

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

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

??? 17?? ?????????? 2018 (\*)

«????????????? ?????????? – ????? ?????? ????? ?????????????? ?????? (???) – ?????? ???  
????????????? ??? – ?????? ?????????????? – ?????? ??? ?????? ?????? – ??????  
????????????? ?? ??? ?????? ?????????????? ?????????? ?????? ??? ?????? ?????? ??????  
????????? – ?????? ??? ?????????? ?????? ?? ?????? ?????????? ?????????? ??????  
???? ?????????????? – ?? ?????? ?????? ?????? – ?????? ?????? ?????? ??? ??? ??? ???  
????????? ?????????»

???? ??????? C2249/17,

? ? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ???  
?????? ?? Supreme Court (?????? ????????, ????????) ?? ??????? ??? 8?? ?????? 2017,  
? ????? ??????? ??? ?????????? ??? 12 ????? 2017, ??? ??????? ??? ?????

**Ryanair Ltd**

????

**The Revenue Commissioners,**

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

????????? ??? ??? R. Silva de Lapuerta, ??????????, ?????????? ??? ??????  
?????????, J.-C. Bonichot, A. Arabadjiev, E. Regan ??? C. G. Fernlund (?????????), ??????????,

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

?????????: R. ?ere?, ?????????? ??????????,

?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ?????????? ???  
14?? ?????? 2018,

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

– ? Ryanair Ltd, ?????????? ??? T. Mc Namara, solicitor, R. Aylward, BL, ??? M.  
Hayden, SC,

– ? The Revenue Commissioners, ?????????? ??? M. Browne ??? L. Williams  
????? ??? ??? ??? A. Joyce,

– ? ???????, ?????????? ??? M. Browne ??? L. Williams ?????? ??? ??? ??? A.  
Joyce, ?????????? ??? S. Davey, solicitor, Ú. Tighe, BL, ??? G. Clohessy, SC,

– ? ???????, ???????, ?????????? ??? N. Gossement ?????? ??? ??? ??? R.  
Lyal,

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

??? 3?? ?????? 2018,

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

????????

1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 4 ??? 17 ???  
????? ??????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ??? ?????????? ???  
????????? ??? ?????? ?????, ??? ??????? ?? ??? ????? ?????? ?????? ?????? – ???  
????? ??? ????? ?????????? ????: ?????????? ?????????? ??? (?? ??. ??? 09/001, ?. 49, ??? ????: ??? ??????).

2 ? ?????? ??? ???????????? ??? ?????? ?????? ?????? ?????? ??? Ryanair Ltd ???  
??? Revenue Commissioners (???????????, ????, ????) ?????? ?? ?? ?????? ???  
????? ??? ? ???? ??? ?????? ??? ?????? ?????????????? ??? (???) ?????? ???  
????? ??? ?????????? ? Ryanair ?????? ?? ?????????????? ?????????? ??? ??  
????????? ??? ?????? ?????? ?????? ?????? (???) ?????? ??????.

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

3      ????? ?? ??????? 2, ??????????? 1, ??? ?????? ???????, ??????????? ?? ??? ?? ??????????  
?????? ? ?? ??????? ??????? ?? ???? ?????????????????? ?? ??????? ?????? ?? ?????????  
?? ?????? ?? ??????????? ?? ??? ?? ???? ? ?????? ??????? ?? ??? ?? ?????????? ?? ???.

4      ?? ?????? 4, ??????????? 1 ??? 2, ??? ??????? ?????? ??????:

«1. ?????????? ?? “????????????? ??? ?????” ?????????????? ??????, ??? ?????? ???????????  
??? ?? ?????????????? ???, ??? ??? ??? ?????????????? ?????????????????? ??? ??????????????  
???? ?????????? 2, ?????????? ??? ?????????????? ?????? ??? ?????????????? ???.  
????????????????? ????.

