

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

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

??? 18?? ?????????? 2020 (*)

«????????????? ?????????? – ?????????? – ????? ?????????????? ????? (???) – ?????
2006/112/?? – ????? 132, ?????????? 1, ?????????? ?? – ?????????? ?? ?????????? ?????????? ??
?????? ?????????????????? ??? ?????????????? ?????????? ?????????? ??? ?? ??? ????? –
????????? ??? ?????????? ?? – ????? 11 – ?????? ???»

???? ??????? C77/19,

? ? ?????????? ?????? ?????????????? ?????????? ?????? ??? ?????? 267 ????, ???
?????? ?? First-tier Tribunal (Tax Chamber) [????????????? ?????????????? ??????????
(????????? ???), ??????? ??????] ?? ?????? ??? 30?? ?????????? 2019, ? ?????
?????? ??? ?????????? ??? 1? ?????????? 2019, ??? ?????? ??? ???

Kaplan International Colleges UK Ltd

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The Commissioners for Her Majesty's Revenue and Customs,

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

????????? ??? ??? A. Arabadjiev, ??????? ????????, K. Lenaerts, ??????? ???
??????????, ??????? ??????? ??????? ??? ??????? ?????????? A. Kumin, T. von
Danwitz ??? P. G. Xuereb (?????????), ????????,

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

?????????: C. Strömholm, ?????????? ??????????,

?????? ??? ?????? ??? ??????? ?????????? ??? ??????? ??? ??' ?????????? ??? ?????????? ???
23?? ?????????? 2020,

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

– ? Kaplan International Colleges UK Ltd, ?????????????? ??? ??? R. Woolich ??? ??? M.
Murcia, solicitors, ??? ??? ??? R. Hill, barrister,

– ? ?????????? ??? ??????? ??????????, ?????????????? ??? ??? S. Brandon ??? ???
??? J. Kraehling ??? Z. Lavery, ?????????????? ??? ??? O. Thomas, QC,

– ? ?????????? ???????, ?????????????? ??? ??? A. Armenia ??? ??? R. Lyal,

???? ?????? ?? ?????? ??????????, ??? ??????? ??? ?????????? ??? ??? ?? ??????????
?? 23?? ??????? 2020,

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

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1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 132, ??????????
1, ?????? ???, ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006,
????? ?? ?? ????? ?????? ?????? ?????? ?????????????? ?????? (?? 2006, L 347, ?. 1), ??? ????
????????????? ?? ??? ?????? 2008/8/?? ??? ?????? ?????? ??? 12?? ?????????? 2008 (??
2008, L 44, ?. 11) (?? ????: ?????? 2006/112).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ??? Kaplan
International Colleges UK Limited (???: KIC) ??? ??? Commissioners for Her Majesty's
Revenue and Customs (????????? ??? ?????????? ?????? ??? ?????????? ??????????, ???
???: ?????????? ???) ?????? ?? ??? ?????? ??? ?????????? ?????? ?? ?????????? ???
KIC ??? ?????? ??? ??? ?????? ?????????? ?????? (???) ??? ?????????? ??? ??
????????? ?????? ??????.

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

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

3 ?? ?????????? 25 ??? 35 ??? ?????? 2006/112 ?????? ?? ????:

«(25) ? ??? ?????? ??? ?????? ?? ?????? ?? ??????????????, ??? ? ?????????? ??? ??
????????????? ?????? ?? ?????? ?? ?????????? ?????????????? ?? ??? ?? ?????? ????.

[...]

(35) ???? ?????? ?? ?????????? ?? ?????????? ?????? ?????? ?????????? ?? ?????? ??? ??????????
????????? ??? ?????? ??? ?????? ?? ??? ?? ?????? ????.»

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

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

[...]

?) ?? ?????? ??????????, ??? ?????????????????? ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ????.»

5 ?? ?????? 9, ?????????? 1, ?????? ??????, ??? ?? ??? ?????? ?????? ?????????? ?? ????:

«????? ?? “????????? ??” ?????????? ?????, ??? ?????? ?????????? ??? ??
????????????? ???, ?????????? ?????????????, ?????????? ??? ?? ?????????? ??? ??
??? ?? ?????????? ??? ?????????????? ????.»

6 To ?????? 11 ??? ?????? 2006/112 ??? ?? ????:

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

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

????????????? ??? ????? ???? ?????? ?? ????? ??????????.»

7 ?? ?????? 131 ??? ??????? ?????? ?????? ?? ????:

«?? ?????????? ??? ?????????????? ??? ?????????? 2 ??? 9 ?????????????? ?? ??? ??????????????
????? ?????????? ?????????? ??? ?? ??? ?????????????? ??? ?????????? ?? ?????? ??? ??
?? ?????????????? ??? ??? ??? ????? ?????????? ??? ?? ??? ????? ?????????? ??? ?? ??????????????
????? ?????????? ??????????, ?????????? ??? ??????????»

