

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

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

??? 24?? ?????????? 2022 (*)

«????????????? ?????????? – ????? ?????? ?????? ?????????????? ?????? – ?????
2006/112/?? – ????? 167 ??? 168 – ?????????? ?????????? – ?????? – ?????????? ?????? –
????????? ?????????? – ?????????? ??? ?????????? ?????????????? ?????????? ??? ??????
????????? ?????? ? ?????? ??? ?????????? ?????? ??????????, ?? ?????? ??? ??????
????????? ?????????? – ?????????? ?????????? ??? ?????? ?????? – ??? ??? ??????????
????????????? – ?????????? ?????? ?????????? – ????? 47 ??? ?????? ??? ??????????
????????????? ??? ?????????? ??????»

???? ?????? C582/20,

? ? ?????????? ?????? ?????????????? ?????????? ?????? ??? ?????? 267 ???, ???
????????? ?? Înalta Curte de Casa?ie ?i Justi?ie (????????? ?????????? ???????????, ??????????) ??
????????? ??? 23?? ?????? 2020, ? ?????? ?????? ??? ?????????? ??? 5 ?????????? 2020,
??? ?????? ??? ??????

SC Cridar Cons SRL

????

Administra?ia Jude?ean? a Finan?elor Publice Cluj,

Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca,

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

????????? ??? ??? E. Regan, ?????? ???????, I. Jarukaitis (?????????), M. Illeši?, ?.
????????? ??? Z. Csehi, ????????,

????????? ??????????: G. Pitruzzella

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

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

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

– ? SC Cridar Cons SRL, ?????????????? ??? ??? C. F. Costa?, S. I. Pu? ??? A. Tomu?a,
avoca?i,

– ? ?????????? ????????, ?????????????? ??? ??? E. Gane, R. I. Ha?ieganu ??? A.
Rot?reanu,

– ? ?????????? ????????, ?????????????? ??? ??? L. Lozano Palacios ??? A. Armenia,

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

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

?????????

1 ? ??????? ?????????????? ?????????? ?????? ??? ??????? ??? ??????? 2006/112/?? ???
???????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ??????? ?????? ??????????????
????? (?? 2006, L 347, ? 1, ??? ????: ?????? ???) ??? ??? ?????? 47 ??? ?????? ???
?????????? ?????????? ??? ?????????? ?????? (??? ????: ??????).

2 ? ??????? ??? ?????????? ??? ??????? ?????????? ???????, ???????, ??? SC
Cridar Cons SRL (??? ????: Cridar) ???, ???????, ??? Administra?ia Jude?ean? a Finan?elor
Publice Cluj (?????????? ?????????? ?????????? ??????????? ??? Cluj, ???????, ??? ????:
AJFP Cluj) ??? ??? Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca
(?????????? ?????? ?????????? ?????????? ?????????? ??? Cluj-Napoca, ???????, ???
?????: DGRFP Cluj-Napoca) ?? ?????????? ?????? ??? ??????????, ??? ??? ??????
????????? ????????????, ??? ?????????? ?????????? ?????????? ??? ?????????? ?????? ??????
????? ? ?????? ??? ?????????? ?? ?????????? ?????????? ??? ?????? ?????????????? ?????? (??).

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

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

3 ?? ?????? 167 ??? ?????? ??? ?????????? ?? ???:

«?? ??????? ??????? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? ??? ??????? ???
?????? ????????.»

4 ?? ?????? 168 ??? ?????? ??? ?????? ?? ???:

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

?) ??? ?????????? ? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ???
????????? ? ?????????? ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
? ?????????? ?? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?? ???

[...]».

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

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

5 ? Legea nr. 207/2015 privind Codul de procedur? fiscal? (????? 207/2015 ???? ??????
?????????? ??????????), ?? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ???
????? (?? ????: ?????? ?????????? ??????????), ????????, ??? ?????? 118,
????????? 3, ??? «[?] ?????????? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????????? ??????».».

6 ?? ?????? 128 ??? ?????? ?????????? ????????????, ?? ?????? ?????????? «???????

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

«???? ??????????? ??? ?? ?????? 118, ??????????? 3, ? ?????????????? ??? ?????? ??????????????
????????? ??????? ?? ??????????? ??? ?????????? ?????????????? ?????????????? ?????????????? ???
????????????? ??????????? ??????? ??? ?????????? ?????????????? ?????????????????? ?????????? ?? ???
??? ??????? ? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????????????? ?????????? ??? ??
????? ??????????? ?? ?????????????? ???..»

7 ????? ?? ?????? 131 ??? ??????? ??????, ?? ?????? ?????????????? «????????????? ??
????????????? ??????»:

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

[...]

4) ? ?????? ?????????? ?????? ?????? ?? ??? ??????:

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

[...]».

8 ?? ?????? 132 ??? ???? ????????, ?? ?????? ?????????????? «????????? ??????? ???

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

9 ?? ?????? 268 ??? ?????? ??????, ?? ?????? ?????????????? «????????????? ??????????
????????????? ??????????», ?????????? ??? ?????????? 1 ?? ???:

«???? ?????????? ?????? ??? ????? ????? ?????? ?????????????? ?????????????? ?????? ?????? ??
????????? ?????? ?????? ?? ??? ?????? ??????. ? ?????? ?????? ?????? ??????????
????????????? ?????????? ??? ??? ?????? ?? ?????????? ?????? ?????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ?????? ?????? ??????»

10 ?? ?????? 277 ???. ?????? ?????????? ??????????????, ?? ?????? ?????????????? «?????????
???. ?????????? ???. ?????? ?????????? ??????????», ????. ???. ????:

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

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

[...]

