

62018CJ0004

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

??? 16?? ?????????? 2019 ( \*1 )

«????????????? ?????????? – ?????????? – ????? ?????? ?????? ?????????????????? ?????? (???) –  
?????? 2006/112/?? – ????? 132, ?????????? 1, ?????????? ?? – ?????????? ??????????  
????????????? ?????? ?????????? – ?????????? ?????????????? ?????????? – ??????  
97/67/?? – ?????? ?????? ?????????? ?????????? ?????????? – ?????????? ?????? ?  
????? ?????? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ?  
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???? ?????????????????? ?????????? C?4/18 ??? C?5/18,

? ? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???  
?????? ?? Bundesfinanzhof (????????????? ?????????? ??????????, ??????????) ??  
????????? ??? 31?? ????? 2017, ?? ?????? ?????????? ??? ?????????? ??? 3 ?????????? 2018, ??? ?????? ??? ?????

Michael Winterhoff, ??????? ?? ?????????? ??? DIREKTEXpress Holding AG,

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Finanzamt Ulm (C?4/18),

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Jochen Eisenbeis, ??????? ?? ?????????? ??? JUREX GmbH,

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Bundeszentralamt für Steuern (C?5/18),

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

????????? ??? ??? E. Regan (?????????), ??????? ??????????, I. Jarukaitis, E. Juhász, M. Illeši? ??? ?. ???????, ???????,

????????? ??????????: H. Saugmandsgaard Øe

?????????: A. Calot Escobar

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

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

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? ?. Winterhoff, ??????? ?? ?????????? ??? DIREKTEXpress Holding AG, ??? ? J. Eisenbeis,  
?????? ?? ?????????? ??? JUREX GmbH, ?????????????? ??? ??? C. Hahn,  
Steuerberater,

—  
? ?????????? ??????????, ?????????????? ??? ??? T. Henze ??? R. Kanitz,

—  
? ?????????? ??????????, ?????????????? ??? ??? H. Leppo,

—  
? ?????????? ?????????, ?????????????? ??? ??? W. Mölls ????? ??? ??? ??? L. Lozano  
Palacios ??? L. Nicolae,

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

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

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1

?? ???????? ?????????????? ?????????? ??? ?????? ??? ?????? 2, ?????? 13, ???  
??? ?????? 3, ?????????? 4, ??? ?????? 97/67/?? ??? ?????????? ?????????????? ??? ???  
?????????, ??? 15?? ?????????? 1997, ??????? ?? ??? ?????? ?????? ??? ???  
????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?? ??? ??????  
??? ?????????? ??? ?????????? ?????? (?? 1998, L 15, ?. 14), ??? ?????????????? ??  
??? ?????? 2008/?? ??? ?????????? ?????????? ??? ??? ??????????, ??? 20??  
????????? 2008 (?? 2008, L 52, ?. 3, ??? ?????????? ?? 2015, L 225, ?. 49) (?? ????:  
????? 97/67), ????? ??? ??? ?????? 132, ?????????? 1, ???????? ??, ??? ??????  
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ???????? ?? ?? ??? ?????? ?????????? ???  
????????????? ??? (?? 2006, L 347, ?. 1).

2

?? ???????? ??? ?????????????? ??? ?????? ??? ?????? ?????????? ??????, ??????, ???  
Michael Winterhoff, ?????????? ?? ?????????? ??? DIREKTexpress Holding AG, ??? ???  
Finanzamt Ulm (????????? ??? Ulm, ??????) (?????? C?4/18) ???, ????????, ???  
Jochen Eisenbeis, ?????????? ?? ?????????? ??? JUREX GmbH, ??? ??? Bundeszentralamt  
für Steuern (????????? ?????????? ?????? ?????, ???, ??????) (?????? C?5/18)  
????????? ?? ??? ?????? ??? ?????? ?? ?????????? ??? ??? ??? ?????? ?????????????? ???  
(???) ??? ?????????? ?????????? ?????????? ??? ?????? ?? ??? ??? ?????? ???  
????????? ?? ??? ?????????? ??? ?????????? ???.

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

? ?????? 97/67

3

?? ?????? 2 ?? ??????? 97/67, ?? ????? ?????????????????? ?? ?????????? 1, ?? ????? «?????? ?? ????? ?????» , ??????? ?? ?????????? ??????:

«???? ???? ??????? ??? ??????? ???????, ????????, ????:

1.

????????????? ??????????: ?? ?????????? ??? ?????????????? ??? ??????????????, ?? ???????, ??  
????????? ??? ?? ??????? ??? ?????????????? ??????????????

1?

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

[...]

4.

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

5.

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

6.

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

[...]

9.

?????????? ????????: ??????? ?? ??????????? ?????' ?????? ?????? ?????? ??  
?????? ????????, ?????? ? ????????????, ??? ? ????? ?????? ?????? ??? ????????,  
?????????? ??????? ?? ???????, ??????? ????? ?????????????? ??? ?????????????? ??????????????  
???/? ??? ?????????? ??? ??? ???????????

[...]

13.