2. ?????????????? ????????????????, ??? ???? ?????? ??? ?????????? 1, ?????? ??? ??  
???????????????, ??? ????????????, ??? ?????? ? ??? ????????????, ????????????,  
???????????????, ??? ??? ????????????????, ????????????, ??? ?????????? ????????????????  
????? ??? ??? ????????????????, ??? ????????????, ????????????????, ? ??? ????????????????, ???  
????. ?? ????????????, ????????????????, ????????????, ?????? ? ????????????????, ????????????, ? ???  
??????, ??? ??? ?????? ?????? ???????, ???????, ???????, ???????, ???????, »

5      ????? ?? ?????? 10, ??????????? 2, ?????? ??????, ??? ?? ???? ???????, «? ??????????????  
????? ?????????? ??? ? ????? ?????????? ???????, ??? ??? ????? ??????????????  
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????».

6      ?? ?????? 17 ??? ?????? ????????, ?? ?????? «?????? ???? ?????? ??? ?????????????? ???  
??????», ????, ??? ?????????? 1, ??? ???? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ? ?????????? ??? ?????? ?????????? ??? ??????.

7      ????? ?? ?????? 17, ?????????? 2, ??????? ??, ??? ????? ??????, ?????? ?? ?????? ?  
?? ??????? ?????????????????? ??? ?? ?????????????? ??? ?????????????? ?????????????? ?????? ??,  
????????????? ??? ?? ????? ?????????? ?? ?????????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ??????  
????????? ??? ?? ?????????? ? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?? ?????? ??? ??  
????????????? ? ?????????? ?? ??? ??????????, ?????? ??? ?? ?????????? ??? ?????? ?????????? ??? ??  
????????????? ? ?????????? ?? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??.

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

8 ?? 2006 ? ?????????? ??????? Ryanair ?????? ?? ??? ??? ?? ?????? ??? ??????  
????? ?????????? ??????? (?? ???: ??????-?????). ??? ?????? ???,  
????????????? ??????? ??? ?????????????? ??? ?????? ?????????? ??? ??? ??????????????  
?? ????? ?? ?? ?????????? ?????? (?? ???: ??????? ?????????). ??????, ? ?????? ???  
????????????? ??????, ??? ?????? ?????????????? ?? ??? ?????? ??? ?????? ??? ?????? ???  
??????????, ????? ? Ryanair ?????? ?????? ??? ?????????? ?????????? ???  
?????????????.

10      ????? ???? ?????????? ??? ?????????????? ?????? ?? ??????? ??? ??????? ????, ? Ryanair  
????????? ?????????? ??????? ??????? ??? Tax Appeals Commission (?????????? ??????????  
??? ?????????? ???????, ???????), ? ?????? ??? ????????. ? Ryanair ?????? ???????  
?????? ??? Circuit Court (????????????? ???????????, ???????), ?? ?????? ??????? ??  
????? ??? ?????????? ??????. ??????, ?? Circuit Court (????????????? ??????????)  
????????? ??? ??????? ??? High Court (??????? ???????????, ???????). ?? ?? ???  
????????? ??????? ??? ??????? ??? Circuit Court (????????????? ??????????) ??? ?  
Ryanair ?????? ??????? ??? Supreme Court (??????? ???????????, ???????).

11 ?? ??????? ??????????? ??????, ???' ??????, ?? ??????????????? ?? ?????????????? ?  
???????? ?? 14?? ??????????? 1985, Rompelman (268/83, EU:C:1985:74), ??????? ?? ??  
?????????? ??????? ?? ?? ?? ?? ?? ??????????? ?? ??????? ?? ?? ??????????? ?? ??  
?????????? ???????????????, ?? ?? ?? ??????? ?? 27?? ??????????? 2001, Cibo  
Participations (C-16/00, EU:C:2001:495), ??????? ?? ?? ??????? ??????? ??????????????? ??  
???????? ?? ?? ?? ?? ?? ??????? ??????????? ?? ??????? ??????????? ?? ?? ?? ?? ?? ?? ??  
?? ??????????? ??????????? ?? ?? ??????????? ???.

