

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

?? 18?? ?????????? 2014 (*)

«????????????? ?????????? — ?????????? ?????????? ??? ?????????? — ?????????? ??????????
— ????? ?????? — ?????????? ?????????? — ?? ?????????? ?????????? ??? ??????????
????????? ?? ??? ????? ?????? ?????»

???? ?????? C133/13,

? ? ?????????? ?????? ?????????????? ?????? ??? ?????? 267 ????, ??? ??????
?? Raad van State (????? ?????) ?? ?????? ??? 13? ?????? 2013, ? ?????? ?????????? ???
????????? ??? 18 ?????? 2013, ??? ?????? ??? ??????

Staatssecretaris van Economische Zaken,

Staatssecretaris van Financiën

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Q,

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

????????? ??? ??? R. Silva de Lapuerta, ?????? ???????, K. Lenaerts, ?????????? ???
??????????, ?????? ??????? ?????? ??? ?????? ?????????? J.?C. Bonichot
(??????), A. Arabadjiev ??? J. L. da Cruz Vilaça, ???????,

????? ??????????: J. Kokott

?????????: M. Ferreira, ?????? ?????????? ??????????,

????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ??' ?????????? ?????????? ???
21?? ??? 2014,

????????? ??? ?? ?????????? ??? ??????:

– ? Q, ?????????? ??? A. Bakker ??? D. Smit, ?????????? ??? M.
Hamer, advocaat,

– ? ?????? ???, ?????????? ??? B. Koopman ??? K. Bulterman, ???
?? ??? ??? J. Langer,

– ? ?????? ???, ?????????? ??? T. Henze ??? K. Petersen,

– ? ?????? ???, ?????????? ??? A. Rubio González,

– ? ?????? ???, ?????????? ??? D. Colas ??? J.?S. Pilczer,

– ? ?????? ???, ?????????? ??? G. Palmieri, ?????????? ??? P.
Gentili, avvocato dello Stato,

– ? ?????????? ??? ??????? ??????????, ?????????????? ??? ??? S. Brighouse,
????????????? ??? ??? R. Hill, barrister,

– ? ?????????? ???????, ?????????????? ??? ??? W. Roels ??? W. Mölls,
???? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ??? ?? ??????????
??? 2?? ?????????? 2014,

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

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1 ? ?????? ?????????????? ??????? ??? ?????? ??? ??????? ??? ?????? 63 ????.

2 ? ?????? ??? ?????????? ??? ?????? ??????? ??????? ???????, ??????, ???
Staatssecretaris van Economische Zaken (????????? ?????????? ???????) ??? ??
Staatssecretaris van Financiën (????????? ??????????) ???, ???????, ??? Q, ??????? ?? ??
?????? ??? ?????????? ??? ?? ?????????? ??? ?????????? («landgoed») ???????
????????????? ??? ???????????????, ?? ????? ?????????? ?? ??? ????? ?????? ?????? ?????
????????? ??? ??? ?????, ?????????? ??? ????? ?? ?????????? ?????????? ??? ??? ??? ???
????????? ??? ??? ????? ??????.

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

3 ?? ????? 1 ??? ????? ?? 1956 ??? ?????????? (Successiewet 1956, ??? ????: ???
???? ??????????) ??????:

«1. ???' ?????????? ??? ??????? ???, ?????????? ?? ??? ??? ??????:

[...]

2° ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

[...]».

4 ?? ????? 5 ??? ????? ?? ?????????? ??? ?? ????:

«[...]

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

5 ?? ????? 1 ??? ????? ?? 1928 ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
(Natuurschoonwet 1928, ??? ????: ?????? ??? ?????????? ??? ?????? ??? ?????? ???
??????:

«1. ??? ?????? ?????? ??? ?????? ???:

a. ??????????: ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??? ?????? ??? ??????? ??? ???????, ??? ?????? ??? ?????? ??? ?????? —??????????????????
??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? —????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

b. ??????:

1° ? ?????? ?????????? ?? ?????? ??? ?????????? ?? ?????????? ?? ?????????? ? ?????????? ????????????,
????????????? ??? ??????????? ??? ??????????? 3?