????????? ??????? ?????????? ??????????: ? ?????????? ? ?????????? ?????? ??????  
????????????? ?????????? ??? ?????? ?????? ?????????? ?????????? ?????? ? ?????? ???  
????? ??????? ??????, ??? ??? ?????? ? ?????????? ????? ?????????????? ??? ??????????  
??????? ?? ?? ????? 4?

[...]

17.

? ??????: ??? ?????? ? ?????? ??????? ??? ?????? ?????????? ?????????????? ??????????, ??  
????????? ? ??????????

[...]».

4

?? ???????? 2 ??? ?????? ??????, ?? ????? «????????? ???????», ???????? ?? ?????? 3 ???  
6. ?? ?? ??? ????? 3 ??? ?? ????:

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

[...]

4. ??? ?????? ?????? ?????? ?????????? ?? ?????????? ??????, ??? ? ?????????? ?????????? ??  
????????????? ?????????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????:

—

?? ????????, ?? ????????, ?? ??????? ??? ?? ??????? ??? ?????????? ?????????????? ??????????????  
?????? ??? 2 kg,

—

?? ????????, ?? ????????, ?? ??????? ??? ?? ??????? ??? ?????????? ?????????? ??????? ???  
10 kg,

—

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

[...]

7. ? ?????????? ?????????? ??? ?????????? ??? ?????? ?????, ?????????????? ??? ?????? ?????? ???  
??? ?????????????? ??????».

5

???? ?? ????? 4 ??? ?? ??? ??????:

«1. ??? ?????? ??? ?????? ?????????? ??? ? ?????? ??? ?????????? ??? ?????????? ?????????? ???  
????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????????? . ? ?????????? ??? ?????? 21 ?????????? ??? ?????? ???  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???  
????????? ???.

2. ?? ?????? ??? ?????? ??? ?????????? ??? ? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ???.

?? ?????? ???. ?????????????? ???. ?????? ?????????? ???. ?????????????? ???. ? ???. ?????? ?????? ???. ?????????? ???. ?????????? ???. ?????????? ???. ?????????? ???. [...]»

? ?????? 2006/112

6

«????????? 131 ??? ??????? 2006/112, ?? ?????? ?????????????????? ??? ?????????? 1, ?? ??????  
«?????? ???????», ??? ?????????????? «?????????» ?????? IX, ?????????? ?? ???:  
«?? ?????????? ??? ?????????????? ??? ?????????? 2 ??? 9 ?????????????? ?? ??? ??????????  
????? [...] ?????????? [??? ??????? ??? ??????] ??? ?? ??? ?????????????? ??? ?????????????? ??  
????? ??? ?? ??? ?????????????? ??? ??? ??? ??? ?????? ??? ?? ??? ?????????? ??? ?? ??? ?????????? ??  
????????????? ??? ?????????????? ??????????????, ?????????????? ? ??????????»

7

?? ??????? 2, ?? ??? «????????? ?????????? ?????????????????? ?????????? ?????????????», ???  
????? ?????? IX ?????????? ?? ??? 132 ??? ?????? ??????, ?? ??? ?????? ??????, ???  
????????? 1, ?? ???:

«?? ?????? ??? ?????????????? ??? ?????????? ??????:

?)

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

[...]».

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

? UStG

8

?????? ?? ??????? ?? 1, ?????????? 1, ?????? 1, ??? Umsatzsteuergesetz (????? ??? ?? ???? ?????? ???????, ??? ????: UStG), ??? ?????? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? C?4/18, ??????????????, ??????? ??? ?????? 4, ?????? 11b, ??? ??? ??????, «?? ?????? ??? Deutsche Post AG ??? ?????????? ??? ?????? ??? ?????????? ??????».

9

????? ??? USG, ????? ???? ??????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? C?5/18,  
????? ?? ?? 1?? ?????? 2010, ?? ?????? ?? ?????? ?????????????? ??????  
?? ?????? 4, ?????? 11b, ??? ??????:

«????????? ??????? ???? ???. ?????? ???. ?????? 3, ?????????? 4, ??? [???????? 97/67]. ?  
????????? ?????????? ???? ???. ?????? ?????? ?????????? ???? ? ?????????????????? ???? ???????????,

?????? ?? ?????????????? ??????????? ??? ??? [????????? ?????????????? ?????????????? ???],  
????? ??? ?????? ?????? ?? ??????? ?? ??? ?? ?????? ??? ?????????????? ??? ??????????????  
????????????? ??? ?????????? ?? ?????? ??? ?????????? ??? ?????????????? ??? ?????????????? ???  
????? ??????.»

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

10

?? ????? 11 ??? Postgesetz (????? ??? ??? ?????????????? ??????????, ??? 22?? ??????????,  
1997, BGBl. 1997 I, ?\_. 3294), ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????  
????? ????, ?? ??? «??????? ??? ?????? ??? ?????????? ??? ??????????», ?????????? ??  
????????:

«1. ? ?????????? ??????? ??????? ?????????? ?????????? ??? ?????????????? ?????????? ???  
?????? 4, ?????? 1, ?? ?????? ?????????? ?? ??? ?? ?????? ??? ?????????? ??? ?????????? ??  
????????????? ?????????? ?? ??? ?? ?????? ????. ? ?????? ?????? ?????????? ?????????????? ??  
????????????? ?? ??? ?????? ?????????????? ?????????? ?? ??? ?????? ?????????????? ?????????? ??  
????? ??????????, ??? ?????? ?? ?????? ?????? ??? ?????? ??? ??????????, ?????????? ?? ???  
?? ?????????? ?? ??? ?????? ?????????? ??? ??????. ?????????? ??? ?????? ?????????? ?? ???  
?? ?????? ?????????? ??????????.