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

11 ??? ?? ??? 278 ??? ?????? ??????, ?? ??? ?????? ????????????? «????????? ??? ??????????
??? ?????????? ?????????? ??????»:

«1) ? ?????????? ?????????????? ?????????? ??? ?????????????? ??? ?????????? ??? ??????????????
????????????? ??????.

2) ?? ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ?? ?????????? ??? ?????????????? ??
????????? ??? ?????????? ?????????? ??? ?????????????? ?????????????? ?????? ?????? ??? [Legea
contenciosului administrativ nr. 554/2004 (????? 554/2004 ??? ?????????????? ??????)] [...]

[...]».

12 ?? ?????? 281 ??? ?? ??? ??????, ?? ??? ?????? ????????????? «????????????? ??? ??????????
??? ??????», ?????????? ??? ?????????? 2 ?? ???:

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

13 ?? ?????? 350 ??? ????? ??????, ?? ??? ?????? ????????????? «????????????? ?? ??? ??????????
??? ??? ?????? ??? ??????», ?????? ??? ?????????????? 2 ??? 3 ?? ???:

«2) ?? ?????????? ?????????????????? ??????????????, ? [Agen?iei Na?ionale de Administrare Fiscal?
(ANAF) (????? ?????????? ??? ?????????????? ??????????, ??????)] ?????? ?? ??????????
????????????? ?????????? ??? ?????????????? ??????, ??? ??? ?????? ?????????? ??????????
????????? ?????? ??? ??????????.

3) ?? ?????????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ?????????????? 1 ??? 2
????????????? ??? ?????????? ??? ?????????? ?????????????? ????. ?? ?????????? ??? ??????????
????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????..»

14 ?? ??? ??' ????. 72 ?????? ??? 29?? ?????????? 2019, ?? Curtea Constitu?ional?
(????????????? ??????????, ??????) ?????? ?????????????? ?? ??? «?? ??????????
????????????? ???» ? ?????? ?????????????? ??? ?? ??? ?????? 350, ?????????? 3.

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

15 ? ?????? 554/2004 ??? ?????????????? ??????????, ?? ?????? ??? ?????? ??? ?????????? ??? ??
????????? ??? ?????? ?????? (?? ????: ?????? ??? ?????????????? ??????), ??????????
?? ?????? 2, ?????????? 1, ??? ?????? ?????????????? ?? ?????????? ??????:

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

[...]

?) “???????????? ?????”: ? ?????????? ??? ?????????? ?????? ????? ? , ????????????, ?
?????? ?????????? ?????????? ??? ?????????? ?????? ?????? ? ?????????? ??????????

t) “?????? ?????????????? ?????????????”: ?? ?????????? ??? ?????? ?????????? ??????????
??? ?????? ?? ?????? ?????? ?????? ?????? ?? ??? ?? ?????? ??? ?????????? ??? ??????????
??????

[...]».

16 ?? ??? 14 ??? ?????? ??? ?????????? ???????, ?? ??? ?????? ?????????? «?????????
????????? ??? ?????», ?????? ??? ?????? 1 ?? ???:

«?? ?????? ?????????????? ?????????? ??? ??? ?? ?????????? ?????????? ??????, ???
??? ?????????? [...] ??? [...] ?????? ??? ?????? ??? ?????? ? ??? ?????????? ??????
????, ? ?????????? ?????? ?? ?????? ??? ?? ?????? ?????? ?????????? ?? ?????????? ???
????????? ?????????? ??? ?????????? ?????????? ?????? ??? ?????? ?????????? ??
????????? ??? ??? ??????. ?? ? ?????????? ??? ?????? ??? ?????????? ?????????? ??????
????????? 60 ??????, ? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ??????
?????????..»

17 ?? ??? 15 ??? ?????? ???, ?? ??? ?????? ?????????? «?????? ?????????? ?????????? ??
??? ?????? ??????», ?????????? ?? ???:

«1) ? ?????????? ??? ?????????? ?????????? ?????????? ?????? ?????? ?? ??????? ???
??? ???????????, ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 14, ?? ?
??? ?????? ?????? ??? ?????? ?????? ??? ?? ??? ? ? ?????? ?????? ???
????????????? ?????? . ????? ?????????? ???, ?? ?????????? ?????? ?? ?????????? ???
????????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ?????????? ?????? ??
????????? ??? ?????????? ?????? ??? ?????? ?????????? ?????? . ? ?????? ??????????
????????? ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ?? ?? ?????? ??????????
??? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????.

[...]

4) ?? ??? ?????? ?????? ? ?????????? ??? ??? ??????, ?? ??? ?????? ?????????? ?????????? ???
????????? ??? ?????? ?? ?? ??? 14 ?????????? ?????? ??? ?????? ? ?????? ? ?????? ?
????????? ??? ?????????? , ??? ??? ?? ? ?????????? ??? ?????? ?????? ?? ?????????? ?
????????? ??? ?????????? ?????? ?????? ??? ?????? ?????????? 1.»

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

18 ? Cridar, ?????? ? ?????? ?????????? ?? ??? ?????? ?????????? ??? ?????? ?
????????? ?? ?????????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?
????????? 2011 ??? 30 ?????? 2014. ??? ???? ?????? ???, ? Administra?ia Jude?ean? a
Finan?elor Publice Bistri?a-N?s?ud (????????????? ?????? ?????????? ?????????? ???
Bistri?a-N?s?ud, ???????) ??? ?????????? ?????? ??? ?????? ??? ??? ???? ???? ?
????? ?????????? ??? ?????? ???.