12 ??' ?????? ??? ????????, ?? Supreme Court (????????? ????????????) ?????????? ??  
?????????? ?? ?????????? ?? ?????????????? ?? ??????? ?? ?????????? ?? ?????????????? ?? ???????????  
????????????? ?? ??????????:

«1) ?????? ? ?????????? ?????? ?????? ?????????? ?????????????? ?? ?????? ??  
????????? ?? ?????? ?????? ????????, ?????? ? ?????? ????????????, ?????????????? ??  
????????????????? ?? ? ? ?????? ?????????? ?????? ?????? ????????????, ?????????????? ??  
????? ?? ???? ?????? 4 ?? ???? ?????? ?????? ??, ??? ?????? ?????? ?? ???? ?? ???? ???? ???? ?  
????????? ?????????? ?? ???? ?????? ?????? ? ?????????? ?? ?????????????? ?????????????? ??  
????????? ?? ?????????????? ?? ???? ?????? ?????? ?? ?????????? ?? ?????? ?? ???? ?? ???? ?  
????????? ?????????? ?????? ?????? ????????, ? ?????? ?????????? ?? ?????? ?? ???? ?  
????????? ?????????? ??????????????;:

2) ?????????? ??????? “?????? ?? ?????? ???”, ????. ???? ?????? ?????????????? ??  
????????????? ??????????? ??? ?? ??????????? ??? ?????? [?? ?? ?????? ??? 27??  
????????????? 2001, Cibo Participations (C-16/00, EU:C:2001:495)], ?????? ??????????????  
?????????? ??? ??????????? ??? ??????? ??????? ??????? ?????? ??? ? ?????????????? ??? ??  
?????????? ??????, ??? ?? ??????????? ??????? ??????? ?????????? ?????????????? ??? ??  
?? ?? ?????????? ?? ??????????? ??? ?????????? ??? ?????????? ??? ? ?? ??? ?????  
??????????, ??? ?? ?? ??????????? ? ??????? ??? ?????????? ??? ??

????????????????? ?????????????? ??????????;»

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

13 ?? ?? ??????? ??, ?? ?????? ??????? ?? ?????????? ?? ???????, ?? ??????  
????????? ?????, ???' ??????, ?? ?????????????? ?? ?? ????? 4 ??? 17 ??? ?????? ??????  
????? ??? ?????? ??? ??????? ????? ? ??????? ?????? ?????, ? ?????? ?????????? ??  
????????? ?? ?????? ??? ??????? ?????? ?????? ?????, ?? ?????? ?? ?????? ?????? ??????????  
????????????? ??? ?????????? ??? ??????? ?????, ??? ?? ??? ?????? ??????, ??????????????  
????????? ?????????? ?? ???, ??? ?????????? ?????? ?????? ??? ?????????????? ??? ??????  
????? ??? ?????? ?????? ??? ?????? ?????????? ?????? ??????, ?? ?????? ?????? ??????, ??????????????  
??? ?????? ???, ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????????????.

14 ???????????, ???????, ??? ? ?????? 2006/112/?? ??? ???????, ??? 28??  
????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ?????? (?? 2006, L 347,  
?. 1), ? ?????? ?????? ?? ??? 1? ?????????? 2007, ?????????? ??? ?????? ??????, ??????  
?? ?????? ?????????? ?????????? ?? ?????? ?? ?????. ???????, ?????????? ??? ?? ??????  
????????? ??? ?????? ?????? ?????? ?????????? ?? ??? ?????? ?????????? ?? ?????? ???  
????? 2006/112, ? ?????? ?? ?? ?????? ??? ?????? ?????? ?????? ?????????? ??? ??????????  
????? ?? ?????????? ??? ?? ?????? ??? ?????? ?????.

