

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

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

??? 13?? ??????? 2024 (*)

«????????????? ?????????? – ????? ?????? ?????? ?????????????????? ?????? (???) – ??????
2006/112/?? – ????? 64, ??????????? 1 ??? 2 – ?????????? ?????????? – ??????????
????????????? ??? ?????????? ?????????????? ??? ?????????????? – ?????????? ?????????? ???
????????????? ?????? – ????? 168, ?????????? ?? – ?????????? ??? ??? ?????? –
????????? ??? ?????? ?? ?????? ?????? ?????? ?????????? ?????????? – ?????????? ?????? –
????????? ??????»

???? ??????? C?696/22,

? ? ?????????? ?????? ?????????????? ?????????? ??????? 267 ????, ???
?????? ?? Curtea de Apel Cluj (?????? Cluj, ???????) ?? ??????? ??? 15?? ??????? 2021,
? ?????? ??????? ??? ?????????? ??? 8 ?????????? 2022, ??? ??????? ??? ??????

C SPRL

????

Administra?ia Jude?ean? a Finan?elor Publice (AJFP) Cluj,

Direc?ia General? Regional? a Finan?elor Publice (DGRFP) Cluj?Napoca,

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

? ? ?????????? ??? ??? O. Spineanu?Matei, ??????? ???????, J.?C. Bonichot (?????????) ??? S.
Rodin, ???????,

? ? ??????????: ?. ????????

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

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

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

– ? C SPRL, ?????????????? ??? ??? A. Coroian, ??? A. Madar?Petran ??? ??? C. A.
P?un, avocati,

– ? ?????????? ???????, ?????????????? ??? ??? R. Antonie, E. Gane, ??? A.
Rot?eanu,

– ? ?????????? ???????, ?????????????? ??? ??? A. Armenia ??? J. Jokubauskait?,

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

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

?????????

1 ? ??? ???? ????? ?????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 63, 64,
66 ??? 168 ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ??
?? ?????? ?????? ??? ????? ?????????? ??? (?? 2006, L 347, ?. 1), ??? ?????????????? ??
??? ?????? 2008/117/?? ??? ??????????, ??? 16?? ?????????? 2008 (?? 2009, L 14, ?. 7) (??
????: ?????? 2006/112), ??? ??? ????? ??? ?????????? ??? ?????????? ?????.

2 ? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? C SPRL ???
????????? ??? Administra?ia Jude?ean? a Finan?elor Publice (AJFP) Cluj (?????????
????????????? ?????????? ??? ?????? ??? Cluj, ???????) ??? ??? Direc?ia General?
Regional? a Finan?elor Publice (DGRFP) Cluj?Napoca (????????????? ?????? ??????????
????????? ?????????? ??? Cluj?Napoca, ???????) (?? ????, ??? ??????: ??????????
????????? ???), ?? ?????????? ?? ?????????? ?????? ?????? ?????????? ??? ?? ??? ?????
????????? ??? C ?????????? ????? ?????????????? ??? (???) ??? ?????????? ??? ??????
????????? ?? ?????????? ?? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??????????????.

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

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

3 ? ?????????? ??? 24 ??? ?????? 2006/112 ????:

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

4 ? ?????? VI ??? ?????? 2006/112, ? ?????? ?????? ?? ?????????? ?????? ??? ??
????????? ??? ???, ?????????????? ?? ?????????? 2, ?? ?????? ?????? ??? ????? «?????????
????? ??? ?????? ?????? ??????» ??? ?????????? ?? ??? 63 ??? 67 ??? ??????.

5 ?? ?????? 63 ??? ?????? 2006/112 ?????????? ?? ????:

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

6 ?? ?????? 64, ?????????? 2, ??? ?????? 2006/112, ?? ???, ?????????????? ?? ???
????? 2008/117, ??? ?????? ? ?????????? ?????????? ??? ?????????? ?????? ???, ??? ??
????? ??? 3, ?????????? 1, ??? ?????? ?????, ?????? ??? 1? ?????????? 2010.
????????????, ??? ?????????? 2 ??? ?????? 64 ??? ?????? 2006/112 ?????????? ???
?????, ??? ?? ?????????? ??? ?????????? 1 ??? ?? ??? ?????? ????.

7 ?? ?????? 64 ??? ?????? 2006/112 ?????? ?? ????:

«1. ? ?????????? ???, ?????? ??? ?????? ??? ?????????? ?? ?????????? ??????????
????? ??? ?????? ?????? ? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????? ??? ??
????????? 2, ?????? ?), ?????? ??? ?? ?????? ?????????? ?? ?????? ?????? ?????????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ?????? ?????? ?????? ???
????????????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????.

2. [...]

8 ? ?????? ??????? ?? ?????? 66 ??? ?????? 2006/112 ?????????????? ?? ??
?????? 2008/117. ????????????, ??? ????? 66 ??? ?????? 2006/112 ?????????? ??
?????? ??????, ????? ?? ????? ?????? ??? ?????? ?????? ?? ??????????.

9 ?? ?????? 66 ??? ??????? ??????? ?? ????:

«???? ??????????? ?? ?? ????? 63, 64 ?? 65, ?? ????? ????? ?????????? ?? ????????????, ??? ?? ??????????? ?? ?????????? ?? ??????? ? ??????? ? ?????????? ?????????? ?????????? ?????????? ??????? ????, ? ????? ?????????? ??????????:

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

[...]»

10 ? ?????? VII ??? ???????, ? ?????? ?????? ??? ????? «????? ?????????? ??? ?????»,
????????????? ?? ?????? 90. ?? ?????? ?????????? ?? ?????:

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

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

11 ????? ??????? ?? ??? ?????????? ?????? X ??? ?????? ??????? ?????????????? ??
????????? 1, ?? ?????? ?????? ??? ?????? «?????? ?????? ?????? ??? ?????????? ??????» ???
????????? ?? ?????? 168 ??? ?????? ?? ????:

«???? ?????? ??? ?? ?????? ??? ?? ?????????? ?????????????????? ??? ?? ?????? ?????? ???
????????????????? ??????? ???, ? ?????????????? ??? ?????? ??? ?????? ?? ??????????, ??? ??????
????? ??? ????? ?????????????? ??? ?????? ???, ?? ?????? ??? ?????? ?????? ?????? ???
????????? ???;

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

[...]]».

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

12 ? Legea nr. 571/2003 privind Codul fiscal (????? 571/2003 ????, ??????????? ??????),
??? 22?? ??????????? 2003 (*Monitorul Oficial al României*, ????, I, ????. 927 ??? 23??
?????????? 2003), ????, ????? ???, ??? ?????? ??? ?????? ??? ??????????? ??????????? ???
????????? ??? ?????? ??? (?? ???: ??????????? ??????), ??????????? ?? ?? 134
bis, ?? ?????? ???, «?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????? ???????» ??? ?????????? ?? ???:

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«(1)   ? ??????????? ?????????? ?????????? ?????? ??? ?????? ??? ?????????????????????? ? ??????????
??? ?????? ? ? ?????? ??? ??????????, ?? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???????????
??? ?????? ???????.
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[...]

(7) ?? ??????? ?????????? ?? ?????????????? ?????????????? ?????????????? ?????????????? ??????????????
? ??????????? ??????????, ???? ????? ?? ?????????? ?????????????? ??? ??????????????, ??
?????????????? ??????????, ?? ?????????? ?????????, ?????????????????????? ??? ?????
?????????, ?????????? ??? ?????????????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????
????????, ??? ?????????? ?????????????? ?????????? ? ?????? ?????????? ?????????? ??? ??????????????
??? ?????????????? ??? ?????????? ??? ?????????????? ?, ???? ??????????, ?????????? ?? ???
????????????? ?????, ???? ??? ?????????? ?????????? ??? ?????????? ?????? ??? ????? ??????????.

(8) ??? ??? ??????????? ??????? ??? ?? ?????? ?????????? ?????????? ??? ??????????????????
???????, ??? ???? ?????????????? ??? ?????? ??????? 7, ??? ???? ???? ? ?????? ?????? ?????? ???,
?????, ?????????? ??????????, ? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??????????, ?
????????? ? ? ?????? ?????????? ??? ?????????????? ?????? ??? ?????? ?????????????? ???
????????? ?????? ?????????? ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
????????????? ?????????? ? ??? ???? ???? ?????????? ?????? ?????????? ?????????? , ??? ???? ????
????? ??? ???? ?????????? ?? ?????????? ?????? ?????? ?????????? ?????????? ??? ?????? ???
????????? ??? ???? ????.

[...] »

13 ?? ?????? 145 ???. ????????????, ?? ?????? «????? ????????

«[...]

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

a) ?????????????? ??? [...]».

14 ?? ?????? 4 ?? Legea nr. 85/2006 privind procedura insolven?ei (????? 85/2006 ??? ?????????????? ??????????????????), ??? 5?? ?????????? 2006 (*Monitorul Oficial al României*, ???? I, ????. 359 ??? 21?? ?????????? 2006). ????

```
«(1)    ??? ?? ?????? ?? ??????? ?? ?????????? ?? ??????????? ?? ??????, ?????????????????? ???
??? ??????? ?? ??????? ?? ?????????? ?? ??????????????? ?? ??????? ?? ??????, ?????? ???
????????????? ?? ??????? ?? ?????????? ?? ?????????? ?? ??????????? ?? ??????????? ??/? ?? ???????????,
????????? ?? ??????????? ?? ??????????
```

[...]