19 ??? ?????? ??? 2015 ? Parchetul de pe lâng? Curtea de Apel Cluj (????????? ???
????????? ??? Cluj, ???????, ??? ???: ??????????) ?????? ??? ?????? ?????? ???' ???.
363/P/2015 ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ?????? ???
????? ???????, ?????? ??? ?????? ?????????? ??? ???? ???? ???? ?
Cridar. ?????? ??? ?????? 2016, ?? ?????????? ??? ??? ?????????? ?????????? ?,

???????????? ?????? ??? ??? DGRFP Cluj-Napoca ?? ?????? ?? ??? ??????????? ?????? ???
Cridar, ????? ?????? ??????????? ???, ??? ?????? ??? ?????? ??? 1?? ?????????? 2011 ??? 31
?????????? 2015, ? ?????? ??? ?????? ????? ?????????????? ?????????? ??? ?????? ??? ??????
????? ??????. ? DGRFP Cluj-Napoca ?????? ??? AJFP Cluj ?? ?????????? ??? ?????? ???
??? ??????. ? ?????? ?????? ??? 4 ??? ??? 17 ??????? 2016 ??? ?????? ???
??? ?????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????????? ??? ?????? ??????????
????? ?????????? ???.

20 ?? ??? ?????? ?????????? ??? ?????? ??? 3?? ??????? 2016 ??? ??? ?????? ??????
????? ??? ?????? ??? ?????? ??? ??????????, ? AJFP Cluj, ?????????? ??? ?? ??? ??? ???
????? ??? ?? 2014, ??? ?????? ??? Cridar ?? ?????? ??? ?????????? ??? ??? ??? ??? ???
??? ?????? ??? ??? ?????? ?????????????? ??? ?????? ?????????????? ??? ???
????????? ?????? (??? ????: ??????? ????) ??? ?????? ??? Cridar ??????????
????????? ?????? 2 103 272 ?????????? ??? (RON) (????????? 425 000 ???)
?? ??? ??? ??? ??????. ? AJFP Cluj ???????, ?????? ?? ?? ??? 128 ???
????? ?????????? ??? ???????, ??? ?????? ?????? ??? ?????? ??? 2014 ???
????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
????? ??? ?. ? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
Cridar ? ??? ?????????? ???, ??? ?? ?????? ??? ?????? ? AJFP Cluj ?????????? ??? ??????
????? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?? ?????? ???? ??????
????? ?????? ?????? ??????.

21 ?????? ??? ?????? ??? ?????? ??? ??????? ??????, ?? ?????????? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????????
????? ?? ?????? ?? ??? ?????????? ??????. ?????? ?????? ??? ?????? ?????? ??????
????? ?? ??? ?????? ??????, ?? ?????? ??? ?????????? ?? ?????????? ??? ?????? ???' ????.
363/P/2015 ?????????? ??????????.

22 ??? 11 ??????? 2016 ? Cridar ?????? ??? DGRFP Cluj-Napoca ??????????
????? ??? ?????? ??? ?????? ?????? ??? 3?? ??????? 2016 ???, ?????? ??? ?????? 14
??? ?????? ??? ?????????? ??? ??????, ?????? ?????? ?????? ??? ?????????? ???
????? ???, ? ??? ?????? ??? Curtea de Apel Cluj (??????? ??? Cluj, ???????)
?? ?????? ? ??? ?????? ?????????? ?? 2016 ??? ??????? ??? ?????? ??? ?????????? ???
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ????. ? ?? ???
????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????.

23 ?? ?????? ??? 16?? ?????? 2017 ??? ?????? ??? ??? ?????????????? ???
????????? ??? ?????? ?????????? ???, ? DGRFP Cluj-Napoca ?????? ???
????????? ??? ?????? ??? ?????? ? Cridar, ??? ?????? ?? ?????? ???? ??????
??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? 277, ?????????? 1,
????? a, ??? ?????? ?????????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

24 ?? ?????? ??? ?????? ??? 29 ?????? 2017, ? Cridar ?????? ??? ? Curtea de Apel
Cluj (?????? ??? Cluj) ?? ?????? ??? ?????? ??? 16?? ?????? 2017 ??? ??????????
????? ???, ??????????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
DGRFP Cluj-Napoca ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????. ? Cridar ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

??? ?????????? ??? ??????? ????????????, ???' ?????????? ??? ?????? 15 ??? ?????? ???
???????????, ??????.

25 ?? ??????? ??? 29?? ??????????? 2017, ?? ?? ??? ?????????? ?????????? ???
?????????. ??????, ?????? ???, ??? ? DGRFP Cluj-Napoca ??? ?? ?????????? ?? ???????
?? ?????? ??????? ? ??????? ??? ??????? ??? ?????????? ?????????? ?????????? ??
????????? ?? ?????????? ?? ?????????? ?????????? ?????????? ??? ?????? ??? ??????
?????????. ?? ?????????? ??? ??????? ?? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ??????
??????, ??? ?????? ??? ?????? ?????????? ??????????, ?? ?? ?????? ?????? ??????
?????????. ?? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??????????
?? ?????? ??????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ??????
?????????, ?? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? 14 ??? ?????? ???
????????? ??? ??????, ??? ?????? ?????????? ??? ?????? ?????????? ?????? ?????????? ??????
????????? ?????????? ??? ?????? 15 ??? ?????? ???, ??? ?????? ?????????? ?????????? ??????????
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?????????? ??? ??????????.

26 ??? 11 ?????????? 2017 ? Cridar ?????? ??????? ??? ?????? ??? ?????????? ??? ?????? ??????
??? Înalta Curte de Casa?ie ?i Justi?ie (????????? ?????????? ????????????, ??????), ???
??? ?????????? ???????????. ??? ?????? ??? ?????? ?????????? ?, ?????? ???
???????????, ?????? ???, ???, ??? ?????? ??? 16?? ?????? 2017 ??? ??? ??????????
????????? ???, ? DGRFP Cluj-Napoca ??????, ?????????? ??? ?????? ??? ?????????? ???
????????? ?????????? ???, ??? ?????? ??? ?????? ?????? ?????????? ?????????? ??????????????
??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????????
????????? ???, ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ?. ?????????? ???, ???
????????????? ???, ???, ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????. ? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????? ??? ?????????? ???, ??? ??????
??? ?????????? ??????????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

27 ?? ?????? ?????????? ?????????? ???, ??? ?????? ??? ? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ?????? ?????? ??? 3??
????????? 2016, ??? ?????? ?? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ???????,
????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??? ?? ?????????? ??? ?? ?????? ???
????????? ??? ?????? ??? ???.