2. ? ?????????????? ?????????? ?????????????? ?? ?????????? ?? ?????????? ??? ?????????? ???,  
????????? ?????????? ??? [Bundestag (????????????? ??????????, ?????????)] ???  
??? [Bundesrat (????????????? ?????????, ?????????)], ?????? ?? ??? ?????????? 1, ??  
????????? ??? ??? ?????? ??? ?????????? ??? ?????????? [...].»

11

?? ????? 33, ?????????? 1, ??? ?????? ????, ?? ????? «????????? ?????????? ??????????????»,  
????? ?? ???:

«?????? ?????? ? ?????? ?????? ?????????? ?????????? ?????????????? ?????????? ??  
????????????? ?????????? ?? ?????? ?????????? ?????????? ??? ?????? ???, ?????????? ?? ???  
????????????? ?? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ?????????? ?????????? ??  
????? ??? ?????????? ????, ? ?????? ?????? ?????? ?????????? ?????????? ?????????? ???  
(????????????? ??????????????).»

12

????? ?? ?????? 34 ??? ?? ????, ?? ????? «?????? ??? ?? ?????? ??????????????»:

«? ?????????????? ?? ??? ?????????? ?????? ?????? ?????? ?????????? ??????. ? ?????? ???  
????????? ??? ?????????? ?? ??? ?????? ?????? ??? ?????? ??????, ?????????????????? ???  
????????? ?????????? ?? ??? ?????? ?????? ?????? ??? ?????? ?????????? ?????????? ???  
??????????????. ? ?????? ?????? ?? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? 20,  
????????? 1 ??? 2. ?????????? ??? ?????? ??? ?????????? ??? ??????. [...]»

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

13

?? ?????? 1 ??? Post-Universaldienstleistungsverordnung (????????? ??? ??? ??????????  
????????? ??? ??????), ??? 15?? ?????????? 1999 (BGBl. 1999 I, ?\_. 2418), ??? ?????? ???

????????????? ??? ??? ?????????? ??? ?????? ?????? ??????, ?????????? ?? ????:

«1. ?? “????????? ??????????” ?????????? ?? ?????????? ?????????????? ???????????:

(1)

? ?????????? ?????????????? ?????????????? ?????? ??? ?????? ??? ?????? 4, ?????? 2, ???  
????? ??? ??? ?????????????? ??????????, ?????? ?? ?????? ??? ?????? ??? ?????????? ?? 2000  
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????????????  
????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????????? ??? ????????????,

(2)

? ?????????? ??????? ? ? ?????????????? ??????????, ??? ?????? ? ? ?????? ??? ?????????? ??  
20 ?????????? ??? ??? ??? ??? ?????? ?? ?????????? ??? ?????? ?????????? ???  
??????? ??? ?????????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??????????  
????????????? ??? ??????????,

(3)

? ?????????? ?????????? ??? ?????????? ??? ?????? 4, ?????? 1, ??????? c, ??? ?????? ??? ?????????? ??????????. [...]

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

(1)

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

(2)

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

(3)

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

(4)

????????? ?? ?????????????? ??????? (????????? ?????????????? ??? ?????? ? ??????  
????????????? ?? ?????? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????  
????? ??????).»

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

?? ?????? 176, ?????????? 1, ??? Zivilprozessordnung (?????? ?????????? ??????????), ??  
????? ?????? ??? ?????? ??????????, ?????????? ?? ????:

«???? ?????? ?????????? ?????????? ??? ???????????, ?? ?????????? ?????????? ??  
????????? ?????????? ? ??? ?????????? ??? ?????? ?? ?????????? ??? ?????????? ??  
????????? ?????????? ?????????? ?? ??? ?????????????? ?????????? ?? ?????????? ??????,  
????????????? ??? ?????? ?????????? ?????????? ?????????? ?? ?????????? ??????. [...]»

15

????? ?? ?????? 182 ??? ?????? ????, ?? ?????? ?????? ??? ?????? ?? ?????? ??????????????:

«1. ??? ?????? ?????? ??? ?????????? [...] ?????????? ?????? ??? ??? ?????????????? ??  
??? ?????? ??? ?????? ??????. [...]»

3. ? ?????? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?? ??????  
????????? ? ?????????? ??????»