2° ? ?????????????? ?? ??? ?????? ?????????? ????????????, ?????????????? ??? ?????????????? ???
????????? 3?

c. ?????????? ??????????: ??????? ?????????????? ??? ?????????????? ?????????????? ??
????????, ??? ?????????????? ??????? ?????????? ??? ?? ??? ?????? . ? ??????????
????????????? ?????????????? ??? ??????? ?????????? ?????????? ?????????? ??? ?????? ???
???? ??????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
?????????????

d. ??????: ? ?????? ?????????? ????????????, ?????????? ??? ??????????????

e. ??????: ? ?????? ?????????? ????????????, ?????????? ??? ?????????????? ???
????????? ??????????.

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

a. ??? ?????? ??? ???????, ? ?????? ?????? ?? ?????????? ??? ?????? ???
????????? ??? ??????? ?????????? ? ??? ?????????? ?????????? ??? ?????? ??? ?? ???
??????, ?????? ?????? ?????? ?????? ?????????? ?????? ??? ?????? ??? ??? ??????????

b. ?? ?????? ??? ??????? ??? ?????? ??? ?????? ???' ?????????? ?? ?????????? ???
????????? ???????, ??? ? ?????? ?????????? ??????????, ?????? ??? ?? ??? ??? ??? ??
????????, ??? ? ?????? ??????????

c. ?? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
? ??? ?????? ???????, ?????????? ??? ?? ?????????? ??? ?? ??? ?????? ??? ?????? ???
????? ??? ????????

d. ??? ?????? ??? ?? ?????? ???????????

e. ?? ?????? ??? ??????? ??? ?????? ??? ?? ??????????.

[...]]»

6 ?? ?????? 2 ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? :

«1. ?? ?????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????? ?????? ?? ?????????? ???
????????? ??? ??? ?????? ???????, ?????????? ?????? ??? ?????? ??? ??????????.

[...]

4. ?? ?????? ?????????? ??? ?????? ?????? ??????????..»

7 ?? ?????? 7 ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? :

«1. ?? ?????????? ???????, ??? ???? ?????? ??? [????? ??? ??????????], ??????? ??
????? ?????????? ???????, ??? ?????? ?????? ?????????? ?? ?????????? ??? ??????
??????????, ??? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ??????????
???? ?????????? ??? ???? ?????? ?????? ??? ?????? ??? ?????? ??? ???? ??????
???? ???? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ???? ?????? ?? ?
????? ??? ?????? ?????? ?????? ??? ??????, ?? ?????? ??? ?????? ??? ???? ??????
????? ?????? ??? ?????? ??? ??????, ?? ?????? ??? ?????? ?????? ??? ???? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

[...]»

8 ?? ????? 1 ??? ?????????? ??? ?????????????? ??? ?????????? ???' ?????????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????:

«1. ??? ?????? ?????? ????:

a. ??????????: ??? ?????? ??? ?????? ??? ?????? 1, ?????????? 1, ?????????? a, ???
????? [...] ??? ?????????? ??? ?????? ??? ?????? ??? ??????

b. ?????????? ??????????: ?? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ???,
????? ??? ?????????????? ??? ?? ?????????? ???, ??? ?????????????????? ??? ??????, ???
????????? ??? ?? ??? ??????

c. ??????????: ?????? ??? ?????????????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ??????
?????????, ??? ?????????????? ??? ?????? ??? ?????????? ???, ??? ?????????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? 6, ?????????? 1, ??? ?????? ??? 1988 ??? ??????
?????????

d. ?????? ???????:

1° ??????????, ??? ?????? ??? ??????, ??? ?????? ??? ??????, ??? ?????? ??? ??????,
?????????, ??? ??????, ??? ??????, ??? ??????????, ??? ?????????? ???, ??? ?????? ???,
????????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ?? ?????????? ??? ??????, ??? ?????? ???,
????????? ??? ??????, ??? ??????, ??? ??????, ??? ??????, ??? ?????? ??? ??????, ??? ??????
????????? ??? ?????? ??? ??????, ??? ??????, ??? ?????? ??? ?????? ??? ??????????, ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ??????