8 ?? ?????? 132, ?????????? 1, ??? ?? ??? ?????? ?????? ?????????? ?? ????:

«?? ??? ?????? ?????? ?????????????? ??? ?????????? ??????????»

[...]

??) ??? ?????? ?????????? ?? ?????? ?????????????????? ??? ?????????????? ??????
?????????, ??? ?????? ?????????????? ?????????????? ??? ?????? ? ??? ??? ?????? ?? ??????
???? ??? ?????? ??? ?????????? ??? ?????????? ???, ?? ?????? ??? ?????? ??? ??????
???? ??? ?????? ?????????? ?????????? ??? ??? ?????? ??? ?????????????? ???, ?????? ???
????????? ?????? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????
?? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??????????
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???,

[...]

?) ??? ?????????? ??? ?????? ? ??? ???, ?? ?????? ? ?????????????? ??????????
??? ?????????? ??? ?????? ?????????? ??? ?????????? ?????? ??? ??? ??????
????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ??????, ??? ??????????????
??? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ???
????????? ??? ?? ?????????????? ??? ?????? ??? ?????????? ??? ?????? ??????????
???????,

[...]».

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

9 ?? ?????????? 9, ??????? 16, ??? Value Added Tax Act 1994 (????? ??? 1994 ??? ??????
????????????? ????, ??? ????: ?????? ??? 1994), ?? ??? ?????? ?????????? ??? ??????????
????? ?? ?????? 132, ?????????? 1, ??????? ???, ??? ?????? 2006/112, ?????????? ???
????????????? ??? ??? ????:

«[...]

1 ?? ?????????? ??? ?????????? ??? ?????????? ?????? ??????????, ?????? ?????????? ???
??? ??? ??? ?????? ?????????? ???????????:

(a) ??? ?????? ??? ??? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????????????? (??? ????:
????????? ??????????????) ??? ?????????????? ??? ??? ??? ? ??? ??? ?????? ?? ?????? ???
??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 9 ???
????????? [2006/112],

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

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

10 ?? ?????????? 9, ??????? 6, ??? ????? ??? 1994 ?????????? ??? ?????????????? ??? ??
???? ?? ?????????????? ???????.

11 ?? ????? 7A ??? ????? ??????, ?? ????? ?????????? «????? ?????? ??????»,
????? ?? ??:

«(1) ?? ?????? ?????? ?????????????? ?????????????? ?? ???????????, ??? ??? ?????????? ???

(2) ? ?????? ?????????? ?????????? ??? ?????????????????????:

(b) ?? ???????????????, ?? ??????????, ???.

(3) ? ?????? ??????? ?????????? ?????? ?????? ?????????? ?????? ? ?????? ?? ?????? ?? ?????? ?????
????? ?? ?????????? ??? ?????????????????? ? ?????? ??? ??????????, ?? ????

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

(a) ?????? ??????????? ????? ????? ????? ?????? 9 ??? ?????? [2006/112],

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

(c) ?????????? ??????? ?????? ??????? ??????? ?? ???? ?????????? ??????? ???????
????? ??? ?? ??????? ????????, [...]

[...]

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

[...] »

12 ?? ?????? 8 ??? ?? ??? ??????, ?? ?????? ?????????? ?? ?????????? ?????????????? ??
???????????, ???:

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«(1)    ????? ?? ?????????? ??????????? ?? ???? ??????? ?????????????? ?? ??? ????? ?? ?? ??
????????? ?????????? ?? ???? ?????????? ?? ?????????????? ?? ???? ?????? ?????????????? ? ???????
?????????????, ? ?????? ?????? ?????? ?????????? ?????????????? ?? ??? (???? ?? ?????? ?????????????? ???
????????? ?? ?? ?????? ??????)
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(a) ?? ?????????? ??? ?????????? ??? ?? ?????????? ?? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????????? ??? ?? ?????? ? ??????????, ???

(b) ? ?? ??? ?????? ??? ?????? ?????? ??????.

(2) ? ?? ??? ?????????? (1) ?????????? ????

(a) ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?????????????? ?????????????? ???
????????? ??? ?????? ?????? ?????? ???

(b) ? ?????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ?????????? ???, ???, ?? ?
?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????? ??? ?? ??????????
??? ?????? 1 ? 2 ??? ?????????? 4?, ? ?????????? ??? ?????? ?????????? ??? ??????
????????? ?? ??? ?????????? ??? ?????????? ???.

(3) ?? ?????? ??? ??????????, ?????? ??? ?????????? 1 ??????, ???
????????????? ??? ?????? ??? ??????, ??? ?????????? ??? ?? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????? ???' ?????????? ??? ?????? 26, ?????????? 1.

[...]»