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

? ?????? C?4/18

16

? ?. Winterhoff ?????? ?????????????? ??? DIREKTEXpress Holding, ?????? ??? ??????  
????????? ?????????? ?????????????? ?? ?????? ??? Amtsgericht Ulm (????????????? Ulm,  
????????) ??? 6?? ?????? 2011, ?????? ?? ??? ?????? ?????????? ?????? ? M. Winterhoff  
?? ???????????. ? ?? ??? ?????? ?????? ?? ?????? ?????????? ?????? ?????? ??? ??????  
????????????? ?????????? ??? ?????????? ?????????????? ?? ?????????? ?? ??????????  
??????????. ??? ?? ??? 2008 ?? 2009, ? ?????????? ??? ?????? ?????????? ??????  
???? ?????? ?????????? ?????????? ?????????? ??????, ?????? ?? ??? ?????????? ???  
????????? ?????????? ???????, ?????????? ?? ?????? ?????????????? ?? ??????  
????????????? ??? ??? ???.

17

?????? ?????????? ??? ?????? ??? ?? ?????? ?????? ?????? 2008 ??? ?????? 2009, ?  
????????? ??? ?? Ulm ?????? ??? ?? ??? ?????? ?????????? ?????? ?? ??????????  
???? ???.

18

? DIREKTEXpress Holding ??????, ??????, ?????????? ?????? ??? ?????? ?????????? ??????  
???, ??? ???????, ?????????? ??? ? ?? ??? ?????? ?????????? ?????? ???????????, ??????  
????????? ?????? ??? Finanzgericht Baden-Württemberg (????????????? ?????????? ?????-  
?????????????, ??????). ??? ?? ?????? ??? ?????????? ?, ?????????? ??? Ulm,  
????? ?????? ?? ?????????? ??? ?????????? ???, ?????? ?????? ?????? ?????? ??? ?? ?? ??  
2008 ?? 2009.

19

????? ?? ?????????? ??? ?? ??????????????, ??????, ?????????? ? ?????????? ??????????????  
?????? ??? DIREKTEXpress Holding ??? ? ?. Winterhoff ?????????? ?????????? ????. ?

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

20

?? Finanzgericht Baden-Württemberg (?????????? ?????????? ??????-???????????)  
????????? ?? ??????? ?? ??????? ?????? ?????? ??? DIREKTEXpress Holding ?? ??  
?????????? ?? ?? ??????? ?????????????? ?????????? ?? ?????????? ?? ??????? ??  
?????????? ??????. ??????????, ?? ?????????? ??? ??????, ??????, ?? ??  
?????????? ?? ?????????? ??? ?????? 4, ?????? 11b, ?? UStG, ??????? ??  
?????? ?? Deutsche Post ?? ?????????? ??? ?????? ?? ?????????? ??  
????????????? ?? ?? ??, ??, ???????, ?? ?? ?????? ? ?????? ?? ?????????? ??  
????? 132, ?????????? 1, ??????? ??, ?? ?????? 2006/112, ?????? ?? ??????  
????????????? ?????? ?? ?????????? ??? ?????? ?? ?????????? ?????????? ??  
????? ?? ??????? ??.

21

? ?. Winterhoff ?????? ??????? ?? ?????????? ????????????, ?? Bundesfinanzhof  
(????????????? ??????????? ???????????, ??????), ?????? («Revision») ??? ??  
?????? ??.

22

?? ?????? ?????????? ????????, ??, ?? ?? ?????????????? ?? ?????? ??????????  
????? ?????? ?????? ?????????? ?????????? ?????? ?? ?????????? ?? ?????????? ??  
?????????? ?????? ?????? ?? ?????????? ?????? ?????? ?????????? ?????????? ??  
????? ?? ?????? 2, ?????? 13, ?? ?????? 97/67. ?? ?????????? ?? ???????????,  
??????????, ?? ?????? ?????? ?? ?????????? ?? ?? ?? ?????????????? ?? ?? ???????????  
????????? ?? ?????????? ?????? ??????????? ?? ?? ?????????? ???????, ?? ?? ??  
??? ?????? 3, ?????????? 4, ?? ?????? 97/67, ? ?? ?? ?????????? ???????, ? ??  
????? ?????????? ?? ??????? ??.

23

???????, ?? ?????? ?????????? ??????? ?? ?????????? ?? ?????? ?? ?????? ?? ??  
????? DIREKTEXpress Holding ?????? ?? ??????? ?? ?????????????? ??????? ??  
????? ?????????????? ?? ?? «????????? ?????????? ??????????», ?? ?? ??  
??? ?????? 132, ?????????? 1, ??????? ??, ?? ?????? 2006/112, ?? ?????????? ??  
????????? ?????? ?????????? ?? ?? ?????? ?? ?????? ?? ?????????? ?? ?? ??  
????????? ?? ?????? ?????? ?? ?????? ?? ?????????? ?? ?? ?????????? ?? ?? ??  
????????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?? ?????? ??  
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? «????? ??? ??????», ?? ?? ??  
??? ?????? 3, ?????????? 1, ?? ?????? 97/67.

24

?? ?? ??????? ??, ?? Bundesfinanzhof (????????????? ?????????? ??????????)  
????????? ?? ?????????? ?? ??????? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ??  
????????? ?????????? ???:  
«????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ??