15 ?????????? ?? ?????? ??????? ?? ?????? ?????????? ?? ?????????? ??????????, ?????? ?? ??????????  
?? ?? ?????? ?? ?????????? ?? ?????????? ?? ?????? ?????? ?????? ?????? ???????, ??  
????? ?? ?????? ?????????? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?? ??????  
????????????? ?????????? ?????????? ?? ???, ?????? ?? ?????? ?????? ?????????? ?????????? ???  
????, ??? ?? ?????? ??? ?????? 4 ??? ?????? ??????, ???, ?????????? ?????, ??????, ???  
????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?? ?????? ?????????? ???,  
????????, ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??  
????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ??? ??.

16 ???????????, ???????, ??????, ??? ??? ??? ?????? ??? ?????????? ??? ?????????? ???  
??, ??? ?? ?????? ??? ?????? 4 ??? ?????? ??????, ??? ?????????? ??????????, ??? ??  
????? 17 ??? ?? ??? ??????, ? ?????? ??? ?????? ?? ?????? ?????????? ?????????? ??? ??  
????????? ?? ?????? ?????????? ?????, ??? ?? ?????????? ?????? ?????? ?????? ??? ??????  
?? ?????????? ?????. ?????????? ?????, ??? ?? ?????????? ??? ?????????? ?????, ??? ? ??????, ?  
????? ??? ? ?????? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????????? ??????????  
????????????? ??? ?? ?????? ??? ?????? ?????? ?????, ?????????? ??? ?????? ??? ??????  
????????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??????  
????????? ??? ?? ?????? ??? ?????? ?????? ?????, ?????????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?? ?????? (????????? ??? 30?? ?????? 2013, X, C-651/11, EU:C:2013:346,  
????? 36, ??? ?? ??? 16?? ?????? 2015, Larentia + Minerva ??? Marenave Schiffahrt, C-  
108/14 ??? C-109/14, EU:C:2015:496, ?????? 19 ?????? ??? ?????? ?????????? ??????????).

17 ??? ?????? ?? ??? ?????? ??? ?????????? ??? ? ?????????? ?????????? ?????? ??? ??  
????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ??????????, ??? ??  
????????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ?? ???, ??? ??  
????????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??? ??  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??? ??  
????? (??., ???????, ?????????? ??? 30?? ?????? 2013, X, C-651/11, EU:C:2013:346, ????  
37, ??? ?? ??? 16?? ?????? 2015, Larentia + Minerva ??? Marenave Schiffahrt, C-108/14  
??? C-109/14, EU:C:2015:496, ?????? 20 ??? 21 ?????? ??? ?????? ?????????? ??????????).

18 ???????, ??????? ?? ?????????? ??????? ?????????????????? ????? ?? ?????? ??? ?????? ???????  
?????? ?????????? ?? ?????????? ??? ??????? ?????????? ???????, ??  
????????????????? ?????????????? ??????? ?? ?????????? ?????????? ?????????? ??????????????  
(?????? ?? 29?? ?????????? 1996, INZO, C-110/94, EU:C:1996:67, ??? 15 ??? ??  
????????????? ??????????). ???????, ?????????? ???, ??? ?????????????? ???????, ???  
?????????, ??? ??????? ?? ??????? ??? ?????? ?????????? ?????????? ?????????????? ???  
????????????? ??? ?????? ??? ?????? ?????????? ??????? ??????? ?? ??????????  
????????? ??? (????????? ??? 8?? ?????? 2000, Breitohl, C-400/98,  
EU:C:2000:304, ??? 34, ??? ?? 14?? ?????? 2013, Ablessio, C?527/11, EU:C:2013:168,  
????? 25 ??? ?? ??? ?????????? ??????????).

19 ???????, ??? ??????? ?? ?????????? ?????????????? ?????????????????? ???????  
????????????? ??? ??????? ?? ?????????? ?????????????? ??????? ?????? ?????????? ??  
????? ??? ?????? ?????????? ?????????????? ??? ?????????? ?????? ?????????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ??????????  
?? ???, ?????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????.