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

[...]»

9 ?? ?????? 2 ??? ?????????? ??? ?????????????? ??? ???????? ???' ?????????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????:

«1. ??? ? ? ?????????????? ?? ????????, ?? ?????? ?????? ?? ?????? ??? ???
?????????????:

a. ? ?????? ??? ?? ?????????????? ??? ??????????

b. ?? ?????? ??? ?? ?????????? ?????????? ??? ?????????????? ??? ?????? ?? ??????????
????????? ????????

c. ?????????? ?? 30 % ??? ?????????? ??? ?????????? ?? ?????????? ??? ??????????
????????? ? ?????? ??????????

d. ? ?????? ??? ?????????? ?? ??? ?????? ?????????? ??? ?? ?????? ??????????.

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

[...]»

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

10 ? Q ?????? ??? ?????????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??????????
?? ?????? ?????????? ??? ?????? ?????? («The Bean House»), ?? ?????? ?????????? ??
????????? ??? ??? ???.

11 ??? ??? ?????????? ??????????, ? ?????? ??? ?? ?????????? ?? ?????????? ??? ??? ? ??
????? ??? ??? ???, ??? ??? ??????????, ?????? ???, ??? ?? «The Bean House» ????????
????????? ??? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ???,
????????, ??? ?????????? ??? ??? ??? ???.

12 ?? ?????? ??? Q ??? ??? ?????????? ?????????????? ?????? ?? ?????? ??? ?? ???
????????????? ??? ??? ???.

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

14 ?????? ?????? ?????? ??? Staatssecretaris van Economische Zaken ???
??? Staatssecretaris van Financiën, ?? Raad van State (????????? ??? ??????????), ?? ???
????? ?????????? ?????????? ??? ?????????? ?????????????? ??? ??????????, ??????????
????? ??? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????????? ?? ??????????
????????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??
??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?? ??????????
??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??

????? ??????? ?????? ?????? ??? ?????????? ??? ?????? ??????, ??? ?????? ??? ?????? ??? ?????? ??????
????????????? ??? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???
????????????? ??? 25 ????. ???????, ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ???
???? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

15 ??? ???? ?????????? ????, ?? Raad van State ?????????? ?? ?????????? ??? ?????? ???
?? ?????????? ?? ???? ?? ?????????? ??? ?????????? ?? ??? ?????? ?????????? ??? ?????? :

«1) ???? ???? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? [?????
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? [?????
????? ?????????? ?????? ?????? ??????], ?????????? ??? ?????? ?????? ?????????? ???
????? ?????????? ?????? ?????? ??? ?????? ? ?????? ??? ?????? ??? ?????? ?????? ??? ??? ???
????? (????????? ??????????) ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???;
????? ???;

2) ?) ???? ???? ?? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ?? ?? ??
????? ??? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
??? ?????? ??? [????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???], ?????????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???, ?? ?????????? ??? ?????? 2010/24/?? ??? ??????????, ??? 16?? ?????? 2010,
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? [(? L 84, ?. 1)], ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????? ?????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;
?) ?? ?????????? ?????????? ??? ?????? 2?: ?????? ????
“????????? ??????” ??? ???? 3, ?????? 7, ??? ?????? 2011/16/EE ??? ??????????,
??? 15?? ?????????? 2011, ?????? ?? ?? ?????????? ?????????? ??? ?????? ???
????????? ??? ?? ??? ?????? ??? ?????? 77/799/??? [(? L 64, ?. 1)], ?? ??????????
????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;
?) ?? ?????????? ?????????? ??? ?????? 2?: ?????? ???? ?? ??????????
??? ?????? “????????? ??????” ??? ?????? 5, ?????????? 1, ??? ?????? [2010/24] ??
????? ?????? ??? ?? ?????? ??? ?????? “????????? ??????” ??? ?? ??? 3, ?????? 7, ???
????? [2011/16];