????????? ??????? ??????? ?????? ?????? ??? “????? ?????? ??????? ?????????? ??????????” ???  
?????? 2, ?????? 13, ??? ?????? 97/67 [...] ? ?????? ?????? ??????? ?????????? ??????????  
????????? ? ?????? ?????, ??? ?????????????? ?? ?? ??? ????? ?????????? ??? ??? ??? ?????? ???  
?????? 132, ?????????? 1, ???????? ??, ??? ?????? [2006/112];»

? ?????? C?5/18

25

? J. Eisenbeis ????? ?????????????? ??? JUREX, ?????? ??? ?????? ?????????? ??????????  
????????????? ?? ?????? ??? 1?? ?????? 2011, ?????? ?? ??? ?????? ??????????  
????? ? J. Eisenbeis ?? ???????????. ? ?? ??? ?????? ?????????? ??????????, ?????? ???,  
????????? ?????? ?????????? ?????????? ??? ?????? ?????????? ??????????.

26

? 2010, ? JUREX ?????? ??? ??? ?????? ?????????????? ?????????? ??? ??? ??????  
????????????? ??? ?????????? ??? ??? ??? ?????? ??? ?? ??? ?????? ??? ?? ??? ??????  
????????????? . ? ?????? ??? ?????????? ?????? ??? ?? ??? ?????? ?? ?????????? ??? ??????  
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????????? ??? ?????????? ?????? ??? ?? ??? ?????? ??????, ?????? ?? ??? ?????? ???  
????????? ??? ?????? ??? ??? ??? Bundesnetzagentur (????????????? ?????????? ???????,  
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27

? ? ?????? ??? 4? ? ?????? 2010, ? ?????? ?????????? ?????????? ??? ??????????  
??? ?????? ???, ??? ??? ??? ???? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??????  
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28

? ?????? ?????????? ??? ?????? ? J. Eisenbeis, ? Finanzgericht Köln (????????? ??????????  
????????, ???????) ?????????? ??? ?????? ?????????? ??? ?????????? ?????????? ??? ??  
??, ??? ??? ??? ??? ??? ?? ?????? ??? ?????? ?????? ?????? ? ?????????? ??????????????  
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29

? J. Eisenbeis ?????? ?????? ??? ?????????? ???????????, ??? Bundesfinanzhof  
(????????????? ?????????? ??????????), ?????? («Revision») ??? ??? ?????? ???.

30

? ?? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? C?4/18, ??  
Bundesfinanzhof (????????????? ?????????? ??????????) ?????????? ?? ?????????? ???  
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2)

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????? 2, ?????? 13, ??? ?????? 97/67[...] ? ?????? ?????? ?????????? ?????????? ??????????  
????????? ? ?????? ?????, ??? ?????????????? ?? ?? ??? ????? ?????????? ??? ??? ??? ?????? ???  
????? 132, ?????????? 1, ???????? ??, ??? ?????? [2006/112];»

31

?? ??????? ??? ??????? ??? ?????????? ??? 1?? ?????????? 2018, ?? ??????? C?4/18  
?? C?5/18 ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ???  
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32

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33

?????????, ???????????, ??????, ???, ?????? ?????? ??? ?????????????? ??????????????  
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????????? ??, ??? ?????? 2006/112 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
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34

???????, ??? ?????? ??? ??????? ??? ?????? ??? ?????? ??? ?????? C?5/18,  
????????????? ??? ?? ?????? ?????????? ??? ??????, ?? ?????? ??? 15?? ??????????  
2016, ??? ? ?????? ?????????? ?????????? ?????????? ?????????? ?????? ?????? ?????? ???  
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35

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C?349/17, EU:C:2019:172, ??? 47 ??? ?????????????? ??????????).

36

???????, ??? ?? ?????????? ?? ??????? ?? ?????? ??? ?????? ?????????? ??????????  
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(????????? ?? 5?? ??????? 2019, Eesti Pagar, C?349/17, EU:C:2019:172, ??? 48 ??? ???  
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37

? ? ??????????, ??? ?? ?????? ?? ?????????? ??? ?????????? ??? ?????? 33 ??? ??????  
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????????????? ??? ?????? ??? ?????? ?????????? ? DIREKTEXpress Holding ??? ? JUREX ????  
?? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? 132, ?????????? 1, ?????????? ??, ??  
???????? 2006/112. ??????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??  
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38

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?? ?????? 34 ??? ???????, ?????? ?????????? ??? ?????? ?????????? ??? ?? ?????? ??????????  
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40

?? ?? ?????????????? ??????????, ?? ?????? ?????? ?? ?????????? ??? ??????, ?? ??????  
?????????? ?????, ???' ??????, ?? ? ? ????? 2, ?????? 13, ??? ? ???? 3 ??? ?????? 97/67  
????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????????? ?????????? ?????????????? ???  
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????????? ?? ?????? ?????????????? ??? ?? «????? ?????? ?????????? ??????»,  
????????? ?? ?????? 132, ?????????? 1, ?????????? ?, ??? ?????? 2006/112.