20 ?? ??????????, ??? ??? ??????? ?? ?????????? ?????????????? ?????????? ??????? ??  
????????????? ??? ??????? ?? ??????? ???? ?????????????? , ? Ryanair ??????? ?? ???????  
????? ??????? ?? ?????????????? ?????? ?????? ?????? ?????? ?????? ??????. ???????, ?????? ?? ?????  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????. ???????, ?????? ?? ?????  
????? ??? ? Ryanair ?????, ??? ?????? ??? ?????????? ?????, ?????????? ?????? ??? ?????  
??? ?????? ??? ?????? ??????.

21 ??? ?????, ???????, ?? ??????? ???????, ??? ?? ?????? 17 ??? ?????? ???????  
????????? ???, ??? ?? ?????? ??? ? ?????????? ???, ? ?????? ??????? ??? ??  
????????? ??? ?? ?????? ??? ?????? ?????? ?????? ???? ?????? ?????????? , ?????????????? ??  
????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???, ??? ??????????  
????????? ??? ?? ?????? ?????? 10, ?????????? 2, ????? ??????, ??? ?? ?????? 17 ??? ?????? ???????,  
?? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????  
????????? ???????, ?????? ??? ?????????????? ?????? ?????? ?????? ??? ?????? ????  
????????? (?????? ?? 22?? ?????? 2012, Klub, C-153/11, EU:C:2012:163, ??? 36 ??  
???? ?????????? ??????????).

22 ?? ?????????? ??????? ?? ?????????? ?? ?????? 17 ?? . ??? ?????? ??????? ???????  
????????? ??? ?????? ??? ?????? ??? ?????? ?????, ???????, ?? ???????????.  
????????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ?????? (???????  
?? 14?? ?????????? 2017, Iberdrola Inmobiliaria Real Estate Investments, C?132/16,  
EU:C:2017:683, ??? 25 ??? ??? ?????????? ??????????).

23 ???????????, ?? ??????? ??? ?????????? ??????? ?? ?????????? ??????? ??  
????????????? ??? ?? ?????? ??? ?????? ??? ?????? ? ?????????? ??? ?????? ?????? ???  
????????????? ?????????? ??? . ?? ?????? ?????? ??? ?? ?????????? ?????? ???  
????????????? ?? ??? ?? ?????????? ?????? ?????? ??? ?????? ?????????? ???????????????,  
????????????? ??? ?????? ??? ?????? ?????? ?????? ???, ??? ?? ?????? ?????????? ??? ??  
????????????? ?????? ?????? ?????? ???' ?????? ??? ?? ?????? ??? (?????? ?? 14??  
????????? 2017, Iberdrola Inmobiliaria Real Estate Investments, C-132/16, EU:C:2017:683,  
????? 26 ??? ??? ?????????? ??????????).

24 ?? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ?? ?????????? ?????????? ???  
????????? ??? ?????????? ?? ?????????? ?? ?????? ?????????? ?????????? ???

????????????????????? ??? ??? ??????? ??? ?????? ??? ?????????? ??????????????????????  
????????????????? ?? ??????? ??????????? ?? ?????????????? ??????????????????, ?? ??? ??  
????????? ??? ?? ?????? ??? ?? ??????????? ??? ?? ?? ??? ????? ?????????????????? ?????????? ??  
???? ?? ?????? ?????????????????? ??? ?????????????? ??????. ?????????????? ??? ????? ?????????? ??  
???? ?????????? ?? ??? ??? ??? ??? ?????????????? ??? ???, ????? ?? ?????????????? ???  
????????????? ??? ?????????????? ?? ?? ?????? ??? ??? ??? ?????????? ??? ??????????????  
????????????? ???, ??? ????? ?????????? ??????? ??? ?????, ??? ?? ?????????? ?? ??????????  
????????? ??? ?????? ??? ?????????????? ??????? ??? ?????????????????? ??? ??? ?????????? ??  
????????? ?????? ??? ?????????? ??? ??? ????? ?????????????? ?????? ??? ???? ???? ?? ?????????? ??  
????????? ?????????? ??? ?????? ??? ????? ?????????????? (??????? ??? 21?? ??????? 2000, Gabalfrisa  
?.., C?110/98 ??? C?147/98, EU:C:2000:145, ????? 45 ????? ??? ????? ??????????????  
?????????).