13 ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ???
????????? ??? (??? ????: ?????? ???), ?? ?????? ??????, ?????????? ???
????????? ??? ?????????? ?? ?????? 11 ??? ?????? 2006/112, ?????? ?? ?????? 43 ??? ??????
??? 1994, ?? ?????? ??? ?? ???:

«(1) ??, ?????? ??? [????? 43A ?? 43D], ?????? ?????? ?????????? ??? ?????? ???, ???
????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????????????? ???, ???

(a) ??? ?????? ??? ?????? ? ?????? ?????????? ??? ?????????????? ??? ?? ??? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
(b) ??? ?????? ??? ?????? ? ?????? ??? ?????? ?????? ??? ?????? (a) ?????? ??? ? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ???, ???

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

(i) ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? 7? ???

(ii) ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? 38,

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

14 ??? ?? ??? 43, ?????????? 1, ??? ????, ????:

«(a) ??? ??? ?????? ??????? ?????????? ?? ?????????? ?? ??? ?????? ?????? ??
????????? ??? (?? ????: ?????? ??????), ??? ?????? ?????? ?? ???? ?? ?????? ?? ?
????? ? ??? ?? ????? ?????????????? ?? ?????????? ?? ???? ?? ???? ?? ????
????????? ?? ?????????? ?? ????, ?????????? ?? ?????? ?? ?????? ?? ???? ?????????? ??
????????? ?? ??????????,

(b) ?? ?????? (b) ? (c) ??? ?????? ?????????? 1 ?????????? ?? ??? ??????????,
??????, ??????? ? ????????, ??

(c) ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ?? ???? ?????? ?? ???? ?????? ?? ????
??????

(i) ??? ?????????? ?? ?????? ?? ?????? ?? ?????????????????? ?? ????

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

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

15 ?? ??? 43, ?????????? 1??, ??? ?? ??? ????? ?????? ?????????? ?? ????:

«? ?????????? (1??) ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?????????? ?? ??? ?????? ?? ?????? ?? ?????? ?? ?????? ?????????????? ?? ??? ???.»

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

16 ? KIC ?????? ? ?????? ?????????????? ?? ?????? ?????? ?????????? Kaplan, ? ?????? ??????
????????? ?????????? ?? ?????????? ?? ?????????????? . ? ?????? ?????? ?? ?????? ?????? ??????????
????????????? ?? ?????? ?????? (?? ????: ?????? Kaplan), ?????? ?? ??? ??????
????? ?????? ?????????? ?????????? ?? ?????? ?????? ?????? (?? ????: ??????
?????)), ?? ?????????? ?? ??? ?????????? ?????? ?????????? ??????????????.

17 ?? ?????? Kaplan ?????????????? ?? ??? ?? ??? ?????? ?????????????? ?????????? ??
????????? ?????? ?????? ?????? 132, ?????????? 1, ?????????? ??, ??? ??????
2006/12.

18 ??? ?? ??? ?????? ?????? ?????? KIC ??? 100 %. ?? ??????, ?? University of
York International Pathway College, ?????? ??? 55 % ??? ?????????? ??? York (???????)
???????) ??? ??? 45 % ??? KIC.

19 ????????, ? KIC ??? ?? ?????????????? ?????? ?????? ?????? ??? ?????? ??????
?????? ?????? ??? ?????? Kaplan, ?? ??? ?????? ??? University of York International

Pathway College, ?????????? ??? ?? ?????????? ??? ?????????? ?? ?????????? ? ???
????????? ??? KIC.

20 ????? ??????? ??????? ????? ?? ??? ????? ???? ?????????????? ??? ?????????????????? ???, ? ?????
????????????? ??? ?????????????? ??? ?????????? Kaplan ??? ??? ?????????????? ??????????????.

21 ?????? ??? ???? ??????????? ??? 2014, ??? ?????????? ?????????? ?????????????? ?????????? ??????????
?????? ??? ?????????????????? ?????????? ?????????? ?????????? ?????????? ??? ?????? Kaplan
??? ??? KIC, ??? ???' ?????? ??? ?????? ? KIC ??????? ?? ?????? ?????? ?? ??? ?? ???
???????????, ??????????? ?? ??????????? ?????????? ?????????? ??? ?????????? ??? ?? ??? ?? ???
???????. ?? ?????????? ?????????? ?????????? ??? ?????? ?????????? ????????????????, ?? ???
????? ?????????? ?????????????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????????? ??????????
???????, ??? ?????????????? ??? ???, ??? ?????? ?????, ??? ?????? ??? ??? ?????? ??? ??????. ??
????????? ?????????????? ??? ??? ?????? ?????? Kaplan, ?? ?????????? ??? ?????????? ???
???????, ??? ?????????? ?????????? ??? KIC ?????? ??????. ??? ??? ?????????? ???
????????? ?? ?????? ?????????????? ??? ?? ?????????? ?????????? ?????????? ??? ????????, ? KIC
????????? ?? ??? ??? ?????? ????????, ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????????? ???
???????????