41

?????????????, ?? ??????????, ???, ??? ? ???? 132, ?????????? 1, ?????????? ?, ???  
????????? 2006/112, ?? ?????? ?????????? ??? ? ?????????? ??? ? ?????? ???  
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42

????? ???? ?????? ?? ??????????, ????????, ?????? ??? ?????? 131 ??? ?????? 2006/112, ??  
????????? ??? ?????????? ??? ?????? 2 ??? 9 ??? ?????? ?????? ?????? ??????????????,  
????? ????, ??? ??? ?????????? ??? ?????????? ?? ?????? ??? ? ???? ??????????????  
??? ???? ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ?????????? ??????????????,  
????????? ??? ??????????, ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????????????? ?????? (????. ?????????? ??? 11?? ?????????? 2001,  
????????? ??? ??????, C?76/99, EU:C:2001:12, ??? 26, ??? 26?? ??? 2005,  
Kingscrest Associates ??? Montecello, C?498/03, EU:C:2005:322, ??? 24).

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???????, ?? ?????????????? ??? ?????? 132 ??? ?????? 2006/112 ?????????? ??????????  
????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ? ?????, ?????????? ? ??????  
????? ??? ? ???? ?????? ?????????? ?????? (????. ?????????? ??? 26?? ??? 2005,  
Kingscrest Associates ??? Montecello, C?498/03, EU:C:2005:322, ??? 22, ??? 21??  
????????? 2016, Les Jardins de Jouvence, C?335/14, EU:C:2016:36, ??? 47).

44

??? ?? ?????? ????, ? ?????? ??? ?????????????? ?????? ??? ? ? ?????????? ??? ??  
????? ??? ?????? ?? ?????????? ??? ??? ?????????? ??? ? ???? ?????? ??? ? ?????  
????? (????????? ??? 26?? ??? 2005, Kingscrest Associates ??? Montecello, C?498/03,  
EU:C:2005:322, ??? 25, ??? 14?? ?????? 2007, Haderer, C?445/05, EU:C:2007:344,  
????? 25).

45

???????, ??? ?????? ?????????? ??? ???????????, ?? ??? ? ? ?????????????? ??? ??  
????????? ??? ?????? ???????, ??? ?????? ??? ?????? 132 ??? ?????? 2006/112, ?????? ??  
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????? ??? ?????????????? ??? ??? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ??? ?? ??  
????? ??? ?????????? ??? 21?? ?????????? 2017, Aviva, C?605/15,  
EU:C:2017:718, ??? 30, ??? 26?? ?????????? 2017, The English Bridge Union, C?90/16,  
EU:C:2017:814, ??? 20).

46

???????, ?????????????? ??? ?? ??? 132 ??? ?????? 2006/112 ?????????????? ???  
????????? 2, ?? ??? «????????? ?????????? ?????????????? ?????????? ??????????», ???  
????? IX ??? ?????? ??????. ??????, ?? ?????????????? ??? ?? ??? ?????? ?????? ??????????  
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47

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????????? ?? ?????????? ??? ?????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??  
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????????????? ?? ?????? ?????? ?????? ?????????? (????. ?????? ??? 23?? ??????)  
2009, TNT Post UK, C?357/07, EU:C:2009:248, ??? 46 ??? ??? ?????????? ??????).

48

???????, ??? ?????? ?? ?????? ??? ?????? ?????? ?????????? ?????????????? ??? ?? ??  
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????????? ??, ??? ?????? 2006/112. ??? ??? ?????? ?? ???, ?? ?? ??? ?????? ???  
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????? ??? 23?? ?????? 2009, TNT Post UK, C?357/07, EU:C:2009:248, ??? 47).

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?????????????, ??????, ??? ? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? 46 ??? ??????  
????????? ?????????? ???, ??? ?????????? ???, ?? ??? ?????????? ??? ??? ??  
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????? ?????? ???, ???' ??????, ?? ??? ?????????? ??? ??? ?????? 97/67, ? ??????  
????????? ??? ?????? ?????? ?????? ?????? (????. ?????? ??? 23??  
????????? 2009, TNT Post UK, C?357/07, EU:C:2009:248, ?????? 33 ??? 34).

50

???????, ?? ?????? ??? ?????? ??? ?? «????????? ?????????? ??? ??????», ??? ??  
????? ??? 132, ?????? 1, ?????? ??, ??? ?????? 2006/112, ?????? ??  
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???? ?????????? ??? ????? 3 ??? ?????? 97/67 (????. ?????????? ??? 23? ?????????? 2009,  
TNT Post UK, C?357/07, EU:C:2009:248, ??? 36, ??? ??? 21? ?????????? 2015, ??????????  
???? ????????, C?114/14, EU:C:2015:249, ??? 28).

51

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?? ? ???? ?? ??????, ??????, ??? ?????? 3, ?????????? 4, ??? ?????? 97/67 ??,  
?????????, ??? ??? ?????????? ?? ??? ??? «?????????» ?????????? ???, ?????????? ???  
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?????????, ?????? ?? ?????? ?????????? ?? ?????????? ?? ?????????? ?????? ?? ?????????????? ???  
?? DIREKTEXpress Holding ?? JUREX ?????????? ?? ??? ??? ??? ??????????????  
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?? ?????? 97/67, ?????????? ?? ??? ?????????? ???, ??? ??? ??????????  
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???? ??????, C114/14, EU:C:2015:249, ??? 33).