28 ?? ?????? ?????????? ????????, ??????, ??? ? Cridar ??? ??????, ??? ?? ??????, ??
????????? ??? ?????? ?????????? ??????? ??? ?? ?????? ??? ? ?????? ??? ?????? ???
??? ??? ??????, ?????????? ???, ??? ?????? ??? ?????? ???????, ? ?????????? ??????????
????????? ?????? ??? ?????? ?????? ??????, ??? ?? ?????? ??? ?????? 281 ??? ??????
????????? ?????????? ??? ?????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? 16?? ?????? 2017 ?????? ?????????? ??? ?????? ???.

????????? ????????. ?? ?????? ??????????? ??????????? ???, ??? ???? 278, ??????????? 1,
??? ?????? ????, ? ?????? ??????????? ?????????? ??? ??????????? ??? ?????????? ???
????????????? ??????????? ????, ??? ?????? ?????? ??? ??? ?? ?????? ?????????? ??????????
???? ?? ?????? ??? ??????????? ? ?????? ??? ??????????? ?????????? ??? ??? ?? ??????
????. ???????????, ???????, ??? ??? ?????? ?????????? ??? ??? ?????? ?? ?????????? ?? ??????????
?? ?????????? ?????????? ??? ?????????? ???.

29 ??????????? ?????? ??? ?????????? ???, ?? ?????? ??????????? ??????????? ????
?????????? ??? ??? ??? ??????????? ??????????? ??? ??????????? ??? ?????? ???
?? ?????? ???, ??????, ? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ???????????, ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??? ?,
??? ??? ??? ??? ?????? ???, ??? ??? ?????? ?????? ??? ??????, ?? ?????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ???, ?? ?????????????? ???, ?????????? ??? ??? ?????? ??? ?????? ???
??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ??????????
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?? ?????? ?? ?????????? ??????????
????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ???
????????? ??? ?????? 47 ??? ???, ?????????? ??? ???? ?????? ?????? ?????? ?????? ??????
??? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????, ?????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 14 ??? 15 ??? ?????? ???
????????? ???, ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??? ???
?? ??? ??? ?????? ??? ?????? ???.

30 ??? ??? ??????? ????, ?? Înalta Curte de Casa?ie ?i Justi?ie (????????? ??????????)
????????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ???
????????? ?? ?????? ?????????? ??? ?????? ???:

«1) ??? ? [????? ???] ??? ???? 47 ??? [?????] ??? ?????? ??? ??????????? ??
????? ?????? ? ??? ?????? ?????? ?? ?????????? ??? ?????? ?????????? ???, ??? ??? ???
????? ?????? ?????? ?? ??? ?????? ??? ?????????? ?? ?????? ?????? ?????? ??? ??? ???
??? ??????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? [?? ?????????? ???
??? ?????? ???] ??? ??? ?????? ?????? ? ?????? ?????? ?????? ? ??? ?????? ?????? ???
????????? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????
???? ??? ?? ?????? ???;»

2) ?????????????? ? ?????? ??? [?????????] ??? ?????????? ?????? ??, ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ? ?????????? ??? ??
????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?????? ??? ???;»

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

31 ?? ?? ??? ?????????? ???, ?? ?????? ?????? ?? ?????????? ??? ??? ???, ??
????? ?????? ???, ???' ??????, ?? ?????????? ?? ? ?????? ??? ??? ?? ??? ??
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

32 ??????? ??????????????, ??????, ??? ?? ??????? ??? ?????????? ??? ?? ??? ??
?????????, ??? ??? ?????????? ???, ??? ??? ??? ??? ?????? ? ?????? ?????????? ?
????????? ??? ?? ?????? ??? ?????????? ? ??? ?????????? ??? ?????? ?????????? ???
????????????? ??? ?? ??? ??????? ??? ?????????? ?????????? ??? ?????? ?????????? ???
????? ??? ?????? ?????????? ??? ?? ??? ?????? ?????????? ? ?????????? ??? ?????? ??????. ??? ??
????????????? ??? ?????????? ?? ??????????, ?? ?????????? ??? ?????? ?????? ??? ?????????? ???
????? 167 ?? . ??? ?????? ??? ?????????? ?????????? ?????? ??? ?????????? ??? ?? ??? ??
??? ??????, ???' ?????, ?? ?????????? ?????? ?????? ?????? ??? ?????? ?????????? ???
????? ??? ?????????? ?? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ?????????? ???
????????? ??? ?? ?????? ?????????? ?? ?????? (????????? ??? 16?? ??????????
2019, Glencore Agriculture Hungary, C?189/18, EU:C:2019:861, ??? 33 ??? ???
????????????? ?????????? ??? ?? 11?? ?????????? 2021, Ferimet, C?281/20, EU:C:2021:910,
????? 31).

33 ?????? ???????, ? ?????????? ??? ??????????????, ??? ?????????? ??? ??
????????? ?????????? ?????????? ?????????? ?????? ??? ?????? ?????????? ???
????????? ? ?????? ???, ?? ?? ?????????? ??? ?????????????? ?????? ??? ?? ???
??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ? ??????????????.
????????, ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??? ?? ??????????
??? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ?????????? ???
????????, ??? ? ?????????? ??? ?????????? ?????? ?????? ?????? ? ??????????????
(????????? ??? 16?? ?????????? 2019, Glencore Agriculture Hungary, C?189/18,
EU:C:2019:861, ??? 34 ??? ??? ?????????? ???, ??? ?? 11?? ?????????? 2021,
Ferimet, C?281/20, EU:C:2021:910, ??? 45).