22 ??? ??????? ??? 2014 ? ?????? Kaplan ?????? ??? Kaplan Partner Services Hong Kong Limited (??? ????: KPS), ?????????????? ?????? [(company limited by shares)] ?? ??? ?? ?????? ????, ? ?????? ????, ??? ???? ????, ??? ?????? ????, ??? ?????? ?????? Kaplan. ? KPS ?????????? 20 ?????????????? ??? ?????????? ?????? ??? ????? ?????????? ??????????????. ?? ??? ???????, ? KPS ??? ?????? ?????????? ?? ?? ???.

23 ??? ??? ?????????? ??? 2014 ? KPS ??? ?????? ?????????????????? ?? ??? ??? ??????
????????????? ??? ?? ???????? ? KIC ??? ??? ?????????? ?????????? ??? ?? ??? ??????, ??? ??
??? ?????????? ???, ??????? ??? ?? ??????? ?????????????????? . ? KPS ??????????????
?????? ?? ?????? ??? ??????? ?????????????? ?????????????? . ????? ?? ?????????? ???
?????? ?????? ??? ??? ?????????? ??? ??????? ?????? ??? KPS ??? ?? ??????
??????????????, ?? ??????? ??? ?????? ?????? ?????? ?????????????? ?? ??? ??? ??????????
????????? ??? ??????????.

24 ??????????, ? KPS ????? ??????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????????? ???, ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ??????. ?? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ?? ??? KPS
??? ?????????? ?? ??????????, ??????, ??? ??? ?????????? ??? ?????? ??? ?????? Kaplan ???,
??????, ??? ?? ?????? ??????????. ??? ??? ?????? ??? ?????? ??? ?????? ??? ??? ??
????????? ??? ?????????? ??? ??? KPS ?????????? ?????? ??????????, ?????????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? ?????? ??? ?????? ??? ??
????? Kaplan.

25 ?? ?????????? ?????????? ??? ?????? ?????????? ??? KPS ??? ??????????
????????? ??? ?????. ?? ?????????? ??? ?????????? ??? ?????? ?????????? ??? KPS, ??? ??
????????? ?????????????? ??? ??? ??? ??? KPS ??? ?????????? ?? ??? . ? KPS ?????? ??????
????????? ??? ?? ??? ??? ?????? ?????? ??? ?????? ?????????? ??? ??? ?????? ?????? ???
????????? ?? ??? ?????? Kaplan, ??????? ? KIC ?????? ?? ?????????????? ??? ??? ??
?????? ??? ??? ?????? ?????? ?? ?????? ??? . ??? ?????? Kaplan ?????????? ??? ???
?? ??? ?????? ??? ?????? ? KPS ??? ??? ??? ?????? ??? ?????? ??? ?? ?????? ???
?????????????.

???????????????????, ?????????? ?? ?????????????????????? ??? ???? KPS ??? ???? KIC, ??
????????????????? ??? ???? ??? ?????? ???: ??????, ??? ?????????? ??? ?????????? ??? ????
????????????? ??? KPS, ???????, ??? ?????????? ??? ?????????? ??? ???? ????
????????????? ??? KPS ???, ??????, ?????????????? ???, ?????? ???, ?
????????? ??? ?????? ? KPS ????? ??????????.

27 ?? ?????????? ??? ?????? ?????? ??? First-tier Tribunal (Tax Chamber) [?????????????]
????????? ?????? (????????? ???), ?????? ??????], ? KIC ?????? ??? ????
????????? ??? ?????????? ??? ?????????? ???, ?????? ??? ?????? ?? ?????????? ???
????????? ??? ??? ?????????? ??? ??? KPS ??? ?????????? ??? ?????? ?????????? ???
????????? ??? ??? ??? ??? ??? ??? 132, ?????????? 1, ?????????? ???, ??? ??????
2006/112 ???, ?? ?? ??????, ?????????? ?? ???.

28 ? KIC ??????????, ??????????, ??? ?? ?????????? ?????? ?????????? ??? ????
????????? ??? ?????????? ??? ?????????? ??? ?? ?????? ?????? ??? ???, ??? ??????????,
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ??? KIC, ??
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ???, ??? ???
????????? ??? KPS.

29 ?? First-tier Tribunal (Tax Chamber) [????????? ?????????? ?????? (?????????)
?????)] ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
KPS ??? ??? ??? ??? ??? ?????????? ??? ???? ?????? ??? ?????? ??? ?????? ??? ???
????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ??? ???, ??? ???.
????????? ??? ?????? ??????????.

30 ?? ?????? ?????????? ?????????? ?????? ??? ?? ?????????? ??? ???? ? KPS
????? ??? ??? ???, ??? ??? ?????? Kaplan, ??? ?????????? ??? ?????? ??? ?????? ??????????
?? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ? KPS ?????? ??? ??
????? ??? ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??????.