3) ?? ?????????? ?????????? ??? ?????? 2?, ??? ?????? 2? ? ??? ??????
2?: ?????? ? ??? ?????? ??? ?????????? ??? ??????????, ? ??? ?????? ?????????? ??? ?????? 4,
????????? 3, ???, ?? ?????? ??? ?????? 167, ?????????? 2, ???, ?? ?????????? ???
??? ?????? ???, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?? ?? ??? ?????????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

4) ??????? ??????????? ?? ??????? ?????????? ?? ?????????? ?? ??????????? ?? ???????????????
?? ??????? ?? ??????? ??????????? ?? ??????????????????? ?? ??????????????????? ?? ???????????????
??????, ?? ? ??????????????????? ?? ?????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????????? ??
????? ?? ?? ?? ??????? ?? ?????? ?? ??????? ?? ?? ??????? ?? ??????? ?? ??????? ?? 25 ??? ??
?????????? ?? ????? 7, ?????????? 1, ??? [????? ?? ?????????????? ?????????? ?????????? ??????????
?????], ?? ?????????? ?? ?????? ?????? ?????? ?????????????? ?? ?????????? ?????? ??? ??
????????? ???????;»

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

16 ?? ?? ??????? ??, ?? ?????? ??????? ?? ?????????? ?? ???????, ?? ???????
?????????? ??, ???' ??????, ??? ?? ????? 63 ??? ?????????????? ?? ??????????? ?? ???????????
??????, ??? ? ??????? ?? ?????? ???, ??? ?? ?????? ?????? ?????????? ?? ??????? ?? ??????? ??
????? ?????? ?????????? ?????????????? ?????? ?????? ?????? ??? ?? ??????? ?? ?????????? ??
????? ?????? ??? ?? ?????? ??????? ???????.

17 ??? ?? ????? 63, ?????????? 1, ???, ?????????????? ?????????????? ?????????????? ??
????????? ?????????? ?? ?????? ?????? ?????, ????? ?? ?????? ?????? ?????? ?????? ?????? ???
????? ?????.

18 ?? ?????????? ?? ?????? ?????????? ?? ?????? ?????????? ?? ?????????????? ?? ???????,
?????????? ?? ?? ?????? ??????? ???????, ??????? ?? ??????, ??????? ?? ??????? ?? ???????????
?? ?????????? ?? ??????? ?? ?? ?????? ?????????? ???????????, ????? ?? ?? ?????????? ??????????
????? ?????? ?????????????? ?????? ?????? ?????? ?????? ?????? (?. ?????? Mattner,
C?510/08, EU:C:2010:216, ??? 20).

19 ???????, ??????? ?? ?????? ?? ?????? ?????? ?????, ??? ?? ?????? ?????????? ??
????? ?????????????? ?? ?????? ?????????? ?? ?????? ?????????? ?? ?????? ?????? ?????, ??????? ??
????? ?????????? ?? ?????? 63, ?????????? 1, ???.

20 ?? ?????????? ?? ?????? ???????, ??? ?? ?????? ?? ?????? ?????????????? ?? ??????? ??
????????? ?? ?????? ?????????? ?????????????? ?? ?????? ?????????? ?? ??????? ?? ???????????
????????? ?? ?????? ?? ?????? ?????? ?? ?????? ?????????? ?? ?????? ?????????? ?? ??????? ??
????? ?????? ?? ?????? 63, ?????????? 1, ??? (?. ?????? Jäger, C?256/06,
EU:C:2008:20, ?????? 28 ?? 35). ?????? ?????????? ?? ?????? ?????? ?? ?????? ?????????? ??
??? ?? ?????? ?? ?????????????? ?? ?????? ?? ?????? ?????? ?????? ?????? ?????????????? ??
????????? ?????? ?????? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? (?. ?????? Mattner,
EU:C:2010:216, ??? 26).

