

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

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

??? 21?? ?????????? 2021 (*)

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

???? ??????? C?373/19,

? ? ?????????? ?????? ?????????????? ?????????? ?????? ??? ?????? 267 ????, ??? ?????? ?? Bundesfinanzhof (????????????? ?????????? ??????????, ?????????) ?? ??????? ??? 27?? ?????? 2019, ? ?????? ?????? ??? ?????????? ??? 13 ?????? 2019, ??? ??????? ??? ????

Finanzamt München Abteilung III

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Dubrovin & Tröger GbR – Aquatics

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

?????????? ??? ??? K. Jürimäe, ??????? ??? ?????? ????????, ??????? ?????????? ?????????? ?????????? ??? ?????? ??????????, S. Rodin (?????????) ??? N. Piçarra, ????????,

?????? ??????????: M. Szpunar

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

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

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

– ? ?????????? ????????, ?????????????? ??? ??? S. Eisenberg ??? ??? J. Möller,

– ? ?????????? ????????, ?????????????? ??? ??? N. Gossement ??? ??? R. Pethke,

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

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

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1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 132, ?????????? 1, ?????????? ?? ??? ?, ??? ?????? 2006/112/?? ??? ???????????, ??? 28?? ?????????? 2006, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? (?? 2006, L 347, ?. 1).

2 ? ?????? ??? ?????????? ??? ?????? ?????? ?????? ??? Finanzamt
München Abteilung III (?????????? ??? ?????? ??? ??????, ??? ?????, ????) (??? ????:
????????? ????) ??? ??? Dubrovin & Tröger – Aquatics (??? ????: Dubrovin & Tröger)
????????? ?? ??? ?????? ??? ?????????? ??? ?????? ?? ?????????? ??? ??? ??? ?????? ??????????????
????? (???) ??? ?????????? ?????????? ?????????? ??? ?????? Dubrovin & Tröger.

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

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

3 ? ?????? IX ??? ?????? 2006/112, ??? ?????????? «?????????», ??????????????,
????? ??????, ?? ??????? 2, ??? ?????? ??? «[?]????????? ?????????? ??????????????»,
????? ??????????», ??? ????? ?????????? ?? ????? 132, ??? ?????? ? ?????????? 1
????? ?? ???:

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

[...]

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

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

[...]».

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

4 ??? ?? ??? 1, ?????????? 1, ??? Umsatzsteuergesetz (????? ??? ?????? ?????? ??????
?????????), ??? 21?? ?????????? 2005 (BGBI. 2005 I, ? 386), ??? ?????? ??? ?? ??? ??????
??? ?? ?????? ??? ?????? ?????? ????:

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

1. ?? ?????????? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ?????????????? ?? ??????????
????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ???
?????????????. [...]

[...]»

5 ?? ????? 4 ??? UStG, ?? ????? ?????????? «????????? ??? ?????????? ?????? ???
??? ?????? ??????», ?????? ?? ????:

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

[...]

21. a) ?? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??????

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

aa) ?????? ?? ?? ?????? ???/? ?? ?? ?????? ?????????? ?????? ?????? ?????? ?????? ??????
?????????? ?? ??????? ?????? ?????? ?????? ?????? 7, ?????????? 4, ??? Grundgesetz
(?????????? ????) ? ?????? ?????? ?????? ??????????? ?????? ??? ?????????? ??????????
??????, ?

bb) ?????? ? ??????? ??? ?????????? ?????? ?????????? ?????????? ??? ?? ?? ?????? ?????? ???/
?? ?? ??? ?????? ?????????? ?????????? ??? ?? ?? ?????? ?????????? ??? ??
????????? ?????? ?????? ?????? ?????? ?????? ???????, ?

b) ?? ?????????? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ?????????? ???
??? ?????? ??? ?????????? ????

aa) ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? 1 ??? 70 ???
Hochschulrahmengesetz (?????-?????? ??? ?? ?????? ?????????? ???????) ??? ??
?????? ?????? ?????? ?????? ?????? ? ?????????? ?????????? ???????????, ?

bb) ?? ?????????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
????????????? ?????? ???????, ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? a?