31 ??? ?? ?????? ??????????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112.

32 ??? ??? ?????? ??? First-tier Tribunal (Tax Chamber) [?????????]
????????? ?????? (????????? ???)] ?????????? ?? ?????????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????????? ?? ?????? ??? ?????????? ?????????? :

«1) ??? ?????? ?? ?????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ????
132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112 [...]; ?????????? [...], ??????????
????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ??????
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
?????????; ?? ?????????? ?????????? ?????????? [...], ??? ?????? ??? ??????
????????? ?????? ??? ?????? ?????????? ??? ?????? ???;

2) ?? ? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???' ?????? ?????? ??? ??
????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ?
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????
????????? ??? ?????? ??? ?????? ??? [????????? ???], ?? ?????? ???
????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;

?) ??? ?????????? ??? ?????????????? ?? ?????????? ?????????? ??? ??? ???? ??????????????
??? ?????? ?????? ?????????? ?????????? ?????????? ?????????? ?? ?????? ??? ?????? ??? ??????
????????????? ??? ?????? ? ?????????????? ??? ?? ?????????? ?????????? ??? ?????? ???
????????????? ??? ?????? ?????????? ?? ?????? ?? ?????? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ??????; ;

?) ?? ?? ?????????? ??? ?????????????? ?????????????? ?? ?????? ?????????? ??????????,
????? ?????? ?? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?? ?????? ?????????? , ?? ?????? ??? ?????? ?????? ??? ?????? ???
????????????? ??? ?????? , ?????? ?? ?????????? ?????? ?????? ?????????? ??? ?????? ???
????????????? ??? ?????? ? ?? ?????????????? ?? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?? ?????????????? ?????????? ?? ?????? ?? ?????????????? ?????????? ???
????????????? ??? ?? ?????? ?????????? (??. ?? ?? ?????????? ?????????????? ???
????????????? ??? ?????? ??? ?????? ???); ;

?) ?? ?? ?????????? ??? ?????????????? ?????????????? ?? ?????? ?????????? ??????????,
????? ? ?????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ??
????????????? ??? ?????? ?? ?? ?????? ?????? ??? ? ?????? ?????????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ???, ?????????? ??? ?? ?????? ??? ?????? ???
?? ?? -?? ?????? ?? ?????????????? ?? ?????? ??? ?????? ?????????? ??? ?????????? ???
???? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???
????? ???; ?? ?????????? ?????????? ?????????? , ??? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ??????; ;

?) ?? ?????? ? ?????????? ?????? ??? ?????? ??? ?????????????? ?? ?????????????? ??
????? ?????? ?? ?????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ???;
????????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????;

?) ???? ? ?????????? ??? ?? ???? ?????????? ??? ?????? ??? ?????????? [2006/112] ?? ???
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????????;

??) ???? ?????????? ? ?????????? ??? ?? ???? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????; ;

?) ?????? ? ?????? ?????????? ?????????? ??? ?????????? ?? ?????????????? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;

3) ?????? ? ?????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? , ??? ?????? ?? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? , ?????????????? ???
??? ?????????? ??? ??????; ;

4) ?????? ? ?????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ????
????????? ??? ?????? ?????? ??????; ?????? ?????? ???' ?????? ?? ??? ? KIC, ??
????????? ??? ?????? ?????? (????? ?? ?????? ?????? ???) ?????????? ??
????????? , ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???
????????? , ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
??? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????;

??? ???????;»

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

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

33 ?? ?? ?????? ?? ??????? ?????????????? ????????, ?? ?????? ??????? ?? ???????????
?????? ?? ?? ??????, ?? ??????? ??????????? ??????, ???' ??????, ?? ?? ????? 132,
?????????? 1, ??????? ??, ??? ?????? 2006/112 ??? ?? ??????? ?? ? ??????????????
??? ??????? ??? ?????????? ?????????????? ??? ??????????? ??? ?????????? ??? ??????????
????? ?????????? ??? ??????? ?? ????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
??? ?? ??? ?????? ??????, ??? ?? ?????????? ????? ?????????? ??? ?????? ????. ?? ??????????
????????????? ??????????, ?? ??????? ?????????? ?????, ??????, ?? ?? ??????? ??? ??
????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
????????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? 2006/112 ???, ???????, ?? ?????? ?????? ?????????? ??? ??????.