26 ???????????, ????. ????? ?????? ???????????, ? ?????? ?????? ?????? ??? ?????? ?????? ??????  
?????????????? ?????? ?????? ??? ?????? ? ??????????????? ?????? ?????? ??? ?????? ?????  
????????? ????????, ???' ?????, ?????????? ??? ?? ??????????????? ?? ?????? ??? ?????? ???  
?????????? ??? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
??? ?? ?????????????? ? ?????? ??? ?????????????? ??????. ?? ?????????? ?????????? ??? ??? ???  
????????? ??? ?????????? ?????? ? ?????????? ?????? ?????????????? ??? ?? ?????? ???  
????????????????? ??? ??? ?????????? ??? ?????? ??? ?????????????? ?????? ?????? ?????????? ???  
??? ?????????? ?????? ??? ?????? ??? ?????????????? ?????? ?????? ?????? ??? ??????  
????????? ?????? ?????? (????????? ??? 14? ??????????? 2017, Iberdrola Inmobiliaria  
Real Estate Investments, C-132/16, EU:C:2017:683, ??? 28 ??? ??? ???????????  
?????????).

27 ???????, ??????? ??????? ?????????????? ??????? ??? ?????????????? ??? ?? ?????????????? ??? ??  
????? ??? ?? ?????????? ??? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????????????? ???  
????????? ??????? ??? ?? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ???, ???????, ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ? ???  
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ? ???  
?? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? (????????? ??? 14??  
????????? 2017, Iberdrola Inmobiliaria Real Estate Investments, C-132/16, EU:C:2017:683,  
????? 29 ??? ??? ?????????? ??????????).

28 ???????, ??? ??????? ?????????? ??? ?????????? ??? ???????, ?? ?????????????? ??? ?? ??????????????  
????? ??? ?? ?????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ??? ??  
????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????????? ?????????? ??? ?? ?????????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ???  
????. ? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?  
????????????? ?????????? ??? ?????? ?????? (????????? ??? 14?? ?????????? 2017,  
Iberdrola Inmobiliaria Real Estate Investments, C-132/16, EU:C:2017:683, ??? 31 ??? ???  
????????? ??????????).

29 ????????, ??? ?? ?????? ?? ?? ?????????? ??? ?????????? ??? ?????????????? ??? ?? ?????????????? ??? ??  
????????? ?? ?????????????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?? ??? ?????? ??? ?????? ???  
??? ?????? ?????????? ??? ???, ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
? ?????? ??? ?????? ??? ?????? (????????? ??? 14?? ?????????? 2017, Iberdrola  
Inmobiliaria Real Estate Investments, C-132/16, EU:C:2017:683, ??? 30 ??? ???  
????????? ??????????).

30 ???????, ??? ?? ??????? ?????????? ?????? ??????? ??? ?????????? ??? ?????????????? ???,  
????? ?? ?????????????? ?????? ?? ?????? ?????????? ?? ?????????? ??? ?????????????? ??? ??  
????????? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ???  
????????? ?????? ?????????? ??? ?????? ?????? (??., ???????, ?????????? ??? 8??  
????????? 2007, Investrand, C-435/05, EU:C:2007:87, ?????? 33 ??? 36, ??? 13?? ??????  
2008, Securenta, C-437/06, EU:C:2008:166, ?????? 29 ??? 30, ??? 16?? ??????  
2015, Larentia + Minerva ??? Marenave Schiffahrt, C-108/14 ??? C-109/14, EU:C:2015:496,  
????? 25). ?? ?????????? ??? ?? ?????? ?????? ?????? ?????????? ?? ?????? ??? ??  
????????? ?????? ?????????? ?? ?? ?????????? ?????? ?????? , ? ?????????? ??? ??????????  
????? ?? ?????? (??., ???????, ?????????? ??? 6?? ?????????? 2012, Portugal Telecom,  
C-496/11, EU:C:2012:557, ?????? 46 ??? 47, ?????? ??? ??? 16?? ?????? 2015 Larentia +  
Minerva ??? Marenave Schiffahrt, C-108/14 ??? C-109/14, EU:C:2015:496, ?????? 28 ??? 30).