(4) ??? ??? ?????????? ??????? ?????????? ??? ?????????????? ??? ??????????,
????????????????? ?? ?????????? ??? ?????????? ?????????? [...]».

15 ?? ????? 11, ?????????? 1, ??? ?? ??? ????? ?????????? ?? ???:

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

[...]

c) ?? ?????? ??????????????, ?? ??? ?????? ??????? ??? ??????????????, ??? ??????????
????????? ??????????, ??? ?????? ??????? ?????? ??? ?????????? ?????????? ??????????
???? ?????? ??? ??????, [...], ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????. [...]»

d) ?? ??????????, ?? ?????? ???, ??? ?????? ??? ?????????? ??? ?????????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ??? 50 % ??? ?????? ??? ??????????, ??? ??? ??? ?????? ??? ??? ?????? ??? ?????? ???
????????? ?????????? [...]»

16 ?? ????? 21, ?????????? 1 ??? 1 bis, ??? ?? ??? ????? ?????????? ?? ???:

«(1) ??? ???, ? ?????????? ?????????? ?????????? ?????? ??? ?????? ??????????
??? ??? ?? ??? ??? ?????? ?????? ?? ?????????? ??? ??? ?????????? ??????
????????????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ??? Buletinul Procedurilor de Insolven?? (BPI)
(????? ?????????? ?????????????). ??? 120 ??????, ?? ?????????? ??????????????
????? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

(1 bis) ? ?????? ??? ?????????? ??? ?????? ?????? 1 ?????? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ???, ??? ??? ??? ?????? ??? ??? ??????
????????? ??? ? ??????»

17 ?? ????? 24 ??? ????? ?????? ??? ???:

«(1) ?? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??????????
??? ?????????? ?????????? ?? ?????? ??? ?????? ??? ?????? 19, 21, 22 ??? 23 ??? ??? ??????
102, ?????? 5.

(2) ?? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

(3) ?? ??????? ???. ???. ?????????????? ???. ?????????? ???. ???. ?????????? ???. ?????????? ???. ???.
???. ???. »

18 ?? Ordonan?a Guvernului nr. 92/2003 privind Codul de procedur? fiscal? (?????????? ??????? 92/2003 ??? ????? ?????????? ???????????), ??? 24?? ?????????? 2003 (Monitorul Oficial al României, ????? I, ????. 941 ??? 29?? ?????????? 2003), ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ????? (??? ????: ??????? ?????????? ?????????? ??????????), ?????????? ??? ?????? 213, ?? ?????? ?????? ??? ????? «?????? ??? ?????????? ??????????», ?? ????:

«(1) ? ??????? ???, ?????????????? ??? ???. ?????????????? ???????????, ?????????? ???
????????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????????? ? ?????????? ??????????
?????. ??? ???. ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???. ??? ???.
??? ???. ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???. ???, ??? ???. ??? ???.
??? ?????????? ??? ?????? ??? ?????? ?. ? ?????? ??? ?????? ?????? ?????? ?????? ??? ???.
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ???.
??' ????.

(2) ? ??????? ?? ? ?? ? ??????? ?? ? ?????????? ?? ? ?????????? ?? ? ?? ? ?????? ?? ? ?? ? ??????? ??
????????????? ?? ???? ?? ? ?? ? ??????? ?? ? ?????????? ?? ? ?? ? ?????????? ?? ? ?? ? ?????? ?? ? ?? ? ??????? ??
?????.

(3) ? ??????? ?? ???? ?????????? ?????????? ?? ??????? ?? ???? ?? ?????? ?? ?????????? ??
 ?????????? ?? ???? ?? ?????? ?? ?????????? ?? ???? ?? ??????? ?? ????.

(4) ? ????????????, ?? ?????? ?????????????? ? ? ? ?????????????? ???? ?????? ??
 ?????????????? ??? ?????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ????. ????
 ?????????? ????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????????? ????
 ??? ?????? ??? ?????????? ??? ??????, ??? ?????? ??? ??? ??????????, ?? ?????? ??

19 ?? ???? 38 ??? Ordonan?a de urgen?? nr. 86/2006 privind organizarea activit??ii
practicienilor în insolven?? (?????? ?????????????? ?????????????? 86/2006 ??? ??????????? ???
?????????????? ??? ?????????????? ??????????????), ??? 8?? ?????????? 2006 (*Monitorul
Oficial al României*, ????? I, ????. 944 ??? 22?? ?????????? 2006), ?????? ?? ????:

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

[...]

(4) ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?
?????????? ?? ??? ?? ?????? ?? ??? ?? ?????????? ?? ??????????????, ?? ??? ?? ?????????? ?? ?
?????????? 2. ?? ?????????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????????????? ?? ?? ?? ?????????? ?? ?
?????????, ?? ??? ?? ?????? ?? ??? ?? ?????? ?? ?????? ?? ?????????? ?? ?????????? ?? 2.

(5) ? ?????????? ??? ??????? ??? ?????????????? ??????????????????, ??? ??????????
????????????? ? ??? ?????????????? ? ??? ?????? ??? ?????????????? ?????????????????? ??? ??

?????? ???? ???? ?????????? ??????? ??? ?????? 4 ??? ????? 85/2006 [...].

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

20 ? C ?????? ??????? ?????????? ??????? ???? ?????? ?????????????? ??????????????
????????????? ??? ?????????????? ??? ?????? ?????? ?? ?????????? ?????? ??????????
«????????????? ??????????????». ? C ?????? ?????????? ?? ?????????????? ?? ??? ??
????? ??? ?????? ?????? ?????????? ??????????????. ??? ?????????????? ?? ?????? ??? ??
????????? ??? ?????? ?????????? ?? ???.

21 ?? ?????? ?????????? ??? 13?? ?????????? 2015, ? ??? ?????????????? ?? ??? ??
?? ?????? ??? 10?? ?????? 2016, ?????????? ?? ?????????? ?????????? ??? ?????? ??????????
? C, ? ?????????? ?????????? ??? ?????????? ?????????? ??? ??????, ?????? ??????, ??
????????? ??? ??????. ? C ?????? ?????? ?????? ??? Curtea de Apel Cluj (????????? Cluj,
????????), ?? ?????? ?????? ?? ?????? ??????????, ?? ?????? ??? ?????? ?????????? ?????????? ??
????????? ??? 10?? ?????? 2016.

22 ?? ?????? ?????????? ??? ? ?? ??? ?????? ?????? ??? ?????????? ??? ??????????, ??
????? ?????? ??? ?????????? ??? ?????????? 2006/112.

23 ????, ????, ??? ?????????? ??? ? C ?????? ??? ?????? SM SRL ??? ??
????????? ?????? ??? 17 ?????? 2011 ??? ?? 31 ?????? 2011, ?? ??????
????????? ?????????? ??? ? C ?????? ??? ?????? ??? 31 ?????? 2011.

24 ?????????? ?? ?????????? ???? ?????????? ??? ?????????? ??? ??????, ?????? ??
????????? ?? ?? ?????????? ?????????? ??? ?????? 64, ?????????? 2, ??? ??????
2006/112, ?? ?????? ?????????? ??? ?????????? ??? ?? 134 bis, ?????????? 8,
?? ?????????? ???.

25 ???, ??? ?????????? ?? ??? ??????????, ?? ?????????? ??? ?????? ??? ?????? ??
????????? ??? ?? ?????????? ?????????? ??? «????????? ?????????? ???
????????????? ??? ??????» ?????????????? ??? ?????? ?????????? ??? ?????? ??
?? ?????? ?? ?????????? ?? ??? ??????. ?? ?????? ?????????? ??? ?? ??? ?????? ??????????
????????? ?? ??? ?????? ??? ?????????? ?????????? ??????????.

26 ?? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?????????????? ??? ?????? ???
????????? ??? 134 bis, ?????????? 8, ??? ?????????? ???, ???, ? ??????????
????? ?? ?????????? ??? ? ?????????? ?????????? ??? ?????? ?????????? ??? ?
????????????? ??? ?????? ??? ?????? ??? ? ?????? ?????????? ??? ?????? ??? ?????? ???
?? ?????? ? C ?????? ??? ?????????? ??? ???, ??? ??????????, ? ?? ??? ??????
????? ?? ?????? ?? ?????? ?????????? ?? ?????????? ??? ?? ?????? ?????? ??? ??
????? ?? ?????? ??? ?????????? ???.

27 ?? ?????? ?????????? ?????????? ??? ?? ??? ?????? ?????????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ??? ?????? ?????? ??? ?????? ???.

28 ???????, ?? ?????? ?????????? ?????????? ???, ??? ?? ?????????? ???
????????? ??? ?? ?????? ?????? ??? ?? ?????? ??? 2010 ??? ?? ?????? ??? ??
2011, ? C ?????? ??? ?????? ??? 3 ?????? 2011 ??? ?????? ??? ?? 1?
????????? 2011, ??? ?????? ??? ?????? ????. ? ?????????? ??? ?? ??? ?????????? ???.