22. a) ?? ????????, ?? ??????? ??? ?????? ?????????? ?????????????? ? ?????????? ???
????????? ??? ?????????????? ??? ?????? ?????? ?????? ?????????? ???????, ???????
????? ?????????? ??? ?????????? , ?????? ?????????? ? ?????????? ??? ?????????? ???
????? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ?????????? , ?? ?? ???
????????????? ?????? ??? ?????? ?????? ??? ???????, ?

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

[...]».

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

6 ? Dubrovin & Tröger ?????? ?????? ?????? ? ?????? ?????????????? ?????? ??????????.
??? ?????? ??? ?????????? ???, ????????, ??? ?????? ??? ???? , ???????
????????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ???? ?????? ??? ??????????.
????? ??? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??? ???.

7 ? ?????????? ???, ??????????, ?????? ?????????? ?????? ??? ?? ??? 2007 ???
2011, ??? ?? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ???? ???
????? 4, ?????? 21 ??? 22, ??? UStG, ??????, ??? 22 ?????? 2011, ??? 3 ??????????
2012 ??? ??? 12 ?????? 2013, ?????? ?????? ??? ??? ?? ??? ???.

8 ? Dubrovin & Tröger ?????? ?????????? ?????? ??? ?????? ?????? ???, ???
??? ?????? ???, ?????? ?????? ??? Finanzgericht (????????? ??????????,
?????????).

9 ?????? ?????????? ? ???????, ? ?????????? ??? ?????? ?????? ??? 21 ?????????? 2017
????????????? ?????? ?????? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???, ??? ???
????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? . ?????? ??? ???
????????? ?????? ?????? ?????????? ???, ?? ?? ??? ?????? ?????????? ???

???????????? ?? ??????????? ??? ????? ?????? ??? Finanzgericht (??????????????
?????????????).

11 ???????????, ?? Finanzgericht (?????????? ??????????) ?????? ??? ? ??????????? ???.
?????? ??????? ???. ?????????? ?????????? ??????? ??????? ?????????? ???. ??, ???????, ???.
?????? ??????? ???. ?? ???????????, ??? ???. ???. ?????? ?????????? ??????????, ?? ???. 132
?????????? 1, ??????? ???. ???. ?????????? 2006/112.

12 ? ?????????? ??? ?????? ??????? ???????? ??? ?????? ??? ?????????? ??? Finanzgericht
(???????????) ?????????? ??? ?????????? ????????????, ??? Bundesfinanzhof
(???????????????) ?????????? ??????????). ??????????, ?????? ?????, ??? ?? ???????
????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ?????? ??? ?????????? ??? ??? ???, ??? ??? ?????? ??? ? Dubrovin & Tröger
??? ??? ??? ??????? ??? ?????????????? ??? ?????????? ?????????? ?????????, ??? ???
????? ??? ?????? 132, ?????????? 1, ?????????? ?, ??? ?????? 2006/112.

14 ?? ??????? ??????????? ?????????? ??? ? ??? ????? ?????? ?????????? ?????????? ??? ??? ?????
??? ??? ?????? ?????????? ? ??????? ??? 14?? ??????? 2019, A & G Fahrschul-Akademie
(C?449/17, EU:C:2019:202), ?? ??? ?????? ?? ??????????? ??????? ??? ? ??? «?????? ?
?????????????? ?????????» ??? ?? ????? 132, ?????????? 1, ?????????? ?? ??? ?, ???
????????? 2006/112 ??? ??????? ?? ??????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??????.
??????????, ??? ?? ?????? ??????????, ?? ??????? ???????, ??? ??????? ??? ??????, ??? ?? ??? ??????????
????????????, ?? ???????, ?? ??????? ?? ?? ??????? ??????? ??? ?????? ??? ??????????
????????????? ??? ?????? ???????????, ??? ?????????? ?????????? ?????????? ??? ??????????.

15 ????????, ?? ?????? ??????????? ??????????? ?? ??? ?? ?????????????? ?????????
?????????? ?? ?????? ?????? ??? ????? ??????????? ??? «????????????? ??????» ?? ????????
??? ?????????? ??????? ??????? ??? ?????? ?? ?????? ??? ?????????? ??? ??????? ? ???
????, ?? ??????? ? ??????????????? ???????????, ??? ?????????????? ???????????,
?????????? ? ???????????????, ??? ??? ?????? ??? ?????? 132, ?????????? 1, ????????
??, ??? ?????? 2006/112.