34 ??????????????, ???????????, ??? ?? ?? ?????????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? 2006/112 ?????????? ??? ? ??? ? ?????????? ?????? ??????????
????????? ?????????? ?????????? ??? ?????, ?????????? ??? ?? ??? ????. ??????????, ??? ?? ????
?? ?????? ??? ?????????? ??? ?????????? ??? ? ?????????? ?????? ?????? ?????????? ???
????????? ??? ?? ??????????, ?? ?? ??????, ??? ?????????? ??? ?????????? ??? ?????? ??????
?????????, ??? ?? ?????? ??? ?????? 9 ??? ?????? 2006/112. ??????????, ?? ?? ??????
????????? ??? ?????????????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ?????????????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????, ??? ?? ?? ?????????? ?? ???, ??????? ?? ?? ?????? 2, ?????????? 1, ??????? ??, ???
????? 2006/112. ?????? ?? ?????????? ??? ?? ??????????, ?? ?? ??????, ?? ??????
????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ?? ??? ?????? ??????
(?????? ??? 4?? ????? 2017, ?????????? ??? ??????????????, C?274/15, EU:C:2017:333,
????? 61).

35 ?????????????? ???, ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ???
?????? 2006/112, ?? ?????? ??? ?????????????? ??? ?????????? ?????????? ?? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????????????? ???, ?????? ?? ?? ?????? ?????????? ??????
?? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ?? ?????? ??????
????? ?????? ??? ?????? ??? ?????????? ?? ?? ?????? ??? ?????????? ??? ?????????? ??????
????????? ??? ?????? ??? ?????? ??????????.

36 ??????, ??? ?? ?????????? 25 ??? 35 ??? ?????? 2006/112 ??????????
??? ? ?????? ??? ?????? ??? ?? ?????????? ?? ??? ?????? ?????? ??? ?? ??? ?? ?? ??
????????? ??? ??? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????
?? ??????, ??? ?????? ??? ?????? ?? ??????????, ?????? ?? ?????????? ??? ?????? ??????
??? ?????? ?????????? ??? ??? ?? ?????? ?????? ?? ?? ??? ?????? (????. ??????? ???
20?? ?????????? 2019, Infohos, C?400/18, EU:C:2019:992, ????? 29 ??? ??? ??????????????
?????????).

37 ????????, ??? ?????? ?????????? ?????????? ??? ?? ??? ??? ??????????????
????????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????? 132 ??? ?????? 2006/112
????????? ??? ??? ??? ?????? ?? ?????????? ??? ??????, ?????????? ??? ?? ?????????? ????

?????????? ?????????? ??? ?? ?????? ????? ???? ????? ???? ?????? ????? ?????????? ??? ?????????? ???
??? ?????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? . ??????, ? ?????????? ???
????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ?????? ??????
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ??? ?? ?????? ?????? 132 ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ??
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? (??????? ??? 4?? ?????? 2017, ??????? ?????? ?????? ??????????????, C?274/15,
EU:C:2017:333, ?????? 50 ??? ??? ?????????????? ??????????).

38 ??? ?????? ?? ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
2006/112, ??? ?????? ?????????? ??? ?????? 35 ??? ?????????? ??????????, ? ??????????????
????? ?? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????????, ???, ???
????? ?? ?????? ?????? ?????? ?????? ???, ??? ?????? ?????? ??? ?????? 11 ??? ??????
2006/112, ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ?? ??? ?????? ?????? . ??????, ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? 132, ?????????? 1, ?????? ???, ??? ?????? 2006/112, ? ?????????? ??????
??? ??? ?????? ?? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????
????????? ?????? ??????.

39 ??? ?????? ??????????, ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ???
?? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? (??????? ??? 20??
????????? 2019, Infohos, C?400/18, EU:C:2019:992, ??? 33 ??? ??? ??????????).

40 ??? ?????? ?? ?????? ??? ?????? ?????????? ?? ?????? 132, ?????????? 1, ??????????
???, ??? ?????? 2006/112, ?????????? ??? ?????? ??? ?? ??? ?????? ?????? ?????????????? ???
????????? 2 ??? ?????? IX ??? ?????? ??????, ?? ?????? ?????????? «????????? ??????????
????????????? ?????? ?????? ??????». ? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ? ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ??? ?????? ?????? ?????????????? ?????? ?????? ?????? (??????? ??? 21??
????????? 2017, ?????? ??? ?????? C?616/15, EU:C:2017:721, ??? 44).

41 ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ???
????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ???, ???
????? ??? ?????? ??? ?????? 11 ??? ?????? 2006/112, ??? ??? ??????????, ????, ??? ???
?? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

42 ??? ?????? ?? ?????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
????? 2006/112, ?????? ?? ?????????? ? ?????? ??? ?????? ??? ?????? ??? ??????
132 ??? ?????? ???, ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??????? ??? 21?? ??????????)
2017, Aviva, C?605/15, EU:C:2017:718, ??? 28 ??? ??? ?????????? ??????).

43 ??????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????
????? ?????????? ??? ?? ??? 132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112

?????????, ??? ?????????? ?????? ??? ?????? ?????????????????? ?????? ?????????????? ???
????? ?????? ?? ????? 132 ??? ?????? ?????? (??., ???' ??????????, ?????? ??? 21??
????????????? 2017, Aviva, C?605/15, EU:C:2017:718, ????? 29 ??? ????? ??????????????
?????????).