31 ?? ??????????, ??? ?? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ??  
????????? ?????????? ?????????? ??? Ryanair ??? ?????? ??? ???????, ??? ?? ??????????????  
????????? ??? ?????? ??? ?????????? ???????, ?? ?????? ?????????? ?????????? ?????????? ???  
????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ?????? ?????????? ???  
????? ?????? . ???????, ???????, ??????, ???, ??? ?????????? ?????? ??? ?????? ???  
????????? ?? ??? ?????? ??? ?????????? ?????? ???????, ? Ryanair ?????? ?? ??????????  
????? ????. ???????, ? Ryanair ???, ???????, ?????????? ?????? ?????? ?????? ??? ??? ???  
????????? ??? ??? ?????? ?????????? ?????? ??, ?? ?????, ??? ?????? ?? ??????????  
????????? ?????????? ???????, ??? ?????? ??? ?????? ?????????? ?? ?????????? ??????????  
????????? ???????, ???, ???????, ??? ?????????? ?????? ?????? ?????? ?????? ???, ??? ??????????  
?? ?????? ??? ?????????? ???????, ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ???

? ?????????????? ?????? ?? ??????? ???? ?????????????? ?? ??? ?????????????? ??? ?? ???  
????????????? ?????????????? ??? ?????????? ??? ?????????????? ????? ?????? ???  
????????????? ?????? ??? ?????? ??? ?????????? ???, ?? ?? ??? ????? ?????? ?????? ?????? ???  
????? ?????? ?? ?? ?????? ??? ?????????? ??? ????? ?????????????? ???, ?? ?? ??????,  
????????? ?????? ??? ?????? ??? ?????? ????. ???????, ??? ??? ??? ??? ??? ?????? ??????  
????????? ?????? ?????? ??????.

32    ?????? ??? ??????????????, ??? ?????????????? ?????????? ??? ?????? ?? ?????? ? ??????????  
??? ?? ?????? 4 ??? 17 ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ? ??????  
????? ?????? ???, ? ?????? ?????????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ???  
????????? ?? ?????? ??? ?????? ?????????? ?????????????? ??? ?????????? ??? ?????? ??? ??????,  
????? ?? ?????? ???????, ?????????????? ?????????? ?????????? ???, ???, ??? ??????  
????????? ?????????? ??? ?????????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ??? ??????  
????????????? ??????????, ?? ?????? ?????????????? ??? ?????? ???, ?????? ??? ?? ??  
????? ??? ?????? ??? ?? ?????? ?????????? ??????????, ?????? ?? ?????? ?????? ?????? ????  
?? ?????????? ?????? ?? ?????? ?????????? ?????????? ??????????.

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

33    ?????????? ??? ? ?????? ?????????? ??? ?? ??? ?????? ?????? ?????????? ??? ?????? ???  
??? ?????????? ?????????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ???, ?? ???  
????????? ?? ?????????? ??? ?????? ?????? ?????? ??????. ?? ?????? ??? ?????? ??????????  
????? ?????????? ?????????????? ??? ??????????, ??? ??? ?? ??? ?????? ???, ??? ??????????.

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

? ? ?????? 4 ??? 17 ??? ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ????  
1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????? ??? ?? ???  
????? ?????? ?????? - ?????? ?????? ??? ?????? ?????????????? ????: ??????????  
????????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?  
????? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????  
?? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????? ??????, ?????????????? ??? ?????????? ??? ?????? ???, ??? ?????? ???  
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ??? ?? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ?????????? ??? ?????????? ???,  
????? ??? ?? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ?????????? ??? ?????????? ???,  
?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ??????????.

(?????????)

\*    ?????? ??????????: ? ??????.