16 ?? ??????? ??????????? ??????? ??? ?????? ?? ??????? ?? ??????????? ?? ??????????????? ??
??? ??????? ??? 15?? ??????????? 2012, Zimmermann (C?174/11, EU:C:2012:716), ??????? ??
??? ??????????? ??? «?????????? ?????????» ?????????? ??????????? ??? ?? ??????? ??
?????? 132, ??????????? 1, ??????? ??, ??? ?????? 2006/112, ?????? ?? ??????????????
???' ?????????? ??? ?????????????? ??? ??????????? ?? ??????????? ?? «??????????
??????» ??? ??????? ??? ?????? 132 ??????????? 1, ??????? ??, ??? ?????? ??????.
??????, ? ?????????? ??? Dubrovin & Tröger ?? ?????????? ?? «?????????? ??????» ??
?????? ?? ??????? ??? ?? ?????? ??????? ?? ??????? ?? ??????? ?? ??? ??????? ??

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

17 ??????, ?? ?????? ?????????? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ???
?????? ?? ?????? ? ?????????? ?????? ?? ??? ?????? ??? ?????????? ??? «????????????? ???
????????? ?????????? ??????» ?????????? ?? ??? ?????? ?? ??? ?????? ??? ?????????? ???
????? 132, ?????????? 1, ???????? ??, ??? ?????? 2006/112. ?? ??? ?? ?????? ???, ?
???? ?? ?????????? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ??????????
??????????, ??? ?????? ??? ??, ??? ?????????? ?????? ??? ?????????? ??? ?????????? ???
??????, ?? ?????????? ?? ?? ?????? ?? ?????? ?????? ?????????? ? ?????????? ??????????.
????????, ?? ?????????? ??? ?????? ??? ?? ?????? ??? ? ?????????? ?????? ??????????
????????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?????? ??? ?????????? ?????? ?????? (?????? ??? 14?? ?????? 2007,
Haderer, C?445/05, EU:C:2007:344, ?????? 30 ??? 31).

18 ??? ??? ????????, ?? Bundesfinanzhof (????????????? ?????????? ??? ??????????)
????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????????? ???
???? ?????????? ??????:

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

2) ?????? ? ?????????? ??????????, ??? ?? ?????? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ??, ??? ?????? [2006/112], ?? ?????????? ?? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? (?? ??????????, ??? ??????????);

3) ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????: ?????? ?????????? ???
?? ?????? ??? ??? ???, ? ?????? ?????????? ??? ?????? 132, ?????????? 1, ??????????
??, ??? ?????? 2006/112, ?? ?? ?????? ? ?????????? ??? ?????? ??? ?????? ??????????;»

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

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

19 ?? ?? ?????? ?????????? ???, ?? ?????? ?????????? ???, ???' ??????, ??
????????? ?? ? ??? «????? ? ?????????? ??? ??????», ??? ?? ?????? 132,
????????? 1, ?????????? ?? ??? ??, ??? ?????? 2006/112, ??? ?? ?????? ??? ??????????
????????? ?????????? ??? ?????????? ??? ?????? ??????????.

20 ?? ??? 132 ??? ?????? 2006/112 ?????? ??? ?????? ?? ??????, ??? ??????????
????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ???, ?????????? ???
????????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? (????????? ??? 4?? ?????? 2017,
Brockenhurst College, C?699/15, EU:C:2017:344, ?????? 22 ??? ??? ?????????? ???
????????, ??? ??? 14?? ?????? 2019, A & G Fahrschul-Akademie, C?449/17, EU:C:2019:202,
????? 17).

21 ??? ?? ?????? ??? ?????? ???, ?? ?? ?????? ?????? ??? ?????? ???

?????? ???? ??????? ???? ??????, ?? ?????? ??????????? ????? ??????? ??? ??????????? ??? ??????????? ???
??? ??????? ??? ??????????? ??? ??? ??? ??? ?????? ??? ??? (?????????? ??? 26??
?????????? 2017, The English Bridge Union, C?90/16, EU:C:2017:814, ??? 17 ??? ???
?????????? ??? ???????, ??? ??? 14?? ??? 2019, A & G Fahrschul-Akademie,
C?449/17, EU:C:2019:202, ??? 18).