44 ??? ??? ?????????? ??????, ?????????????? ??? ??????????, ???' ?????, ??? ??????????
??? ?????? 132, ?????????? 1, ?????????? ???, ??? ???? ????? ?????? ?? ?????? ??????????
??? ?????????? ?????? ?????? ?????? ?? ?????? ?? ?????? ?????????? ?????? ???, ??? ???? ??
?? ??? ?????? ?????? ?????????? ?????????? ?????? ?????? ?????? ??? ?????? ?? ?????? 132 ???
????????? ?????? ?????????????? ?????? ?????????? ?????????? ?????? ?????? ?? ?????? ?????
?? ?????????? ?????? ?????????? ?????? ?????? ?????? ?? ?????? ?????? ??? ???? ?????? ??? ??????
????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ??? ???? ?????? ??? ??????
????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ??? ??????????.

45 ??????????????, ???????, ??? ? ?????????? ??? ?????????? ??? ?????? 11 ??? ??????
2006/112 ?????????? ??? ? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????
????????? ?????? ??? ???? ??????, ?????? ?? ??? ?????? ??????????, ??? ?????????? ???
?????????????, ?????????? ??? ?????????? ?????? ???????, ?? ??? ?????????????? ???
????????? ?????????? ???, ??? ???? ?? ?????? ?????????? ?????????? ?????? ?????? ???
?????. ???????, ??? ???? ?????? ?????? ?????????? ?? ?????? ?????? ???, ?? ?????? ??? ? ??
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1, ????
??????, ??? ?????? 2006/112 (????. ??????? ??? 22?? ????? 2008, Ampliscientifica ???
Amplifin, C?162/07, EU:C:2008:301, ????? 19).

46 ??????, ? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ???
???? ?????????? ??? ?????? ?????? ?? ?????????? ?????? ?????????? ?????? ??? ??? ??
?????????????, ?????? ??? ?????? ??? ?????? ???, ?? ?????????? ?????? ??? ???, ??????
????? ? ??? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??
???? ???????. ???????, ?? ?????? ?????????, ?? ?????? ?????????? ??? ?????? ?????? ??? ??????
???? ?????? ?????? ??? ?????? ?? ???????, ??? ?????? ??? ???, ?? ?????????? ??? ??
????????? ???, ??? ???? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????
(?????? ??? 17?? ?????????? 2014, Skandia America (USA), filial Sverige, C?7/13,
EU:C:2014:2225, ????? 29).

47 ??? ??????, ??? ?????? ??? ???, ?? ?????????? ??? ?????? ?????? ?????????? ??? ??????????
????? ?????????? ??? ?????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ?????? ?????? ???
????? ??? ??????, ??? ?????? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? [??.,
??' ??????????, ?????? ??? 17?? ?????????? 2014, Skandia America (USA), filial Sverige,
C?7/13, EU:C:2014:2225, ????? 30].

48 ??????, ?? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ???
??? ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ??? ??. ?? ?
????????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????, ??? ?????? ?????? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????? ???,
??? ?????? 2006/112 ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??????.

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

?????? ?? ???? ??????? ?? ??? ???? ?????? ?? ???? 132, ?????????? 1, ??????? ??, ??? ?????? 2006/112 ?? ??? ?????????? ?? ???? ??? ?????? ??? ?????? (????. ??????? ?? 15?? ?????? 1989, Stichting Uitvoering Financiële Acties, 348/87, EU:C:1989:246, ????. 14).

50 ?????????????? ??????? ???, ??? ?? ?????? ??? ?????????????? ???? ?????? 36 ??? 49
??? ??????? ??????????, ?? ?????????? ???? ??? ?????? ?? ?????? ?? ?????? ??? ?????????? ???
????????? ??? ??????? ??????? ?? ?????? ?????????? ???, ??? ??? ?????? ??????? ???
????????? ??? ?????????? ??? ??????? 132, ?????????? 1, ?????????? ???, ??? ??????
2006/112, ?? ?????????????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????????? ??? ???
????????? ??? ?????? ??? ?????????? ?????? ??????. ??????????????, ?????????? ??? ?
????????? ??? ?????? ??????? ?????? ??? ?????? ??? ?????? ??? ??????, ? ?????? ???
????????? ??? ??? ?????????? ??? ??? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??? ??
???? ?????????? ??? ?????? ??????. ?????? ??? ?????????? ? ?????????? ???, ?? ?? ???
????????? ??? ?????? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????????? ??? ??
?????????.

