ?? ?????? 39 ?? ??? 43 ?? ??? ??? ? ?????? ???  
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????  
????? ??? ?? ?????? ??? ?????? ??? ?????????? ??????.

30    ???????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???, ?????????? ??? ? ??? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? 18  
??.

31    ??? ??????, ?????????? ??? ?????????? ??? ? ?????????? ?????? ??? ??????????,  
??????????, ?? ?? ?????? ??? ?????? 2, ?????????? 1, ????? ???????, ??? EigZulG, ??  
????? ??? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??????  
??????, ? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ???,  
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 18 ??, 39 ?? ??? 43 ??.

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32 ????? ?? ?????? 69, ??????????? 2, ??? ?????????? ???????????, ? ??????? ?????????  
????????????? ??? ?????????? ????? ?????? ?????? ?????? ?????? ??? ??????????  
?????????. ?????????? ??? ? ?????????????? ?????????? ??? ?????????? ?????? ??? ??????????  
????????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????????.

??? ??? ?????? ??????, ?? ?????????? (???????) ??????????:

1) ? ?????????? ?????? ?????????? ??? ?????????, ???????????, ?? ?? ?????? ???  
?????? 2, ?????????? 1, ????? ??????, ??? ?????? ??? ?????????? ??? ???  
????????? ?????? (**Eigenheimzulagengesetz**), ??? ?????????? ?? 1997, ???  
????????????? ?? ??? ?????????? ??? 2004 (**Haushaltsbegleitgesetz 2004**), ??  
????????? ??? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ???  
????????? ???????, ? ????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ???  
???? ???????????, ?????? ??? ?????????? ??? ?????? ??? ?? ?????? 18 ??, 39 ??  
??? 43 ??.

2) ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????  
?????.

(?????????)

\* ?????? ??????????: ? ??????????.