21 ???????, ?????, ??? ?? ?????????? ?? ?????? ?????????? ?? ?????? ?? ?????????? ??
????? ???, ? ??????? ?????????? ?? ?????? ?? ?????? ?????? ?????????? ?? ?????? ?? ??????????? ??
????????? ?? ?????????? ?? ?????? ?? ?????? ?????? ?????, ? ?????? ?????? ?????????? ???????????
?? ?????? ?? ?????? ?????????????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??
????????? ?? ?????? ?????? ?????? ?????? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ??
????????? ?? ?????? ?????? ?????? ?????? ??????.

22 ?????????? ?? ?????????? ?? ?????? ?? ?????? ?????????? ?? ??? ?? ?????????? ?? ?????? ??????????
????? ?????????? ?????????? ?? ?????? ??????, ?????????? ?? ?????????? ?? ?????? ??????????
?? ?????? ?????????? ?? ?????? ?????? ?????? ?????????? ??, ?? ?????? ?????? ?????? ??
????????? ?? ?? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?? ?????? ?????? ?????? ??

????????? ?????????? (?. ??????? X Holding, C?337/08, EU:C:2010:89, ??????? 20 ??? 22).

23 ????????????? ?????? ??? ????? ?????????? ????? ?????????? ??? ?????????? ??????????????
???? ?????? ?????.

25 ??????????, ?? ?????????? ?????????????? ??? ?????????????? ?? ?????????? ??????????????
???? «landgoed» ???????, ??? ?????????? ?? ?????? ??????????, ??? ?????????? ??
????????? ??????? ??????? ?? ?????? ?????????????? ?? ?????????? ??????????????. ? ??????
????????? ???????, ??????????, ??? ?? ?????? ?????? ??? ?????? ??? ??????????, ??? ?? 1,
????????? 1, ??????? a, ??? ?? ?????? ?????? ?????????? ?????????? ?????????? ???????, ??? ??
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??? ??????? ?????? «landgoed», ??? ?? 1 ??? ?????????? ??? ??????????????, ???
??? ?? ?? ?????????? ?????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ?????????? ???
????????????? ??? ?? 1850 ??? ?? ?????????? ??? ?? ?????????? ??? ?????? 6, ?????????? 1, ??? ??
1988 ??? ?????????? ???????.

26 ??? ?? ??????????? ??? ?????? ?????? ??? ?????????????? ??????????? ??? ? ??????? ???
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27 ???????, ?????? ??? ??????? ??? ?????????????? ?? ??? ?????????? ??????? ????????, ???
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??? «landgoed» ??? ?????????????? «?????????» ?????? ?????????????? ??????????? ?? ???
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28 ?? ?????????? ?? ?????????? ?? ?????? ??????, ????. ????? ??????? ?? ?? ?????? 33 ?? ???????????
????????? ?? ?????? X (C?87/13), ????? ?? ? ?? ????? ?????????????? ?????????? ??
?? ?????? ?? ?????? ?? ?????? ?????? ?????????? ??, ?????????? ?????????? ?? ?????? ?????? ?????? ??????
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29 ??????? ?? ??????????????, ?? ?????????? ?????????? ??????? ?? ?????? ? ???????
?? ?? ?????? 63 ??? ?? ?????????? ?? ?????????? ??????? ??????, ??? ?? ????????

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30 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??????
??? ?????????? ?????????????? ??? ?? ??????? ?????????? ??? ?????? ?????? ??????????????, ?' ????
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(???????????)

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