51 ????? ????????, ??? ????? ?? ???? ???? ?????? ?????????? ????? ?????????? ?????? ?
?????? ?????? ?????? ?? ???? ?????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ??
????????? ?????? ?? ???? ?????? ??? ?????? ?????? ?? ???? ?? ???? ?????? ??? ?????? ?????? ?? ???? ??????????
????? ????????, ? ?????? ??? ?????? ?????? ?? ???? ?????? ??? ?????? ?????????? ??? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? 2006/112, ? ?? ?????? ?????? ?????? ??????????
????? ?????????? ??? ?????? ?????? ?? ???? ?????? 2, ?????????? 1, ?????????? ??, ??? ?????? 2006/112.

52 ? ??????????? ??? ???? ?????????? ??? ???? ?????? ??? 20?? ?????????? 2019, Infohos
(C?400/18, EU:C:2019:992), ?? ??? ???? ?? ?????????? ??????, ???' ??????, ??? ??????
42 ??? 44, ??? ? ??????? ??? ??? ??? ????? ?????? ?????????? ?? ??? 13, A, ?????????? 1,
?????? ???, ??? ????? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ???
?????????? ??? ?????????? ??? ?????????? ??? ?????, ??? ?????????? ?? ??? ????? ?????? ??????
????????? - ????. ?????? ?????? ?????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ????. 09/001, ?. 49), ??? ?????????? ??? ?????? 131 ??? ??? ????? 132, ?????????? 1,
????????? ???, ??? ?????? 2006/112, ??? ?????????? ??? ??? ?????????? ?? ?????????? ??
????????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????? ??????
????? ??????????, ??????, ??? ??????????????, ?????? ?? ?? ?????? ???, ?????? ??
????????? ??? ?????????? ??? ?????? ??? ?????????? ?????? ??????, ??? ?????? ??? ??
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????? ?????????? ??? ?????? ???, ???????, ?????????? ?????? ??? ?? ??
???. ???????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?? ?????? ???
????????? ??? ?????? ??? ?????? ???, ???????, ?????????? ?????? ??? ?? ?? ??????????
???. ??????? ?????? ??? ?????? ???, ???????, ?????????? ??? ?????? ??? ?? ?? ??????????
????????? ??? ?????? ??? ?????? ???, ???????, ?????????? ??? ?????? ??? ?? ?? ??????????
????????? ??? ?????? ??? ?????? ???, ???????, ?????????? ??? ?????? ??? ?? ?? ??????????
????????? ???.

53 ????????????, ??? ?????? ??? ?? ?????? ??????? ? ??????? ? ?????? 20?? ???????
2019, Infohos (C-400/18, EU:C:2019:992), ?? ??????? ?????????? ???????????, ??????, ??
????? ??? ???????????, ?????? ??????? ??, ???????, ?? ??????? ?? ?????? ??? ?????
??? ?????? ??? ???????????, ??? ?? ?? ??? ??? ?????, ?????? ???, ??? ?? ??????
??? ?????? 11 ??? ?????? 2006/112. ??? ?? ??? ?????? ??? ?????? ??????? ???????
?? ?????????? ?? ??? ?????? ??????? ?? ?????? ??? ?????? 13, ?, ?????????? 1,
?????? ???, ??? ?????? ??????? 77/388.

54 ????? ??? ??????, ????, ????????, ?????????? ??? ???? ?????? ?????????? ???
????????????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ???
????? ?? ????????, ???? ?????? ??? ?, ??? ??? ?????????????????? ??? ?????? ??
????????????? ????, ???? ???? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?
?? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ?????? 132, ?????????? 1, ??????????
??, ??? ?????? 2006/112, ?? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??? ?????????? ?????????? ?????? ??????.

55 ????????????? ??? ?????? ??? ????????, ??? ?????? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? 2006/112 ??? ?????? ??? ?????? ??? ?????? ?????? ??????????
? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ???
????????? ??? ?????? ?????? ???, ??? ?????? ?????? ??? ?????? 11 ??? ?? ???
???????, ???? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ??????.. ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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56 ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????, ?????????? ?
????????? ??? ?????? ??? ?????? ??????.

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57 ????????? ??? ???? ?????? ?????????? ??? ???? ???? ?????? ?????? ?????? ?????? ??????
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????, ?' ????
????????? ?? ?????????? ??? ?????? ?????? ?????? ??????. ?? ?????? ??? ?????? ?????? ??????
????? ?????? ?????? ?????? ??????, ??? ?????? ??? ?????? ?????? ??????.

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

?? ????? 132, ?????????? 1, ?????????? ???, ??? ?????? 2006/112/?? ??? ??????????,
?? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ?????????????? ?? ??? ?????? 2008/8/?? ??? ?????? ?????? ??? 12??
????????? 2008, ???? ??? ?????? ??? ???? ?????? ??? ?????? ?????? ?????? ? ??????
????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ????
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?? ??????
?? ?????? ?????? ?????? ???, ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 11 ??? ?? ???
???????, ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ??????
?? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ???, ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ??????
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?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ???, ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????

(?????????)

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