34 ????? ?????????? ??? ?????????????? ??? ?????? ??? ?? ??? ?? ??? ?? ??? ??
????????? ???, ??? ?? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??
????????? ???, ?? ?? ?????? ???, ?????????? ?? ?????? ??? ?????????? ??? ?????? ???
????????? ??????. ? ?????? ??? ?????????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ?????? ?????????? ???, ????? ?????????? ??? ?????? ???
??? ? ?????????? ??? ?????? ???, ??? ?????? ?????????? ?? ?????? ? ?????????? ???
????????? ??? ?????????? ?? ?????? ??? ?? ?????????? ?? ?????? ???, ??? ?????? ???
????? ??? ?????? ??? ?????? ? ?????? ?? ?????? ??? ?????????? ??? ?????? ???, ?? ??? ?? ???
????? ? ??????????, ?? ?????? ?????????? ??? ?????? ?????? ?????? ??? ??? ???, ???
????? ?????????? ? ?????????? ? ?????? ?????????? ?? ?????? ?????????? ??? ?????? ???
??? ?????????? ??? ?????????? ? ?????? (????. ?????????? ??? 16?? ?????????? 2019,
Glencore Agriculture Hungary, C?189/18, EU:C:2019:861, ??? 35 ??? ??? ??????????
?????????, ??? ?? 11?? ?????????? 2021, Ferimet, C?281/20, EU:C:2021:910, ??? 46).

35 ?????????? ??? ? ?? ?????????? ??? ?????????? ?????????? ?????????? ???
??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?????????? ???
????????? ??? ?? ?????????? ?????? ??? ?????? ?? ?????????? ?????? ??? ?????? ???
????? ?????? ?? ?????????? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??? ??? ? ?????? ? ?????? ?? ?????? ??? ? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

(?????????? ??? 16?? ?????????? 2019, Glencore Agriculture Hungary, C?189/18,
EU:C:2019:861, ????? 36 ??? ??? ?????????????? ??????????, ??? ??? 11?? ?????????? 2021,
Ferimet, C?281/20, EU:C:2021:910, ????? 50).

36 ?????????? ??? ?? ??????? ??? ?????? ??? ?????????? ?????? ?????????? ?????????? ?? ?? ????
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??, ?? ??????????
????? ??????? ?? ?????????? ?? ?? ??? ?????????????? ?????????? ?????????? ?? ?????? ?? ?????? ??????
???? ?????????? ??? ?????????? ?? ?????? ??????. ??????, ?? ?? ??? ?????? ?????? ??? ??????
?? ?????? ??? ?????????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ?? ??????
????????? ??? ?????????? ?? ?????? ??? ?????? ??? ?????????? ? ?????? [???. ??????????
?? 16?? ?????????? 2019, Glencore Agriculture Hungary, C?189/18, EU:C:2019:861, ????? 37
?? ????? ?????????????? ??????????, ??? ??? 4?? ?????? 2020, C.F. (?????????????
?????????), C?430/19, EU:C:2020:429, ????? 45].

37 ??? ???. ????????. ??????, ?? ????????????, ?? ??? ?????? ???. 17?? ??????????? 2015,
WebMindLicenses (C?419/14, EU:C:2015:832), ??????, ??? ????? 68 ??? ?????????? ??????, ???
?? ?????? ??? ?????? ??? ?????????? ?? ?????????? ????? ?? ??????????????, ??? ??????
????????????? ???????????, ??????????? ?? ?????????? ??? ?????? ?????? ??????????????
????????? ??? ????? ???, ?????????? ?????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ??????
?? ???????????, ??? ?????? ?????? ?????????? ?????? ?????? ?????????? ?????? ??? ?????? ???
????????? ??? ???, ??? ??? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??
????? ??? ?????? ??? ?????? ? ??????. ??????, ?? ?????????? ??????, ??? ?????? 38 ???
????????? ??? 16?? ??????? 2019, Glencore Agriculture Hungary (C?189/18,
EU:C:2019:861), ???' ?????? ???, ??? ??? ????? ??????????, ? ?????? ?????????? ???,
?????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?? ??? ???, ?????? ?? ?????? ??
????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?? ??????????
????????? ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?? ??????

39 ??????????, ??????? ??, ?? ?? ?????? ??????????, ??? ?? ?????? ??????????

????????? ????, ??? ?????????????? ?????? ??? ?????????? ??? ???? ?????????? ?????? ?????? ??????
????????? ???, ??? ?????? ?????? ?????? ???, ??? ?????????? ??? ???? ?????? ??? ???? ?????? ??? ????
??? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ??? ???, ?????? ?? ???? ?? ????
????? ??? ?????????? ?????????????? ??? ??? ?????? ?????????? ???????, ??? ?????????? ??? ????
????? ?????? ???, ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ???? ?????????? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??????? ??? ?????
????????? 2015, PPUH Stehemp, C?277/14, EU:C:2015:719, ?????? 50, ??? ??? 4?? ???????
2020, C.F. (????????? ????) C?430/19, EU:C:2020:429, ?????? 44 ??? 49]. ? ??
????????? ??? ?????????? ?????? ??? ??? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ??????
????? ?????? (????. ?????? ??? 11?? ?????? 2021, Ferimet, C?281/20, EU:C:2021:910,
????? 52 ??? ??? ?????????? ??????).