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??. ??????????, ??? ?? ??????? ??? ?????? ??? ?????? ??? ?? ?????????? ?????????? ???,  
???? ?? ?????? ??????, ? DIREKTEXpress Holding ??? ? JUREX ?????????? ?????????? ??  
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????????? ?????? ????. ???????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??????????  
????????? ??? ? ?????? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????? ???  
????????? ?????? ?????? ?????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
?????.

58

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

59

?????????, ?? ???? ??? ?????????? ??? ?????? 3, ?????????? 1, ??? ?????? 97/67, ???  
??? ???? ? ?????? ?????? ?????? «??? ?????? ??? ??????», ??? ?????????? ??  
????? ??????????, ?? ?????????????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??  
????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??  
??? ?????????? ????. ???????, ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ????, ??? ?????? ??????, ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????.

60

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

????? ?????? ??????????? ? ??????? ?? ???? ?????? ?????????????? ???, ?? «??????»  
????????????? ????????, ???? ??? ?????? ??? ?????? 2, ?????? 17, ??? ?????? 97/67, ???  
????? ???? ?? ?????? ? ?????? ?????? ?? ?????? ?????????? ??? ?????? ?????? ???  
?????????, ???? ??? ?? ?????????? ??? ?????????? ???.

61

???????, ??????? ?? ??????? ?????????????? ?????????????? ??? ??????????  
????????????? ??? ?????? ?????? ?????????? ??????????, ??????? ?????????? ??? ?  
????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????????  
???????, ???? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ? ??????????  
????????? ??? ?????? ?????????? ??????. ???????, ? ?????????????? ??? ?????? ?????? ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ?????????? ?????? ???  
????????? ??? ?????? 52 ??? ?????? ?????? ?????? ???.

62

???????, ???? ??? ?????? ??????? ???? ? ???????, ? ??????? ?????? ?????????? ??????????????  
????????? ??????? ??? ?????? ??????? ??? ?????????? ?????????? ??? ?????? ?????? ???  
????????????? ??? ?????? ?????, ?????????? ??? ?? ?????? ??? ?????, ???????, ?????????? ??  
????????, ??????? ?? ?? ?????? 4, ?????????? 2, ??? ?????? 97/67, ?????????????? ??? ???  
????????? ??? ??? ?????????? ?????????? ?????????? ??? ?????????? ?????????? ? ??? ???  
????????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??????????.

63

???????, ???? ?? ???????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ??????????  
????????? ?????????? ???, ?? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??  
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????, ?? ?????????? ?????? ??? ??  
??? ?? ?????? ??? ?????????? ??? ??????????, ?????? ?? ??? ?????? ?????????? ?????? ???  
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64

??? ??? ??????? ????, ???????? ??? ?? ???????? ??? ?????? ??? ?????? ??? ?????? ???  
??????? ?? ???????? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????, ???????? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ???? 49 ??? ?????? ???.

65

????????????? ???? ?????? ???????, ?????????????? ??? ?????????????? ??? ? DIREKTexpress  
Holding ??? ? JUREX, ?????? ??? ??????, ??? ?????????? ??? ?? ?????? ??? ?????? ???  
????????? ??? ?? ?????????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??????????, ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???  
??????, ?? ?? ??????, ?? ??????, ?? ??? ?? ?????? ??? ?????????? ??? ?????????? ???,  
????????? ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ???  
????????? ??? ?????? 57 ??? ??????? ??? ??????, ?????????? ??? ?????? ??? ?????? ???  
«????????? ?????????? ???», ???? ??? ?????? ??? ?????? 3 ??? ?????? 97/67.  
???? ???????, ????????, ???? ??? ?????? 50 ??? ?????? ???, ?????? ?? ?????? ???  
???? ???????, ???????? ??? ?? ?????? ?????? ?????????? ?????????? ???, ?? ?? ???  
????????? ??? ?????? «????????? ?????????? ?????? ???», ???? ??? ??????

??? ??????? 132, ?????????? 1, ??????? ??, ??? ??????? 2006/112, ??? ??????? ???  
????????? ????, ?? ?????? ??????, ??? ???????, ?? ?????????? ??? ?????? ??? ??????  
??? ?????????? ??? ???????.

66

?? ??????? ?????????? ??? ?????????? ??? ?? ??????? ???, ?????? ??? ??????? ???  
????????? ??? ?????? ??? ?????? ???????, ?? ??????? ??????? ??? ??????????  
?? ?????????? ??? ?????? ?????? ??????. ???????, ??? ??????? ??? ??? ?????? 42  
??? 44 ??? ??????? ???????, ? ??? ?? ?????? ?????? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ?? ??? ?????? ?? ?????????? ?? ?????? ??? ???  
???, ??? ?????? ?????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????.

67

?? ??? ?????? ??? ?? ??????? ???, ??? ?????? ? ?????????? ?????????? ?? ??? ???????  
????????? ???, ? ?????????? ??? DIREKTEXpress Holding ??? ??? JUREX, ?? ??????  
?????? ?????? ??? ?????????? ???????????, ??? ?????????????? ???  
????????, ?????????? ??? ??? ?????????? ??? ?????? 4, ?????????? 2, ??? ?????? 97/67.