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

29 ? ?????????? ?????????? ??? ?????? ??? ? ?????????? ??? ?????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ???? ?? ?????? ??? ??????, ?????????? ???,
???? ??? ?? ??? ?????? ,? C ?????? ??? ?????????? ??? ??? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ? ???????????.

30 ??????????, ? C ?????????? ??? ??????? ??? 3?? ?????????? 2015, Asparuhovo Lake
Investment Company (C463/14, EU:C:2015:542, ??? 35), ?????????? ?? ?????????? ???
????????????? ??? «????????» ????? ? ????? ????? ?????? ??? ?????? ??? ?????? ???
?????????. ?? ?? ??????, ??? ??? ??? ??????? ???????, ??? ?????? ??? ?????
????????? ?????? ??? ?????????? ???.

31 ?? ??????? ??????????? ??????????? ?? ? ??? ?? ????? ?? ????? ??????????? ? ??????????
?????????? ?? ??? ?? ????? ?? ??????? ?? ?? ??? ?? 63, 64 ??? 66 ??? ?????? 2006/112.

32 ??????? ??? ????????????, ?????? ??????????? ??????????????, ? ?????? ??????? ??? 8
?????????? 2009, ? DDKK, ?????? ??????????? ???????, ??????? C ???????????
????????? ??? ?? ??????? ?? ??????????? ?? ??????????? ?? ??????? ?? ?? ?????????? ??.

33 ????? ?? ?????????? ?????????? ?????, ? ?????????? ????? ?????????? ????? ???? ??????
????????? ?????? ?????????? ??? ??? ?????????? ?????? ????? ??? ?????? ???
????????? ?????? ??? C ?? ?????????? ?????????? ? ?????????? ? ?????????? ?????????? ???
????? ?? ?????????? ??????????????. ??????, ? ?? ??? ????? ????? ?????? ??? ?????? ???
?? ??? ?????????? ??? ?????????? ??? ??? ????? ?????? ? DDKK ???' ?????????? ???
????????? ????, ?? ??? ?????????? ??? ? C ??? ?????????? ??? ?? ?????????? ??? ?????? ???
DDKK ?????????????? ??? ??? ?????? ??? ?????????? ?????????????? ?????? ???.

34 ?? ??????? ??????????? ?????? ???, ??????????? ? C ?? ??????? ?? ??????? ?? ???
?????? ??' ?????????? ?? ??????? 145, ?????????? 2, ??????? a, ?? ??????????
??????, ?????? ?? ?????????? ?? ?????? «?????? ?? ?????? ??????» ?????? ??
?????????? ?? ?????????????? ?? ?????????????? ?????? ??? ??? ??????? ?????? ???.. ?
?????? ?? 25?? ?????????? 2021, Amper Metal (C?334/20, EU:C:2021:961), ??????? ???????
?????????, ??? ?? ??????? ?????? ??? ?????????? ??? ?????????? ??? ?????????????? ?????? ??????????.
?? ??????????, ? C ?????????? ??? ?????????? ?????? ??? ?? ?????????? ??? ?????? ??? ?????????? ??? ??
DDKK ??????? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????. ???????,
? C ?????? ?????? ??? ?????? ?????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???.
??.

35 ???????, ?? ?????? ??????????? ??????????? ???, ????? ?? ????? ?????????????????
?????????? ??????? ?? ??? ??????????? ??? ??????? 2006/112, ? ??????? ?? ?????? ???
?????????? ??????? ?? ?????? ?? ????? ??????? ??? ?????????????? ??????.

36 ??????????????, ??? ??????? ??? ?????????????? ?????????????? ?????????????? ???
?????? ?????????? ?????? ??? 13?? ?????????? 2015, ? ?????????? ?????????? ??? ??????
?????? ?????? ?????????????? ??? ?????????? ???????????. ? C ?????????????? ??? ??? ??? ??
?????????? ?? ?????????? ??? ??? ?????????? ????? ???, ?? ?? ??????, ?????? ???????
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? 213 ??? ?????? ??????????
??????????, ??? ?? ?????? ? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ??????????
????????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ???
????? ??? ?????? ??? ?????????????? ?????.

37 ?? ??????? ??????????? ??????????? ???, ??? ?? 79 ?? ??????? ??? 3?? ???????
2014, Kamino International Logistics ??? Datema Hellmann Worldwide Logistics (C?129/13 ???
C?130/13, EU:C:2014:2041), ?? ??????????? ??????? ??? ? ??????????? ??? ??????????? ???,
??? ??????????? ??? ??????????? ???????, ??????????? ??? ??????????? ??? ??????????? ???
????????? ??? ?? ????? ??? ??????????? ??????????? ??????????? ??? ????? ??? ??????????? ???,
?? ??? ?????? ? ??????????? ???, ? ?? ??? ????? ??????????? ?? ??????????? ?? ??????????? ??
?????????? ??????????. ?? ? ?? ????? 73 ?? ????? ??????????? ??????????? ??? ????? ???
?????? ????????? ?? ??????????? ????? ?? ??????????? ??? ????? ??????????? ??????????? ???
?????? ????????? ?? ????? ?? ??? ??????????? ??? ??????????? ???.

38 ?? ????????????, ??? C ?????????? ?????????? ??????, ??? ??????????????
?????????? ? ???????? ??? ?????????? ??? ?????? ?????????? ?????? ??? 13?? ??????????
2015 ??? ??? ?????? ?????????? ??? ??? ?????? ??? ?? ?????? ??????????. ???????, ???
????????? ??? ?????????? ??? ?????? ??? ?????????? ?? ?????? ??????????, ? C ??????????????
???? ??? ????? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ??? ?? ??????????
????????????? ??????????.

39 ??? ???. ????????, ?? Curtea de Apel Cluj (?????? Cluj) ?????????? ??
????????? ???. ???????, ?? ?????????? ???. ?????????? ???. ?? ?????????? ???. ?????????? ???.
????????? ???. ??????????:

«1) ?????????? ??? ????? 63, 64 ??? 66 ??? ?????? [2006/112] ?????????? ??????????
????????? ?????? -???? ? ?????? ?????? ??? ?????? ?????? ??????, ?? ??? ?????? ??????????
????????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ??????, ??????????????
????????? ?????????? ?????? (SPRL) ??? ???? ?????? ?? ?????????? ?????? ??????????????
?????? ?? ?????????? ???- ??? ?????????? ??? ??????????????, ?? ?????? ??? ??? ?????
????????? ? ?????????? ?????? ??? ??? ?????? ?????? ?????? ??????????, ??? ??????
????????? ??? ?????????? ??? ?????? ?????????? ??????????????, ??? ? ?????? ???
????????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????????? ??? ?? ??????????
????????????? ? ?? ?????????? ??? ??????????, ?? ?????????? ?????? ?????????? ??? ??????????????
???? ??? ?? ?????? ?? ?????????? ??? ?????? ?????? ?????? ??? ??? ??? ??????
????????? ??? ??? ?????? ?????? ?????????????? ?????? ?????????? :

2) ?????????? ??? ???? 63, 64 ??? 66 ??? ?????? [2006/112] ?????????? ???????
????????? ??????, ??? ? ?????? ?????? ??? ?????? ?????? ??????, ? ??? ???? ?????????? ???
????? ?????????????? ?????? ?????????? ?????? ?????? ?????????? ??? ?????? ???
-????????? ?????? ?????? ?????????? ?????? (SPRL) ??? ???? ?? ?????? ?? ??????????
????????? ?????? ?? ?????? ?????- ??? ?????? ??? ? ?????????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ???? ?? ?????? ??? ?????????? ?????????? ???
????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?, ?????? ? ?????? ?????? ??? ?????? ??? ?????? ??? ? ?????? ???
????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ???;

3) ?????????? ?????????? ?????????? ??? ??? ??? ?????? ?????????? ?????????
(co?branding) ?????? ?????????? ?????? ??? ??? ?????????? ??? ??? ????
????????? ?? ?????????? ?? ????????, ???, ??? ?????? ??? ??????
????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
??? ??? ?????? ???, ? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
?????????/??? ??? ?????? ??? ?????????? ???, ??? ?? ?????????? , ??? ?? ??????????
????????? ?????????? ???; ?? ?????????? ?????????? ???, ??? ?? ?????? ??
????????? ?? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????

???? ?????????????? ??????????;

4) ????? ? ??????? ????? ??? ??????? ????? ?????? ????? ?????????? ??? ?????????????? ?????
??? ?????? ???, ????, ????, ?? ?????????? ??????? ?????? ?????????? ?????????????? ??? ?? ???
????????? ??? ?????????????? ?????????? ??? ?????? ?????????? ?????? ??? ??????????
????????????????? ???, ?????????? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??
????? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ?????????? ?
????????? ?????? ??? ?????????????? ?????? ?????? ?????????? ??????, ??? ?????????? ??? ???
????????? ??? ?????? ?????? ?????????? ?????? ?????????? ?????????? ???, ?? ?????????? ??? ???
??? ?????????? ??? ??????, ???? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ???
?????????, ?? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ??? ??? ?????????? ??? ??????
??? ?????????? ??? ?????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ?????? ?????? ?????? ??? ?????????? ??????;»

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

40 ?? ?????? ??????????? ??????? ??? ?? ??????????? ?? ??????????? ??? ?? ????
?????? ?? ??? ????? ??????????? ???' ??????? ?? ??????? 105, ??????????? 1, ???
?????????? ??????????? ??? ???????????, ??????????????? ??? ? ??????? ??? ???????
????? ??????????? ??? ??? ?? 2016.