40 ?? ???????????, ?? ?????? ??????????? ??????????? ??????, ??? ????? ?????? ???,
??? ? ??????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ? ???????
??????????, ?? ??????? ??????????? ??? ?????? ??????????? ? ?? ??? ????? ???????, ??
????????? ?? ??????? «??????????????» ??????????????? ?????????? ??? ?? ??????????? ??
?????????? ??? ?????? ??? ??????????? ??? ? ?????? ??????????? ?? ??? ????? ??? ??
?????????? ??? ??????????? ??????? ?? ??? ?????? ?????? ?????? ?????? ??????? ???.

41 ?????????? ??? ?? ??????????? ?????????????? ?????????? ?????????? ?????????????? ??? ?? ???
????????? ???, ??? ??? ???? ?????? ?????? ?? ?????????????? ?? ?????????? ??? ?????? ??????????, ???
????????? ??? ?? ??????????? ??? ?????? ?? ?????????????? ?? ?????? ???, ??????????????
????? ??? ?????? ?????????? ??? ?????????????? ?????? ?????? ??? ?????????? ??? ?? ??? ?????
????????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????? 267 ??? (????. ?????????? ??? 9??
????????? 2014, Traum, C?492/13, EU:C:2014:2267, ????? 19, ??? ??? 9?? ??????????????
2021, Real Vida Seguros, C?449/20, EU:C:2021:721, ????? 13 ??? ??? ??????????????
?????????), ????? ?????????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? ??????????????
????????? ? ?????? ??? ?? ????? ?????????? ?????? ??? ? ?????????? ?????? ?????? ?????????? ???
?????????.

42 ??? ???? ?????????? ??????, ?????????? ??? ??? ???? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ????? ? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ????, ??? ???? ? ???? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????????
???????, ??????????????, ????????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
?? ??? ???? ???? ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ???, ????
????????? ?????????? ??? ??????, ?? ?????????????? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?????? ?? ?????????????? ?????? ??? ??
????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ???, ??? ??? ??????????
????????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
????????? (????? ??? ??????????) ??? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ? ?????? ??? ?????? ??? ?????? ???
(????? ??? ??????????????) (????. ?????? ??? 9?? ?????????? 2017, Ispas, C?298/16,
EU:C:2017:843, ?????? 28 ??? 29 ??? ????? ?????????? ??????????).

43 ?? ????????????, ???? ?????? ??? ?????? ??? ??????????????, ??? ?????? ?????????? ???
????????????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ??? ?????? ?? ?????? 277, ??????????
1, ??????? a, ??? ?????? ????????????, ????????????, ??????? ??? ?????? ?????????? ?
????????? ??? ?????? ?????? ?????????? ??? ??????????????, ?????? ?????????? ??? ?????????????? ???

????????????? ??? ?????? ??? ??, ????????, ??? ?? ?????????? ??? ?????????????? ???
????? ?????? ?? ?????? ?? ?????? ??????????, ?????? ?? ?????????? ? ?????????? ???
????? ?????? (??., ??' ????????, ?????? ?? 9?? ??????? 2017, Ispas, C?298/16,
EU:C:2017:843, ??? 30).

44 ??? ?????? ??? ?? ?????? ?????? ?????? ??????????????????, ??? ?????? ?????????? ???
????? ??? ? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????????? ???
????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????????? ??'
????? ?????? ?? ?????? ?????? ??????, ?? ?????? ?????? ??????, ??? ??????, ?? ?????? ???
?????, ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????.

45 ?????????????? ????????, ??????, ?????????????? ?????? ??? ?????????? ???
????????????? ??? 38 ??? ?????? ????????, ??????, ??? ?? ?????????? ???
??? ?????? ?? ?????? ?????? ????????, ?? ?????? ?????? ?????? ?????? ?????? ???
??? ?????? ??? ??????, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????? ???
????? (????. ????????, ?? 14?? ?????? 2020, Agrobet CZ, C?446/18, EU:C:2020:369,
????? 43 ??? 44 ??? ??? ?????????? ????????, ??? ??? 21?? ?????? 2021, CHEP
Equipment Pooling, C?396/20, EU:C:2021:867, ??? 48).

46 ??? ?????? ??? ?????? ??? ?? ?????? ?????? ?????? ?????, ?? ?????, ??? ??????, ??
????? ??? ?????????? ???, ??? ?????????? ?????? ??? ?????????? ??? ?????????? ???
????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ???
????? ?? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
(??., ??' ????????, ?????? ?? 9?? ??????? 2017, Ispas, C?298/16, EU:C:2017:843,
????? 27 ??? ??? ?????????? ????????).

47 ?? ?? ??????, ?????????? ?? ?????? ??? ?????? ?? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????? ??? ? ?????? ??? ?????? ???, ??? ?????? ?????? ?????? ???
????????? ??? ?? ?? ?????? ?? ?????? ?????? ?????? ???, ??? ?????? ???, ?? ??
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ??? ?? ?????? ?????? ???.

48 ??????, ?????????? ??? ?? ?????? ?????? ?????? ??? ?????????? ??? ?????????????? ???
????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ??????, ??? ??????, ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? 51, ?????????? 1, ??? ?????? (??., ??'
????????? ?????? ?? 16?? ??????? 2019, Glencore Agriculture Hungary, C?189/18,
EU:C:2019:861, ??? 59 ??? ??? ?????????? ????????).

49 ?????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?? ??? ???
????????? ??? ?????? 47 ??? ???, ??? ?? ?????? ??? ?????? ??? ?????? ?????? ???
?? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???

????????? ??????????? ?????????? ?????????? ?????????????? ?????????????? ??? ?????????????? ???
????????????? ??? ?????? ???, ????, ????, ? Cridar, ??? ??? ?????? ?????????? ?????????? ?????? ?
????????? ????, ?????????? ?? ??????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?
????? ??? ?? ?????????? ?? ?????????? ?????? ?????? ???, ?????????? ??? ?? ?????? ??? ?????? ?????????? ??????
????? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?? ??? ?????? ?????? ??????
??? ?????? ??? ?????? ??? ?????? ???.