22 ?? ??????????? ??? ?????? ??? ?? ??? ?????? ?????????????????? ??? ?? ??? ??????????
??? ?????????? ??? ?????? 132 ??? ?????? 2006/112 ?????? ?? ?????????????? ????????????,
????????? ??? ?? ?? ??? ?????? ?????????? ?????????????? ??? ?? ?????? ??? ??
????????? ??? ?? ?????? 2 ??? ?? ??? ?????? ??????, ??? ?? ?????? ?? ??? ?????????? ?? ??
?????? ?????????? ??? ?????????????? ?? ?????????? ?????? ??? ?????????? ??? ?? ????.
??????, ? ??????? ??? ?? ?????????? ?????? ?????????? ??? ?? ??? ?? ??? ?? ??? ??
????????????? ??? ?? ?????? ??? ?????????? ??? ?? ??? ?? 132 ?????? ??
????????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?? ??? ?? ?????????? ??
????????????? ??? (????????? ??? 4?? ??? 2017, Brockenhurst College, C?699/15,
EU:C:2017:344, ??? 23 ??? ??? ??????????? ??????????, ??? ??? 14?? ??? 2019, A
& G Fahrschul-Akademie, C?449/17, EU:C:2019:202, ??? 19).

23 ??????????? ??? ?? ??? 132, ?????????? 1, ??????? ?? ?? ??, ??? ??????
2006/112 ??? ?????????? ??? ?????? ?? «????????? ? ?????????????? ??
?????????».

24 ?????? ???????, ?? ?????????? ??? ?????? ??????, ??????, ??? ? ??????? ??????? ???
????????? ??? ??????? ?? ?????? ?????????? ?????????? ?????????? ?????????? ???
????????????? ?????????????? (????????? ??? 14?? ??? 2007, Horizon College,
C?434/05, EU:C:2007:343, ??? 18, ??? ??? 14?? ??? 2019, A & G Fahrschul-Akademie,
C?449/17, EU:C:2019:202, ??? 21).

25 ???????, ?? ?????????? ??? ?????? ?????????????? ??? ? «????????? ? ?????????????? ??
?????????», ??? ?? ?????? ??? ?????? 2006/112, ??? ?????????? ??? ??
????????? ??? ?????? ?????????? ??? ?? ?????? ?????????? ?????????? ? ?????????? ???
????????? ??? ?? ?????? ?????????? ?????????? ?????????? ??? ?? ?????????? ??? ??
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?? ?????????? ??? ??
????????????? ??? ?????? ??? ?????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
??? ???????, ??? ?? ??? ?? ?????????? ?????? ??? ?? ?????? ??? ?? ?????? ?????????? ???
????????? (????????? ??? 28?? ??? 2010, Eulitz, C?473/08, EU:C:2010:47, ??? 29
??? ??? ???????????, ??? ??? 14?? ??? 2019, A & G Fahrschul-Akademie,
C?449/17, EU:C:2019:202, ??? 22 ??? 23).

26 ???????, ? «????????? ? ?????????????? ??????????», ??? ?? ?????? ??? ??
132, ?????????? 1, ??????? ?? ??, ??? ?????? 2006/112, ??????? ??????????????
??? ?????????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??
????? ??? ?????? ?????? (????. ?????????? ??? 14?? ??? 2007, Horizon College,
C?434/05, EU:C:2007:343, ??? 20, ??? ??? 14?? ??? 2019, A & G Fahrschul-Akademie,
C?449/17, EU:C:2019:202, ??? 24).

27 ??????? ?????????? ??? ?? ?????? ?????? ?????? ? ?????????? ??? ?????? ??? ??
?????? ?? ?????????? ?? ?????? ?????? ?????? ?????????????? ?????????? ??? ??
?? ?????? ??? ?????? ?????, ?????????? ??? ?? ?????? ?????????? ?????????? ??? ??
????????? (?????? ??? 14?? ??? 2019, A & G Fahrschul-Akademie, C?449/17,
EU:C:2019:202, ??? 25).

28 ???????, ? ?????? ??? «????????? ? ?????????????? ??????????», ??? ??