41 ?? ?????? 105, ??????????? 1, ??? ?????????? ?????????????? ?????????????? ???, ???????
????????? ??? ?????????? ?????????????? ?, ?? ?????????? ??????????, ??????????, ??????????????, ?
????????? ??? ?????????? ??????, ??? ? ??? ?????? ?????????? ?????????? ?? ?????????? ??
????????? ?? ?????????? ??????, ??? ?????? ??? ?????????? ?????????? ?????????? ??? ??? ??????
?????????, ?? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ?? ??????
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ?????????? ??????????.

42 ?? ???????????, ??? ?????????? ??? ???? ?? ?????? ??????????? ??????????? ??
????????? ??? ???? ??????? ?????????? ?????????? ??? ???? ? ??????? ??? ?????? ?????? ??? ? C
?? 2016 ?????? ?? ?????????? ?????????? (?????. ??????? ??? ??????? ??? ??????????
??? 1?? ??????? 2010, N. S. ??., C?411/10, EU:C:2010:575, ??? 8).

44 ????? ?? ??????, ?????????????? ??? ? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ?????????? ???
?????????? ?????????? ?? ?????????? ??????? ??? ?????????? ?? ??????? ?? ?????????? ?????? ??? ?????? ?? ?????? ??? ??
????????? ??? ?? ?????? ?????????? ?????????? ?? ?????????? ??????? ?? ?????????? ?????? ?? ?????????? (????????? ???
13?? ?????????? 2022, Gmina Wieliszew, C?698/20, EU:C:2022:787, ??? 50).

45 ??????, ?? ??????????? ????? ?????? ??? ????? ?????? ?????????????? ?????????????? ?????? ??
????????????? ??? ??????? ????? ?????? ?? ?????? ?????????????? ?????? ?? ??????, ???????,
????????? ??? ??????? ?? ?????????????? ?? ?????????????? ?????? ?? ?????????????? ???
????????????? ??? ??????? ?? ?????? ?? ?????? ??? ?????? (????????? ??? ?????????? ???
????????????? ??? 10?? ??????????? 2012, Arslan, C?534/11, EU:C:2012:4, ????? 13 ??? ???
????????????? ??????????).

46 ??? ??? ?????????? ??????, ? ?????????? ??? ??????????????, ???? ?????? ??? ??????????
????????? ??? ?????????? ??????????, ????????, ?? ??????? ??? 21?? ?????????? 2022, ???
?????? ?????????? ??? ??????? ?????????????? ??? ?????? 105 ??? ?????????? ??? ??????????.

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

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

47 ??????, ??????????????? ??, ?? ?? ?????? ?? ?? ?????? ?????????????????? ????????, ??
?????? ??????????? ??, ?? ?? ??????????? ?? ?? ??????????? ?? ?? ??????????? ?? ?? 63, 64 ?? 66 ??
?????? 2006/112.

48 ??????????, ??? ??? ?????? ?????????????? ?????????? ?????????? ???, ???
?????????????, ?? ?????? ?????????? ??? ?????????? ?? ?????? ??? ?????? ??? ??????
63 ??? ?????? 2006/112 ??? ??????, ??? ?? ??? ?? ??? ?????? ?????????? ??? ??????????
1 ??? 2, ??????????, ??? ?????? 64 ??? ?? ??? ??????, ?? ?????????? ?? ?? ?????? 63
?????.

49 ???????, ??? ?? ?????? ?????????????? ?????????? ?????????? ?????????? ?????? ?? ????
64, ?????????? 1 ??? 2, ??? ?????? 2006/112, ?? ??? ?????? ??? ?? ?????????????? ???,
????????? ??? ?????????? ?????? ?? ?? ?????? 134 bis, ?????????? 7 ??? 8, ???
????????? ??????.

50 ??????????, ?? ?????????? ??? ?????? ?? ??? ?????? ?? ???? ?????? 66, ????? ??????,
?? ?????? 2006/112, ?? ????? ?????? ?????? ?????? ?????????? ??????????, ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????????? ?????????? ???
????????? ??? ?????? ??????. ?? ??? ?????? ?????????? ?????????? ???, ? ?????????? ??????????
????????? ??? ??? ?????????? ?????? ??????????. ???? ?? ????, ?? ?????????? ??? ???
??? ?????? ??? ?? ?????????? ??? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????????? ???
? ?????? ??? ?????? ?????? ??? ??? ?????? ?? ?????????? ??? ?????????? ??? ??????.

51 ?????????? ??? ? ?????? ?????????????? ?????????? ?????????? ?? ??? ???? ????
????????????? ??? ?????? 267 ????, ?? ?????? ?????????? ??????? ?? ???????????, ???
???? ??? ??????, ?? ?????????? ??? ?????? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? , ??? ? ? ? ??? ?????????? , ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? 8?? ?????? 2023, Lyoness Europe, C?455/21, EU:C:2023:455, ??? 26 ???
???? ?????????????? ??????????).

52 ?? ??????????? ?????? ??????????? ??????? ?? ?? ??????????? ???????
?????????? ?????? ??????? ??????????? ?????? ?? ?? 94 ?? ?????????? ??????????
?? ??????????, ?? ?????? ??????? ?? ?????? ??????????? ?? ?????? ??????????.
???????, ?? ?????????? ?????? ?????????????? ?? ?? 13, 15 ?? 16 ?? ???????
?? ?????????? ?? ?? ?????????? ??????? ?? ?? ?????? ?????????? ??????? ?? ??
?????? ?????????????? ?????????? (?? 2019, C 380, ? . 1) (?????? ?? 8?? ?????? 2023,
Lyoness Europe, C?455/21, EU:C:2023:455, ?? 27 ?? ?? ?????????????? ??????????).

53 ??????? ??? ??????? ???????, ?????????????? ? ?????????????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????? ?????????????? ??????? ?????? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
?????? 66 ??? ??????? 2006/112.

54 ????????, ?? ????? ?????????????? ?????? ?????? ??? ?????? ?????????????? ????????, ?? ?????? ?????? 168, ????????, ??, ?? ?????? 2006/112. ?? ?????? ?????????? ???????????. ??????, ?? ?????? ?? ?????????????? ?????????? ??

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

55 ???????, ?? ?????????????? ??? ????? ??? ?????????? ??? ?? ?????????????? ??????? ????
????? ?????? ??? ?????? ?????????????? ?????????????? ???, ?? ?? ??????, ?? ?????????? ???
????? ?? ???? ?? ?????????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ??
????????? ??? ?????????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??????????
????? ?? ?????????? ??? ?????????? ??????????. ??? ??? ?????????? ????, ?? ?????? ??????
?? ?????? ?????????????? ??? ?????????? ?????? ??????????.

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

56 ????????????????, ?????????????? ???, ??? ???? ???? ?????????? ??? ???? ?????????? ???
?????? ?????? ??????? ???????????, ?? ?????? ?????????? ????????????, ???' ??????, ??? ??
?????????? ?????????????? ??? ?????????????? ??? ?????????????? ? C ?????????? ?????????? ??
????????????? ?? ???? ??? ?????? ??? ?????? ?????????? ?????????????? ?????????????? ???
??? ?????? ??????? ??? ??? ??????.

57 ????? ??????????, ?????? ?? ?????? ?????? ???, ?? ?? ?????? ?????????????? ????????, ??
?????? ?????????? ?????? ??? ?? ?????????? ?? ?????????????? ?? ?? ?????? 64 ?? ??????
2006/112 ???? ??? ?????? ??? ?? ?????? ?????????? ??? ?????????????????? ???????, ???
??? ?????? ????????, ??? ?????? ?? ?????????? ??? ???????????, ?????? ??? ??????????
???????, ??? ??? ????? ?????????? ?????????????? ??? ?????????????? ?? ?????????????? ?? ???
??? ?????? ?????? ?????? ?????????? ?????????????? ???????????????, ?????????? ??? ?????? ??????????,
???????????, ??? ?????????? 1 ??? ??? ?????????? 2 ??? ? ? ??? ?????.

58 ???????, ????????????, ???????, ??? ?? ??? 64, ?????????? 1, ??? ??????
2006/112 ?????? ?? ?????????? ??? ?? ?????? ??? ?????? 63 ??? ????? ??????,
????????? ??? ? ????? ?????? ???????? ??????? [????????? ??? 28??
????????? 2021, X?Beteiligungsgesellschaft (?? – ?????????? ???????), C?324/20,
EU:C:2021:880, ??? 34].