68

?????????, ? ??????? ??? ?? ??? ?????? ?????????? ???????????, ??? ???????  
??????????, ??? ??????, ??? ???????, ?? ?????????? ?? ?????????? ??? ???????  
????? ?? ??????????, ??? ?? ??????, ??? ??????? ??? ?????????? ??? ?????????? ???  
????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112, ??? ??? ?? ?????????? ???  
????????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ???????,  
????? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ???  
????? ??? ?????????? ??? ?????? 42 ??? 44 ??? ?????? ?????? ?????????? ??? ???????, ???  
??? ??? ?????? ??? ?????????? ??? ???????????, ? ?????? ?????????? ?? ??????????  
?????????, ??? ?????? ??? ?????? ??? ???, ?????????????? ??? ?????????? ??? ???????  
????? (??? ??? ?????????? ???, ?? ?????? ??? 28?? ?????? 2007, JP  
Morgan Fleming Claverhouse Investment Trust ??? The Association of Investment Trust  
Companies, C?363/05, EU:C:2007:391, ??? 46 ??? ??? ?????????? ??? ???????).

69

?? ?????????? ??? ?????????? ??? ??? 65 ??? ??????? ?????????? ??? ?????????? ???  
??? ?? ?????? 3, ?????????? 7, ??? ?????? 97/67, ??? ?? ?????? ? ?????????? ??????????  
????????????? ??? ?????? ??? ?????? ?????????? ??????????.

70

? ??????? ???, ???????, ???????, ??? ?? ?????????? ?? ??????? ??? ??????????????  
?????????? ??? ??????? ??? ?? «????????? ???????», ??? ??? ??????? ???  
????? 3 ??? ?????? 97/67, ??? ??????, ??? ?? ?????? ?????? ??? ??????, ?? ?????????? ???  
??? ?????? ??? ?????????? ??? ?????? ??????? ???????, ??? ?? ?????? ??? ?????? ???  
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?????????. ???????????, ?????? ? ?????????? ???, ??? ?????????? ??? ?? ??? ?? 62 ???  
????????? ???????, ?? ??????? ??? ?? ?????? ?????? ?????? ?????? ??? ??????? ??  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???????

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

71

?????? ?????? ??? ??????? ???????, ??? ?????????? ?????????????? ?????????? ?????? ??  
????? ? ??????? ??? ?? ??? 2, ??? 13, ??? ?? ??? 3 ??? ?????? 97/67 ??? ??  
?????? ??? ?????? ??????? ??? ?????????? ?????????? ?????????????? ??? ?? ??????? ???  
????????? ??? ?????? ???, ?? ??????, ?? ?????? ?????? ?????? ??? ?? ?????? ???  
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????????? ??? ?????? ?????? ??????, ?????????? ?????? ?????????? ?????????? ?????? ???  
????????? ??? ?????? ?????? ??????, ?????????? ?????? ?????????? «????? ??????  
????????? ??????», ??? ?? ??? ??? ?? ??? ?????? ?? ?????????? ?? ?????????? ?? ??????  
????? ?? ?????? ?? ?????????? ??? ?? ??? ?????? ?????????? ?? ??????  
????????????????? ??? ?? «????????? ?????????? ??????», ??????? ??? ?????? 132,  
????????? 1, ??????? ??, ??? ?????? 2006/112.

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72

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

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

? ???? 2, ??? 13, ??? ?? ??? 3 ??? ?????? 97/67/?? ??? ?????????? ??????????????  
??? ??? ??????????, ??? 15? ?????????? 1997, ??????? ?? ??? ?????? ?????? ??? ??  
????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?? ??????  
??? ?????????? ??? ?????????? ?????? ??????, ??? ?????????? ?????? ?? ??? ?????? 2008/6/?  
??? ?????????? ?????????? ??? ?? ?????????? ??? ?????????? 2008, ?????? ???  
????? ??? ?????? ?????? ??? ??????, ?? ??????, ?? ?????? ?????? ?????? ??? ?????? ??????  
????????? ??? ?????? ??????, ?? ??????, ?? ?????? ?????? ?????? ??? ?????? ?????? ???  
????????? ??? ?????? ???, ?????????? ??? ?????????? ??? ?????????? ?????? ??? ?? ???  
????????? ??? ?????? ??????, ?????? ?????? ?????? ?????????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ?????, ?????? ?????? ?????? ?????????? ?????? ?????? ???  
????????? ??? ?????? ??????», ??? ?? ??? ?????? ??? ?? ??? ?????? ??????, ?? ?????????? ?? ??????  
????? ?? ?????? ?? ?????????? ??? ?? ??? ?????? ?????????? ?????? ?? ?????? ??????????  
?? ?????? ?????????????? ??? ?? «????????? ?????????? ??????», ??????? ???  
????? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112/?? ??? ??????????, ??? 28??  
????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ??????.

(?????????)

(\*1) ?????? ??????????: ? ??????????.