50 ?? ?????????? ???, ??????, ?????????? ??? ? ??? ? ??? ? ??? ?????????????? ??????
????????? ?????????? ??? ?????????? ??? ?????????????? ?? ?? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ?????????? ???, ?????? ???, ?? ?????? ??? ?????????? ?????????? ???
????????? (?????? ??? 30?? ??????? 2016, Toma ??? Biroul Executorului Judec?toresc
Hora?iu-Vasile Cruduleci, C?205/15, EU:C:2016:499, ??? 42 ??? ??? ?????????? ???
?????????). ???????, ??? ?? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ??
????????? ?????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ???, ???????,
????????? ?? ?????????? ?? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ???, ???????,
????????? ?????? ??? ?????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? (?????? ??? 30??
?????? 2016, Toma ??? Biroul Executorului Judec?toresc Hora?iu-Vasile Cruduleci, C?205/15,
EU:C:2016:499, ??? 44 ??? ??? ?????????? ??????????).

51 ?? ??????????, ????, ?? ?????????? ???, ?????? ? Cridar ?????????? ????????,
??? ??? ?????? ?????? ?????? ???, ?? ?????????? ?? ?????? ???, ?? ?????????? ?? ?????? ???
????????? ??? ?????? ?????? ?????? ???, ?? ?????? ??? ?????? ?????? ?????? ?? ?????? ???
????? ??? ???, ?????????? ??? ??? ?????????? ??? ?????????? ?????? ?????? 38 ???
????????? ?????? ?????? ???, ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??? ???
????????? ??? ?????? 45 ??? 47 ??? ?????? ?????? ?????? ?????? ??? ? Cridar ???
????????? ?? ?????????? ??? ?????? ??? ??? ?????? ?????? ?????? ?????? ??????. ??????, ??? ??
????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??? ??????????????
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???, ???
????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ???????, ??? ??? ?????????? ??? ?????? ??? ?????? ??? ? Cridar, ?? ???????
????????? ?? ?????????? ??? ?????????? ??? ?????? 47 ??? ???.

52 ??????, ??? ?????? ?????????? ??? ??????????, ? ?????????????? ???
????????? ??? ?????? ??? ?????? ?????????? ?? ??? 47 ??? ??? ?????? ?????????? ?? ?????? ???
????????????? ?? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ??? ???, ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????????? ?? ??? ?????? ??? ?????? ?????? ?????? ???, ?????? ?? ?????? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???,
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???, ?????? ???
????? ??? ??????????, ?? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???, ?????? ???
?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
????????? ?????? ?????? (?????? ??? 24?? ??????? 2020, Minister van Buitenlandse
Zaken, C?225/19 ??? C?226/19, EU:C:2020:951, ??? 43 ??? ??? ????????????)
?????????).

53 ??? ??????, ?????????? ? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
??? ??? ?? ?????? ?????? ?? ??? 47 ??? ???, ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????? ??? ??????, ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???

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

54 ????. ?? ???????, ? ?????????? ??? ??????????, ??? ?????????, ??? ??????? ??????? ??? ??????? ???
??????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ???????
????????? (????. ??????? ??? 24?? ?????????? 2020, Minister van Buitenlandse Zaken,
C?225/19 ??? C?226/19, EU:C:2020:951, ??? 34 ??? ??? ?????????????? ??????????).

55 ??????????, ?????????? ??? ?? ?????? ?? ?????????????? ?? ??????, ?????? ???
????????????? ??????????, ? ???? ?????????? ?? ?????? ??? ?????? ?? ?????????? ???
????????????? ?????????? ??? ?????????????? ??? ?????, ?????????????? ?????? ??? ?? ??????
????????????? ?????? ??? ?????????????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????, ??? ?????? ??? ?????? ?????? ??????????
??? ?? ??????????. ?? ?? ??????, ?? ?????? ??? ??????????????, ???' ????, ?? ??????????
???? ?????? ??? ?????????????? ??? ?????????? ??? ?????????? ??? ??????. ?? ?????? ???
????????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
??? ?? ??????????, ??? ?????? ??? ??????, ??? ?????? ??????????, ??? ?????? ??? ?????????? ???
????????? ??? ?????????????? ??? ?????? ??? ?????? ??? ??????, ?? ??? ??????????????
??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????,
??????, ??? ?????????? ??? ?????? (????????? ??? 14?? ?????? 2017, Compass Contract
Services, C?38/16, EU:C:2017:454, ?????? 29 ??? 30 ??? ????? ?????????????? ??????????,
??? ??? 2?? ?????? 2020, Terracult, C?835/18, EU:C:2020:520, ?????? 24).

56 ?????????? ?????????????????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ???
?? ?????????? ?????? ? ?????????????????? ??? ??? ?????????????? ??? ??? ?????? ?????? ?????? ?????? ?
????????????? ??? ?????? ??? ?????????? ??? ??? ?????????????? ?????????????? ??? . ??? ?????????? , ??
????? ?????? ??? ?????????????? ?????????????? ?? ??? ???? ?? ?????????? ?????????????? ?????? ???
????????????? ?????????????? , ?????????? ??? ?????? ? ??? ?????????? ?????? ??? , ??? ??
????????? ??? ?? ?? ??? ?????????????? ?????????? , ???' ?????? , ?? ?????? ???? ???
(????????? ??? 14?? ?????????? 1985, Rompelman, 268/83, EU:C:1985:74, ?????? 19, ???
??? 11?? ?????????? 2021, Ferimet, C?281/20, EU:C:2021:910, ?????? 30 ??? ???
????????????? ??????????).