59 ???? ?? ?????? 63, ? ?????????????? ?????? ?????????? ??? ? ?????? ??????????
????????? ??? ???? ?????? ?????????????????? ??? ?????????? ?????? ? ??? ??????
?????????. ??? ?? ????? 64, ?????????? 1, ?? ?????? ?????????? ?? ?????? ??????????????
????????? ?????????? ?????? ?????????? ? ?????????? ?????????? ?????????? ???
?????????????????, ??? ?? ?????? ??? ?????? 63, ??? ?? ??? ?? ?????? ?????????? ??????????
???? ?????? ?????????? ?? ?????????? ?????????? ?????? ?????????? ? ?? ??????????
????? [???. ?????? ??? 28? ?????????? 2021, X?Beteiligungsgesellschaft (?? –
????????? ?????????), C324/20, EU:C:2021:880, ??? 35].

60 ??? ?? ?????????????? ?????????? ??? ?? ????? ?????????? ?????????? ???, ??? ??
????????? ?? ??????? ?????????????? ?????????? ?????????? ?????????? ?????????? ? ??????????
?????????, ? ?????????????? ?????? ??? ????? ?????????? ??? ? ?????? ?????????? ??????????
???? ?? ???? ??? ?????????? ?????????? ??? ?????? ?????????? ?? ?????????? ??????????
?????? ?????????????? ? ?? ?????????? ?????????? [?????. ??????? ??? 28?? ?????????? 2021,
X?Beteiligungsgesellschaft (??? – ?????????? ??????????), C?324/20, EU:C:2021:880, ??? 36
??? ?? ??? ?????????????? ??????????].

?????????? ??????, ??? ?????? ??? ??????????? ?? ??????? ??? ? ??????? ??? ??
????????? ?????????? ?????????? ?????????? [????. ??????? ?? 28?? ??????? 2021,
X?Beteiligungsgesellschaft (??? – ?????????? ??????), C?324/20, EU:C:2021:880, ??????
37 ??? 39].

62 ?? ?????????? ??? ????? mutatis mutandis ??? ?? ?? ??????? ?????????? ???
?????????? ?? 64, ?????????? 1, ??? ?????? 2006/112, ??? ?? «??????
????????? ?????????? ?????????? ??????? ?????? ??????????».

63 ??????, ? ??????? ?? ?????? 64, ?????????? 1, ??? ??????? ?? ??????? ???
?? ?????????? ?? ?????????? ?? ?????????? ?? ??????? ??????? ?? ??????????
????????? ?? ?????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????????
????????? ?? ??????? ?? ??????? ?? ??????? ?? ?????????? ?????????? ??????????, ???
????????? ?? ??????? ?? ???????, ??? ?? ??????? ? ?????????????????? ?????????? ???,
????????? ?? ??????? ?? ??????? ?? ??????? ?? ?????????? ?????????? ?????????? ??????????
[?????? ?? 28?? ??????? 2021, X?Beteiligungsgesellschaft (??? – ?????????? ??????),
C?324/20, EU:C:2021:880, ??? 45].

64 ???????, ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?? ??????? ?? ??????
?????????? ?? ???????, ?????? ??? ? ?????? ??? ?????? ?????? ?????????? ??? ??????????
?????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ?????????? ??? ?????????? ???
?????? ?? ?? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ??? ???????, ?? 64,
????????? 1, ??? ?????? ??? ?????? ?? ??????????, ?????? ??? ?? ?? ??????????
????? ?? ?????? ??? ?????? ??? ?????? 63 ??? ?? ?????? ?????? [?????? ?? 28?? ???????
2021, X?Beteiligungsgesellschaft (??? – ?????????? ??????), C?324/20, EU:C:2021:880,
????? 46].

65 ??????, ??? ?? ?????? ??? ?????? 64, ?????????? 2, ??????? ??????, ??? ??????
2006/112 ??????? ?? ?????? ?? ?????????????? ?????? –??? ?? ?? ?????????? 1
??? ?? ?????? ?? – ?????????? ?? ?????? ?? ?????? ?????????? ?? ??????????????????
?????? ?? ?? ?????? ??????.

66 ??? ?? ??????? ?????????? ??? ?????? ??? ?? ?????? 64, ?????????? 2, ??????? ??????,
??? ??????? ?????????? ??? ?????? ??? ?????? ? ??????? ?????? ?????? ?????????? ???, ?? ??
??????, ?????????? ?? ?????? ??? ?? ?????????? ?? ?????? ?????? ?????? ?????? ????. ?
?????? ?????????? ?? ??????? ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ??????????
????????? ?? ?????????? ?????????? ?????? ?????? ??? ? ?????????? ??? ?????? ??
????????? «?? ?????????? ??????????», ?????? ??? ??????????, ??? ?? ?????? ???
????? ?? ?????? ?????? ??? ??????????, ? ?????? ?????????? ??? ?????? ?????????? ???
?????? ?? ??????.

67 ??? ?????????? ??? ?????? 49 ??? ??????? ???????, ? ??????? ??????????
????????? ??????? ??? ?? ?????????? ?? ?????? ???????, ?????????? ?? ??? ?????? 134 bis,
????????? 8, ??? ?????????? ???, ?? ?????? ??????? ??? ?????? ?????? ??? ?????? ???
????????? ???, ?? ??????? ?????? ??????? ?? ?????? ?????????? ??? ???????, «??? ??
????????? ??? ?????? 7» ??? ?????? 134 bis. ???????, ? ??????? ??? ??????
134 bis, ?????????? 8, ??? ?????????? ?????? ?????? ?????????? ??? ?????? ??????????
????????? ??? ?????????? ?????? ??? «????????????? ?????????? ?????????? ??????????
????? ?????????? ? ?????????? ??????» ?? ?????????? ?? ?????????? ??? ?????? ??????????
7 ??? ?????? 134 bis, ??? ???????, ???????, ??? ?????? ?????????? ?? ??????????.

68 ??? ???????, ?????????? ?? ?????? ?? ?? ??????? ??? ?????? ??? ??????
????? ??????? ??????? ?????? ??? ?????? 64, ?????????? 1, ? ??? ?????? 64,

? ?????????? 2, ??? ?????? 2006/112, ??? ? ? ?????????? ?????? ?????? ?????? ?????????? ???
????????? ??????, ?? ?????? ?????????? ?????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ???
????????? ?????, ??? ?????? ?????? ?????? ?????? ?????????????????? ?????? ??? ?????? ???
????? ?????? ?????? ???, ?????????? ?? ?????????? ?????? ?????????? ?????? ?????? ???
????????? ?????? ? ?????????? ??????.

69 ?? ??? ???????????, ?????????????? ??? ??? ???? ?????? ?????????????? ??????????
?????????, ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????????? ??? SM, ??? ? C
????????? ?? ?????????? ?????????????? ??? ?????????? ?????? ??? ??? ?????????? ??????
????? 1 000,00 ?????????? ??? (RON) (?????? 240 ???), ?????? ??? ? ??????????
????????? 10 % ??????? ?? ???? ?????????? ??? ??????????????. ????????, ?? ??? ??????
????????? ???, ? ?????????? ?????????? ??? ? ?????????? ?????????? ?????????? ???,
????? ??? ?????????? ??????, ??? ?????????? ?????? ??? ?????? 21, ?????????? 1
??? 1 bis, ??? ??? ?????? 24 ??? ?????? 85/2006 ??? ?????????? ?????????????? ???
????? ??? ??? ??? ?????? ??? ?????????? ?????????? ??? ?????? ??????, ?? ??????????
????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ?????????? ??? ??? ??????????
??? ?????????? ??? ??? ?????????? ?? ?????? ??????.

70 ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????????
???? ?????? ?????? ?? ?????? ?? ?????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ???
????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?
????????? ???, ?? ?? ??????, ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??????
64, ?????????? 2, ??? ?????? 2006/112, ??? ?????????? ??? ?????? ??? ?????? ??? ??
????? 134 bis, ?????????? 8, ??? ?????????? ??? ??????, ??? ??? ??? 64, ?????????? 1,
??? ??????, ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ?? ?? ??? 134 bis, ??????????
7, ??? ?????????? ???.

71 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??????????
????? ??? ?? ?????? ?? ?????? ??? ?????? ??? ?? ?????? 64 ??? ?????? 2006/112 ??? ??
????? ?? ?????? ?????????? ??? ?????????? ?????????? ?????????? ??? ?? ?????? ??? ??????
?????, ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ???
????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????
????? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ???
????????? 1 ??? ?? ??? ?????, ??????? ?? ?????? ?????? ?????? ??????, ??? ??? ??????
??? ?????????? ??? ?????? ?????? ?? ?????? ?? ?????? ?????????? ??????, ??????????
????????? ?????? ?????? ?????????? ??? ?????? ?????????? ??? ??????????.

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

72 ?????????? , ?????????? ??? ??? ???? ?????? ??? ?????? ??? ?????? ??????????
????????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? , ???' ????, ??? ?????? ?????????? ??? ?????? 64, ?????????? 1, ???
????? 2006/112.

73 ???????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ???, ?? ?????? ??????????
?????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
? ??? . ?????????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?? ?????? ??? ?????, ??? ?? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???.

74 ?? ?? ??????, ?????? ?? ?????? ??? ?? ?????? ??? ?? ?????? ?????????? ?????? ??