????????? ??? ?????????? ??? ???, ??????????, ?? ????, ?? ??? ?????????????? ???????
????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ??????
??????, ?????? ??? ??? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??? ?? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??? ?????? ??? ??? ?? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??? ?????? ?????????? ?? ??
???? ?????? (?????? ??? 14?? ?????? 2019, A & G Fahrschul-Akademie, C?449/17,
EU:C:2019:202, ??? 26).

29 ??? ???? ?????? ??? ?????? ?????????? ??????? ?? ?????????? ?? ?? ??????????
????????? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ???,
????????? ??? ?????? ??? «????????? ? ?????????????? ??????????» ??? ???? ?? ??? 132,
????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112.

30 ?? ??????????, ?? ?????? ?????????? ?????????? ??? ?????? ?????? ?????? ??????
????????? ?? ??? ?? ?????????? ??? ?????????? ??? ???, ??? ?????? ??? ?????????? ???
????? 132, ?????????? 1, ??? ?????? 2006/112, ? ?????????? ??? ?????????????? ??
????????? ?????????? ?? ??? ?????? ?? ?????? ?????? ??????, ??? ?? ?????? ??? ?????? ??????
?? ??? ?????? ?????? ?? ?????? ??? 14?? ?????? 2019, A & G Fahrschul-Akademie
(C?449/17, EU:C:2019:202), ??????? ?????????? ??? ?????????????? ??? ?????? ??????.

31 ?????????? ??? ???? ?????????? ???, ??????? ?? ?????????? ?????????? ???
????????? ??? ?????? ??????????, ??? ?? ?????? ??? ?????? ???, ??? ?????? ??????
????? ??? ?????????? ??? ?????? ?????? ?????????? ?????????? ?????????? ??????????
?? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???, ??' ??????, ?? ??
????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??????,
????? ??? ?? ??? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ???
?????????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??????
(??., ???' ???????, ??????? ??? 14?? ?????? 2019, A & G Fahrschul-Akademie, C?449/17,
EU:C:2019:202, ??? 29, ??? ?????? ??? 7?? ?????? 2019, Finanzamt Hamburg-Barmbek-
Uhlenhorst, C?47/19, ?? ???????????, EU:C:2019:840, ??? 33).

32 ??? ?? ???, ??????? ??? ?????? ?? ?????? ?? ?????????? ? ??????? ?? ?????? ???
????????? ??? ?????? ?????????? ???????, ??? ?????????? ??? ?????? ??? ?? ???
????????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ???, ?? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???, ?? ?????????? ???
????? ???????, ?? ??? ?????? ??? 14?? ?????? 2019, A & G Fahrschul-Akademie
(C?449/17, EU:C:2019:202), ??? ?? ?? ?????? ??? 7?? ?????? 2019, Finanzamt Hamburg-
Barmbek-Uhlenhorst (C?47/19, ?? ???????????, EU:C:2019:840), ???????????, ??? ?
????????? ?????? ?????? ??? ?????? ??? «????????? ? ?????????? ??? ??????????» ???
????????? » ??? ?? ??? 132, ?????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112.

33 ?????? ??? ?????? ?????? ???, ??? ?????? ?????????? ?????? ?????? ?? ?????? ?
????????? ??? ???? «?????? ? ?????? ?????????? ??????» ??? ?? ??? 132,
????????? 1, ??????? ?? ??? ?, ??? ?????? 2006/112 ??? ?? ?????? ??? ?? ??? ??????
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34 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???????,
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35 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ????? ????? ?????????? ??? ?????? ???
??? ?????????? ?????????????? ??? ??????? ?????????? ??? ?????? ??? ?????????? ??????????, ?' ????
????????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ????? ??????????????
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? ????? «?????? ? ?????????????????? ??????????» ??? ? ???? 132, ?????????? 1,
????????? ? ? ?? ?, ??? ?????? 2006/112/? ???? ??????????, ??? 28?? ??????????
2006, ??????? ? ? ?? ????? ?????? ?????? ?????? ?????????????? ?????, ??? ? ???? ?????
?? ? ???? ?????? ? ? ?????? ?????? ?????????? ??? ?????????? ??? ??????????.

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

* ??????? ?????????????; ? ?????????.