57 ?????????????? ??? ?????????????? ???????? ??? ???? ?????? ??? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ??????????
???, ???? ???? ? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
?????????????, ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ??????????, ?? ??? ? ?? ????,
?? ?????? ?????????? ??????????. ??????????, ? ?????????? ??? ?????? ?????? ?? ??????
???? ?????????? ??? ?????? ?? ?????????? ??? ??????????, ??? ??? ?????????? ??????????,
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ?????????? ???, ?????? ???
????????? ??? ?? ?????????? ??? ?????? ?? ?????????????, ?????? ?????? ??????????
?????????, ?? ??? ?????????? ?????????? ?? ?????????? ??? ?????? ??? ???, ?? ??? ?????????????, ?
????????????? ?????????? ?????????? ??? ?????? ?? ?????????????? ??? ?????? ??????????
????????????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ??? (????????? ??? 6?? ??????
2017, Glencore Agriculture Hungary, C?254/16, EU:C:2017:522, ????? 20 ??? ???
????????????? ?????????, ??? ??? 12?? ??? 2021, technoRent International ?.??.,
C?844/19, EU:C:2021:378, ?????? 37 ??? 38).

58 ????? ?? ?????????? ?????????? ??? ????? ?????????????? ????? ?????????????? ????? ?????????????? ?????
????????? ?????????? ??????????????, ? ????? ??? ?????????????? ??? ?????????????? ????? ?????????????? ?????
??? ?????????? ?????? ??? ?????????????? ??? ?????????? ?????? ??? ?????? ? ?????????? ? ?????????? ?????
????? ????, ???? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????????? ?????????? ????,
????? ??? ?????????? ??? ????? ?????????? (?????. ?????????? ??? 6?? ?????? 2017, Glencore
Agriculture Hungary, C?254/16, EU:C:2017:522, ????? 22 ??? ??? ?????????????? ??????????,,
??? ??? 12?? ????? 2021, technоЛent International ?.??., C?844/19, EU:C:2021:378, ????? 40
??? ??? ?????????????? ??????????).

59 ?? ??????????? ?????? ????????, ???' ??????????, ??? ?? ?????????? ????? ? ??????? ?????
????? ????, ??? ?????? ??? ? ?????????? ?? ?????????? ??? ?????????? ?????? ?????? ??? ??
??? ?? ??????? ?? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ???
???????????, ??? ?????? ??? ?????????? ??? ?????? ???, ??? ?????????? ?????? ??? ?? ????
???????????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

60 ?? ??? ??????? ?????????? ???, ???????????? ? ?????????? ??? ?????????? ??????????????
????????? ??? ?????????? ??? ?????? ?????? ?????? ? ?????? ??? ?????????????? ??
????????? ?????????? ??? ???, ??? ? ?????? ?????? ?????? ?????? ???, ?? ?????? ?????? ?? ??
?????? ??? ??????, ??? ?????? ?????? ?????????? ? ?????????? ?????? ?????? ?????? ?? ??????????, ??
????????? ??? ?????????? ??? ? ?? ??? ? ?????????? ?????????? ?????????? ?? ?????? ??
??????, ??? ?????? ?????? ? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ??????????
????? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ? ??????????, ??? ?????? ??????????
?????????, ??? ?????? ??????????.

61 ??????, ???????, ?????????????? ???, ?????? ?????????? ?? ? ?????????? ???
????????? ??? ?? ??????? ??????, ??? ??????????, ??? ?? ??????? ?????? ?????????? ???
????????? ??? ?? ?????????? ?????? ??? ?????????? ?????? ???, ?? ?????????? ??? ?? ???
????????? ? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????????? ??????. ?????? ? ?????????? ?????? ?????? ?????? ?? ?????????? ?? ??????????
????????? ???????, ?? ??????? ??????, ?? ?????????? ?????? ?????????? ?????????? ?? ??? ??
????????? ??? ?? ?????? ??????? ??????, ??? ? ?????????? ?????? ?????? ?????? ??????????
????????? ?????? ?????? ??????? ??? ?? ?????????? ?????? ?????????? ?????? ??????????
????? ??? ?????????? ??? ??????

62 ?????????????? ?????? ??? ?????? ??? ??????????????, ??? ?????????????? ??????????????
????????? ?????? ?? ?????? ? ?????????? ??? ? ?????? ??? ???? ???? ???? 47 ??? ?????? ???
??? ?????? ??? ??? ?????????????? ?? ?????? ?????? ???? ???? ?????? ?????? ??? ??????

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

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

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

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

? ??????? 2006/112/?? ??? ???????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ??????
?????? ????? ?????????????? ??????, ??? ?? ????? 47 ??? ????? ?? ???????????
?????????? ??? ?????????? ????? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??
?????? ??????? ? ?????? ??????? ??? ?????? ?????? ?????????????? ?????? ?? ???????????
?? ?????????? ??? ?????? ?????????? ?????????? ?????? ??? ?????????? ??? ?????? ?????
????????? ?????? ??? ?????? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ???
?? ??????? ??? ?????????? ?????? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????????? ??? ?? ?????????? ??????, ?????????? ?? ?????????? ?????? ??? ?????????? ?????
????????? ?????? ?????? ?? ?? ?????????? ???, ??? ?????? ??? ?????????? ?????? ???
??????, ??? ?? ?????? ?????? ?????????? ??? ?????????? ?????????? ?????? ??? ?????? ???
?? ??? ?????????? ?????? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????
????????, ???????, ??? ? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ???
????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ???
? ???????, ?????? ?????????? ???????, ?????? ?????????? ?????? ??? ?????? ??? ?????? ????.
??? ?? ??????? ????, ??? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?? ??? ?????????? ?,
?? ?????????? ??? ? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????? ???
????????? ??? ???, ??? ?????? ???, ?? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ???
????????? ??? ?? ??? ?????? ??????, ? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ???
????????? ??? ?? ?????? ?????? ??? ?????? ?????????? ?????? ??? ?????????? ?????? ???

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

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