?????? ?????????? ?????, ???' ??????, ?? ??????????????? ?? ?? ??? 64, ?????????? 1,
??? ?????? 2006/112 ??? ?????? ???, ?? ?????????? ?????????? ?????????? ???
?????? ??? ?????? ?????????? ?????????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ??????
????? ??? ?????????? ?????????? ?????? ?????? ?????????? ??? ?????? ?????????? , ? ?? ??? ??????
????????? ?? ?????? ?????? ??? ? ??? ?????????? ?????????? ?? ?????? ?????? ??? ??????
????????? ?????????? ??? ??????.

75 ????? ?????????????? ??? ?????? 60 ??? ?????? ?????????? ??????????, ??? ?? ??????????????
????????? ??? ??????? 63 ??? ??? ?????? 64, ?????????? 1, ??? ?????? 2006/112 ??????????
???, ??? ?????? ??? ??????? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ??????
????????? ? ?????????? ??????????, ? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?
????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?
????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??????????.

76 ?? ??? ?? ??????? ??????????????, ???' ?????????? ?? ?????? 64 ??????????? 1, ???
?????? 2006/112, ?????? ?????? ?????? ?????????? ??? ????? ?????????????? ??? ????.

77 ????????????, ?????? ?? ?? ????? 63 ??? ?????? 2006/112, ?????????????? ??? ??
????? ??? ?????????? ?????? 24 ??? ??????, ? ?????? ??? ?????????? ??????????
??? ?? ?????? ??? ?? ?????????? ?????? ?? ?????? ??? ?????? ?? ?????????? ?? ?????????? ???
?? ?????????? ??????. ????????, ? ?????????? ??? ?????? ?????? ?? ?????????? ???
????? ??? ?????????? ?????? ??? ?????????? ?????? ?? ??? ?? ?????? ???,
????????? ?? ?????????? ??? ?????????? ?????? ?????? ??? ?????? [??????? ??? 28??
????????? 2021, X?Beteiligungsgesellschaft (?? - ?????????? ??????), C?324/20,
EU:C:2021:880, ??? 47].

78 ????????, ?? ??? 64, ?????????? 1, ??? ?????? 2006/112 ??? ???????? ??
????????? ? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? . ????????, ??? ??
??? ??? ?????? ???, ??? ??? ??? ?????????? ??? ??? ??? ?????? ??? ??? ??
?? ?????????? ? ?????????? ???, ? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??
??? ?????????? ??? ? ?????? ??? ??????????, ?????????????????? ??? ??????????
?????? ?????????? ???.

79 ? ?????? ?? ??????? ??????????? ??????????? ?????????? ?? ?????? 64, ??????????? 1,
?????????????? ?? ???? ?? ?????? ?? ?????????? ?? ?????????? ?? ?????? 2006/112.

80 ????????, ?? 2006/112 ??? ?????????? ?? ?????????? ? ??? ?? ??????????
????????? ?? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ? ?????????? ??
?????????. ??????????, ????? ??? ????? 66, ????? ??????, ?????????? ?? ??? ??, ???
??????, ?????????? ??? ??? ?????????? ?? ?????? ?????, ??? ?????? ??? ?????? ??
?????? ?????, ??? ?????????? ?? ??? ?? 63 ??? 65 ??? ?? ??? ?????, ??? ??
????????? ?????? ? ?????????? ?????????? ?????????? ??? [????. ?????? ???
28?? ?????????? 2021, X?Beteiligungsgesellschaft (?? – ?????????? ??????), C?324/20,
EU:C:2021:880, ??? 49].

?????? ?? ?????????? ??? ?????????? ??? ?????? ?????????????????? ??? ?????? [???. ???????
??? 28?? ?????????? 2021, X?Beteiligungsgesellschaft (?? – ?????????? ???????), C?324/20,
EU:C:2021:880, ?????? 57 ??? 60].

82 ?????????????? ??? ?????? ??? ?????? ??? ?????? ??????, ??? ?????? ??????????????
?????? ?????? ?? ?????? ? ?????? ?????? ??? ?? ?????? 64 ?????????? 1, ??? ?????? 2006/112
???? ??? ?????? ???, ?? ?????????? ?????????? ?????????? ??? ?????? ?????? ??? ??????
????????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ???
????????????? ?????????? ?????? ?????? ?????????? ??? ?????? ?????? ?, ?? ?????? ?????? ???
????????? ?? ?????? ?????? ??? ? ??? ?????????? ?????????? ?? ?????? ?????? ??? ??? ???
????????? ?????? ?????? ??? ??????.

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

83 ?? ?? ??? ?????? ?????????????? ??? ??????, ?? ?????? ?????????? ????, ???' ??????, ??
????????????? ?? ?? ?????? 168, ????????, ??, ??? ?????? 2006/112 ???? ??? ?????? ???,
????????????? ?? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ??????, ??????, ???
????????????? ?????? ?????? ???, ????????, ??? ?????? ?????? ?? ?????? ?????? ??????????
????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????
???? ?????? ?????????? ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

84 ??? ?? ?????? 168, ????????, ??, ??? ?????? 2006/112, ???? ?????? ??? ?? ?????? ???
?? ?????? ?????? ?????????????? ??? ?? ?????? ??? ?????? ??? ?????????????? ?????? ???, ?
????????????? ???? ???? ???? ?? ????????, ??? ?????? ?????? ??? ?????? ?????? ?????????????? ???
????? ???, ?? ????????, ???? ???? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??
????? ?????? ???? ???? ???? ?????? ???? ???? ?????? ?????? ?????? ?????? ?????? ??? ??
????? ???? ???? ?????? ?????? ???? ???? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????? ?????? ???? ???? ?????? ?????? ???? ???? ?????? ?????? ?????? ?????? ?????? ??????.

85 ??????, ??? ?????? ??????????, ?? ?????? ?????? ?????????? ?????????? ?????????????? ???
??? ?????????? ??? ?? ??? ??????, ???' ??????, ?? ???????????. ?????? ?????? ???
????? ???? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????? ???? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??
????? ???? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??
????? ???? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ???? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ???? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? (?????? ??? 25??
????????? 2021, Amper Metal, C?334/20, EU:C:2021:961, ??? 23 ??? ?????? ??????????????
?????????).

86 ?? ?????????? ??? ?????????????? ???, ?????????? ?? ?????????????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???' ??????
????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?. ?? ??????????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

????????? ???????? [???????? ??? 8?? ?????????????? 2022, Finanzamt R (???????? ??? ??? ??? ???? ?????????? ?? ?????? ??????????), C98/21, EU:C:2022:645, ??? 45 ??? ??? ?????????????? ??????????].

87 ???????, ?????????? ?????????? ?????????????????? ?????? ??? ?????????????? ??? ?????
????? ??? ?? ?????????? ??? ????? ?????? ?????? ??? ?????? ?????? ?????? ??????????????
????? ?????? ??? ?????? ??? ?????? ?????????????? ?????? ??? ?????? ?????? ??????????
?????????, ?????? ?? ?????? ??? ?????????? ?????????? ?????? ??? ?????? ??? ?????????? ???
??? ?????????? ??? ?????? ???, ????????, ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ? ???
????????? ??? ?????? ??????. ?? ?????? ???, ????????, ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????? ??? [????????? ??? 8??
????????? 2022, Finanzamt R (??????? ??? ??? ??? ?????????? ?? ?????? ??? ??????????),
C98/21, EU:C:2022:645, ????? 46 ??? ??? ?????????????? ??????????].

88 ?? ?????????? ?? ????????????, ??????????? ?? ?????? ?? ?????? ?? ?????? ? ?? ???????????
?????? ?? ?????????????? ?????????????? ?????? ??? ?????? ??? ?????????????? ?????? ?????? ?
????? ??? ?????? ?? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??
????????? ?? ??????????? ?????????????? ??? [????????? ?? 8?? ??????????? 2022,
Finanzamt R (??????? ?? ??? ?? ?????????? ?? ?????? ??????), C98/21, EU:C:2022:645,
????? 47 ??? ?? ?????????????? ??????????].

89 ?????????????? ????? ?????????? ?????????????????? ??? ? ??????? ?????????? ??????? ???
????????? ??????? ?? ?????????????? ?? ?????? ?? ?????????? ?? ?????????????? ?????????? ??? ??????.
??????????, ?? ?????????????? ?????? ?? ?????? ?????????? ?????????? ??????? ?? ?????????????? ???
??? ?????????????? ??? ?? ?????? ?????????? ?????????????? ?? ?????????? ??????? ??? ?? ??????????
????? ?????? ??? ??????? ?? ?????????? ?????????????? ?????????????? ?? ?? ??????????????
????????????? ??? ?????? ?????????? ?????? ????. ??? ?? ?????? ??????? ???, ??? ?????? ??? ?? ??????
?? ?????????? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????????? ??? ??????????, ??
????????????? ??????, ? ?????????? ?????? ??? ?????? ??? ? ?????????????? ?????? ??? ??????????
?????, ? ?????? ?????? ?? ?????????? ?? ?????????? ?????????????? ??? ??????????????????
????????????? [????. ?????????? ??? 17?? ?????????? 2018, Ryanair, C?249/17,
EU:C:2018:834, ????? 28, ??? ??? 8?? ?????????? 2022, Finanzamt R (????????? ??? ??? ???
????????? ?? ??????? ??????), C?98/21, EU:C:2022:645, ????? 49 ??? ??? ??????????????
?????????].

90 ??????? ?????????????????? ??? ??? ?????? ??? ?????????????? ??? ??? ?????? ???
????????????? ?????????????? ?????????????? ?????? ???, ??? ?????? ?? ?????? ?????? ??? ?
????? ??? ?????? ?? ?????? ??? ?????? ?????? ?? ??? ?? ??? ??????????????, ??? ??????
????? ??? ?????????? ??? ?????????????, ?????? ??? ?? ? ? ?????? ?????? ??????????, ????
??? ?????????????? ?????????????? ???, ??? ??? (????????? ??? 8?? ?????????? 2018, C&D
Foods Acquisition, C?502/17, EU:C:2018:888, ??? 37 ??? ????? ?????????????? ??????????).

91 ?? ?????????? ?? ???? ?????????????????????? ??????? ?????????? ?? ????? ??
????????????? ?? ???? ?????????? ?? ???? ?? ???? ????? ?????????????? ?? ?? ??????????
??????, ? ?????????? ?? ???? ??????? ?? ?????? (????. ??????? ?? 17?? ??????????
2018, Ryanair, C?249/17, EU:C:2018:834, ????? 30 ??? ????? ?????????????? ??????????).

92 ?? ????????????, ???. ??? ?????? ?????? ?????????????? ?????????? ?????????? ???? C
????????? ??? ?????????? ?????????? ?????? ?????? ?? ????? ?????????? ?????? ???
????? ?????? ?????. ? ???. ??? ?????? ??? ?????????????? ?????? ???.

93 ??????????, ?????????? ?????? ??? ?????? ??????, ?????? ?? ?????? ?????? ??? ?
????????? ?????? ??? ??????. ?????? ?????? ?????????? ??????????? ?????? ??? ??????. ?? ?????????? ???

?????? ?????? ?????? ??? ?????????? ??? ?????????????? ??? C ??????? ??? ??????????
????????????? ??? ?????? ?? ??? DDKK ??? ??? ?????? ?????? ??? ?????????????? ? C,
?? ?????? ?????? ?????? ?????? ??????.

94 ? ?????????? ??? ?????????????? ??? ?? ?????????? ??? ?????????????? ??? ?? ??? ???
????????? ??? ?? ??? 168, ????????, ??, ??? ?????? 2006/112 ?????? ?????? ???
?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ??, ???, ?? ???, ??? ?????? ?????? ?????? ?????? ??? ??????
????????????? ??? ?????? ??? ?????????? ?? ?????????? ?????? ??????. ?????????? ?, ??
????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
85 ??? ???????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
?? ?????????? ??? ?????????? ??? ??, ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????? ? ??? ?????????? ???, ??? ?? ?????? ?????? ??? ?? ?? ??? ?????? ?????? ?????? ???
????????? ???' ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ??, ??? ?????? ?????? ?????? ???
?????????, ?????????? ?? ?????????? ??? ?????? ??? ??, ?????????? ???, ? ??????????
????????? ?????????? ??? ?????????? ??? ?????? ???, ?? ?? ?????? ???, ???
????????????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ?? ?????? ? ??? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? (????. ?????? ???
25? ?????? 2021, Amper Metal, C?334/20, EU:C:2021:961, ?????? 30 ??? 35).

95 ???????, ??? ?? ?????????? ??? ??? ?? ?????? ??? ?????? ??? ?? ?????????? ??? ??????????
??, ?? ????????, ???????, ??????? ??, ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ???
????? ??? ??????? ??, ??? C ??? ?? ?????????? ??? ?????????? ???, ??? ?? ??
????? ??? ??????? ??, ??? ?????????? ??? ?????? 89 ??? ?????? ?????? ???, ?? ??????
????? ??? ??????? ??, ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ??? C ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? DDKK,
????? ??? ??? ?????? ??? ?????????? ???.

96 ???????, ??? ?? ?????? ?????????????? ?????????? ??? ?????????? ???, ?????? ???
????? 11, ??????? 1, ??????? c ??? d, ??? ??? 85/2006 ??? ??????????
?????????????, ?? ?????????????? ?????? ?????????? ??? ?????????? ???, ??? ??
????????? ?? ?????????? ??, ??? ?????? ??? ?????? ??? ?????? ??? ??????????
????????? ?????? ??? ?????? ??? ?????? ?????? ???, ???, ???' ?????, ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????
????? ??? ??????. ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?
????????? ??? ?????? ??? ?????? ??? ?????? ??? C ??? ??? DDKK ?????????? ??
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? C ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????????? ??????????.

97 ???????, ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ?????????? ??? ?????, ??? ? C ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? DDKK.

99 ?????????????? ?????? ??? ??????? ??? ??????? ???????, ??? ?????? ??????????????
?????? ?????? ?? ?????? ? ??????? ??? ?? ?????? 168, ????????, ??, ??? ?????? 2006/112
????? ??? ?????? ???, ??????????? ?? ?????????????? ? ?????? ??????? ??? ?????? ??????
??????, ??????, ??? ?????????????? ?????? ??????? ???, ????????, ??? ?????? ??????
??? ??????? ???????, ???????, ??? ?????????????? ?? ??????? ??? ??????????????
?????????? ?? ???? ?? ?????? ???????, ??? ??????? ??? ?? ??????? ?? ???? ?? ??????? ??????? ??
?????????? ?? ???? ?? ?????? ?????????????? ?? ??????? ???, ???, ?????? ??????, ?
?????????? ?????? ??? ?????? ??? ?????????? ??? ??????? ??? ??????? ??? ?????????????? ???
?????????? ?????? ??? ?????? ?? ?????????????? ???, ?????? ??? ? ?????????????? ??? ?????? ??? ??
??????????, ??? ? ?????? ??? ?????? ??? ??????? ??? ??????? ? ??? ?????? ??? ??????????????
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100 ????????????????, ?????? ?? ??????????? ?????? ?? ?????? ?????????? ?????? ??????????
????????? ??? ??????????? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?
????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ????.

101 ???????, ??? ???. ?????? ?????????????????? ?????????????? ?????????????? ???, ?? ??????????????, ?
????????????? ?????????????? ????. ?????? ?????? ?????? ?????? ?????????????? ?????? ?? ??? ?????? ??????????
????????????? ????. ?????? ?????, ?????? ?????, ?? ?????????? ?????? ?????? ?? ??? ?????? ? C ??????? ??? ?
??? ?????????? ??????????. ? ?????? ????. ?????????????? ??? ?? ????, ???????, ??????? ??????????????
????????????? ??????????, ????. ????. ????. ?? ?????? ????. ?????? ?????????????? ????. ??????? ?????? ????.
????? ? C ?? ??????, ??????, ?? ?????? ????. ????. ?????????????? ????.

102 ?? ??????? ??????????? ??????? ??? ? ???? ?? ??????? ?????????? ??? ???????????
?????? ?? ???? ???. ?????? ?????? ?????? ?????????? ?????? ??? ?????? ??? ??????????. ????????????,
? ??????? ?? ???? ?? ??????? ??? ??????? ??? ??????? ??? ?????????? ??? ??????? ??? ??????? ??? ???????????
?????????? ?? C ????? ?? ?????? ?????????????? ??? ? ?????????? ??? ??? ?? ????
?????????? ?? ??????? ?? ?????????? ?? ?????????? ?????? ?????????? ?? ??????? ?? ??????? ?? ??????
?????????. ?? ?????? ?????????? ?????, ??????, ?? ?????????? ?????? ?? ?????? ?? ??????????
?? ??????? ?? ???? ?? ?????? ?????? ?????? ?????? ?? ?????? ?? ?????? ?? ??? ?????? ???????, ??? ??
???? ?? ???? ?? ?????? ?????? ?????? ?????? ?????? ?? 13?? ??????? 2015 ???????
?????? ??????? ?? C.

103 ?????? ??????????, ?????? ?? ?????? ?????? ???, ?? ?? ?????? ?????????????? ????????, ??
?????? ?????????? ?????, ???' ??????, ?? ?????????????? ?? ? ?????? ?????? ??? ?????? ??
??? ?????? ?????? ?????????? ??? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ????
????????? ??? ??????? ??? ?????? ??? ?????????? ?????? ?????????????? ?????????????? ???
????????? ?????????? ???, ??? ?????????????? ?? ??? ?????????????? ??? ?????? ?????????? ??? ??
?????? ? ?????????????? ??? ?????? ?? ?????????? ?? ?????????????? ??? ?????????? ???, ??
????? ??? ??? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ?????????????? ???, ?????????? ?? ??
????? ?????? ?????? ?????????? ???, ?????? ??? ?????????? ???????, ?????????????? ? ?????????? ???
????? ?????? ?????????? ???.

104 ???????, ?????? ?? ??????????? ??? ? ???????? ??? ??????????? ?????? ?????
????????? ??? ???? ?????? ??? ?????? ??? ???? ?????? ?????? ??? ??????????
????????? ?????? ?????? ?????? (?????? ??? 3?? ?????? 2014,
Kamino International Logistics ??? Datema Hellmann Worldwide Logistics, C?129/13 ???
C?130/13, EU:C:2014:2041, ????? 28 ??? ????? ??????????? ??????????).

105 ?????? ??? ?????? ??????, ? ?????? ??? ?????????? ??? ? ?????????? ??????????? ??
??????? ???????? ??? ?? ?????? ??? ??????????, ?? ?????????? ?????????? ?? ??????
?????? ??????? ?? ?????????? ??? ??????? ?? ?????? ?? ?????????? ?? ???????????
????????? ??? ?????? ??? ?????????? ?? ?? ?????????? ??? ??? ?????? ? ?????????? ?????????? ??
????????? ??? ?????? ??? (??????? ??? 3?? ?????? 2014, Kamino International Logistics ???
Datema Hellmann Worldwide Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ????? 30 ???
???? ?????????????? ??????????).

106 ? ?????????? ??? ?????? ??? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????, ???
??? ?? ? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
????????? (??????? ??? 3?? ?????? 2014, Kamino International Logistics ??? Datema
Hellmann Worldwide Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ??? 31 ??? ???
????????????? ??????????).

107 ?? ???????????, ?????????? ?????????? ??? ? ??????????. ??????????????, ? ??? ??
????????? ??? ?????????? ?????? ??????????????, ??? ?????????? ??? ?? ?????????? ???
????? ???, ??? ?????? ??? ?????? ???, ?????????? ?? ?????????? ??? ?????? ???
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?? ?????? ??? ??
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?? ?????????? ???
????????? ??? ?????????? ??? ??? ??? ?????????? ??? ?????? ??? ??? ?? ?????????? ???
?????????, ?????????? ?????????????? ?? ?????????? ?????????? ?????? (?????? ??
16?? ????????) 2019, Glencore Agriculture Hungary, C?189/18, EU:C:2019:861, ??? 40).

108 ???????, ? ??????? ??? ? ?????????? ????? ?????????? ?????????? ?????? ?? ??? ??
????????? ?? ??????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ? ?????? ?????? ??
?? ??????? ??? ?????? ??? ?? ?????????? ?? ?????? ?????????? ?????? ??? ?? ??????? ??
??? ?????? ??????. ??? ?? ?????????? ??? ?????????????? ?????????? ???
????????? ??? ?????? ? ??? ?????????? ??????????, ? ?????? ?????? ??? ??
?????????, ?????? ???, ?? ??? ?????? ?????? ?? ?????????? ?????????? ?????? ??????
????????? ?????? ??? ?????????? ??? ?????????? ?????????????? ?????????? ??? ?? ??????,
??? ?? ?????? ? ??? ?????????? ?????????????? ?????????????? ??? ?????? ?????? (????????? ???
3? ?????? 2014, Kamino International Logistics ??? Datema Hellmann Worldwide Logistics,
C?129/13 ??? C?130/13, EU:C:2014:2041, ??? 38 ??? ??? ?????????????? ??????????).

109 ?????????????? ?????? ??? ??????? ????????, ?????? ??? ??? ?????????????? ?????????? ???
????????????? ??? ?????? 101 ??? ??????? ????????, ?? ?????????? ?? ?????? ?????? ???, ??
??????????, ? ?????????? ?????????? ??? ?????????????? ?????????????? ?? ?????????? ??????????
??? C ??? ??? ??????? ?????????? ??' ?????? ??????, ??? ?????????? ??? ??????
?????????? ?? ???????????.

110 ???????, ??? ?? ?????????? ??????? ?????????? ?? ? ?????????? ??? C ?? ?????????? ???
?????? ?? ???? ????? ?? ??? ?????????? ?? ??????? ?????????? ?? ?????????? ?? ?????????? ???
????????? ?? ???? ?????????? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ??????? ?? ???
??????, ??? ?? ?????? ?????????? ?????????? ??????? ?? ??? ?????? ?????? ??????????
????????????????? ??????? ??????? ?????????? ?????????? ??, ??? ?????????? ?? ??????? ?????????? ??

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111 ????????????, ??? ????? ????????, ?? ??????? ????????????, ??? ? ??????? ???
???????????, ??? ??????? ???????, ??? ??????? ??????? ???????, ??? ??????? ?? ???????
?? ???????, ??? ??? ??????? ??????? ?? ??????? ??????? ??????? ??????? ???????
?? ??????? ??????? ??????? ??????? ?? ??????? ??????? ??? ??? ???????,
???????????, ??? ??????? ??????? ??????? ???????, ??? ??????? ??? ??????? ??????? ???????,
??? ??? ??? ??????? ??? ??????? ??????? ??????? ??????? (?????? ??? 3?? ???????
2014, Kamino International Logistics ??? Datema Hellmann Worldwide Logistics, C?129/13 ???
C?130/13, EU:C:2014:2041, ????? 42 ??? ??? ??????????? ??????????).

112 ???????, ??? ?? ?????????? ??? ?????????? ??????????? ??????? ??? ? ?? ??? ??????? ???????
??? ??????? ??????? ??????? ??? ??????? ??????? ??????? ???????, ??? ???????
???????????, ??? ??????? ?? ??????? ??????? ??? ??????? ??? ??????? ??????? ???????
(?????? ??? 3?? ??????? 2014, Kamino International Logistics ??? Datema Hellmann
Worldwide Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ????? 55 ??? ???
?????????? ?????????).).

113 ????????, ??????????? ??????? ??? ??????? ?????????? ??????????? ??? ??????? ??
???????????, ?? ??????????? ??????? ?? ??????? ???, ??? ??????????????? ??
?????????? ??????????? ??????????? ??????? ?? ??????? ??? ??????? ??????????? ???????????, ??
?????????? ??? ??????????? ??????????? ??????? ??? ??? ??? ??????? ??????????? ???????????, ??
?????? ?? ??????? ???????, ??????? ?? ??????????????? ???, ???????, ??? ??? ???????
?????????? ??? ??? ??????? ???????, ? ??????????????? ??????? ??????????? ?? ??????? ??
?????? ?? ??? ??????????? ??????? ?? ??????? ??????????????? ??? ??????????? ??????????? ??
?????????? ??????? ???, ???????, ? ??????????? ??? ??????? ??? ??????? ?? ??????????? ??
?????????? ??????? ??? ??????? (????. ??????? ??? 3?? ??????? 2014, Kamino
International Logistics ??? Datema Hellmann Worldwide Logistics, C?129/13 ??? C?130/13,
EU:C:2014:2041, ????? 54, 66, 67 ??? 71).

114 ? ????????, ??? ??????? ??????? ??? ??????? 111 ??? 113 ??? ??????? ???????
?????? ?? ??????? ??????? ??????????? ??? ??????? ??????? ??? ?? ??????? ???????
?????????? ?? ??????? ??????? ???????, ???????, ??????????? ??????? ?? ??????? ??
?????????? ??????? ?? ??????? ???????, ??? ??????? ???????, ??? ??????? ?? ??????? ??
?????????? ??????? ??????? ???????, ??? ??????? ??????? ?? ??????? ?? ??????? ??
?????????? ?? ???????.

115 ???????, ??? ??????? ??????? ??? ?????????? ??? ??????? ??? ??????? ??? ??
?????????? ?? ??????? ?? ??????? ??? ?? ??????? 213 ??? ??????? ??????????
?????????? -?? ???, ??????? ?? ?? ??????? ??? ??????? ?? ??????? ?? ??????? ???????????,
?????? ?? ??????? ??????? ??????? ???????- ??????? ??????? ??????? ??????? ???
?????????? ??????? ??? ??????? ??????? ??????? ??? ??????? ??? ??????? ??????? ??
???? ?? ?????? ? ??????????????? ??? ??????? ?? ??????? ??????? ?? ???????????, ???
?? ??????? ??????????? ??? ??????? ??? ??????? ??????? ?? ??????? ??????? ??
?????????? ??? ?? ??????? ??????? ??? ??????? ?? ??????? ??? ? ?? ??????? ??? C ??? ??
?? ??????? ??? ??????? ??????? ??????? ??? ??????? ??????? ?? ??????? ??????? ??
«????????» ????? ?? ??????? ?? ??????? ???????.

116 ??????? ??????????, ??? ?????? ?????????? ?? ?????? ???????????, ??? ?????? ???
?????????? ?????? ??? ?? ?????????? ?????????? ?????????? ??? ?????? ???' ??????
?? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
?????.

117 ???????, ?? ?????????? ??? ?????? ???, ??? ?????? ?????????????? ??? ?? ?????? ???
?????? ??? ?? ?????????? ??? ?? ?????? ?????? ?? ?????????????? ? ?????????? ???
?????????? ?????? ??? ?? ?????????? ??? ?? ?????? ?????? ??? ?????????? ??? ??????, ?? ??
???? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????? ?????? ??????, ??? ??
?????????? ?????? ??? ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ???
??? ??? ?????? ?? ?????????? ?????????? ?????? ?????? (????? ??? ??????????) ???
????? ?? ??? ?????????? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ???
?????????? ??? ?????????? ??? ?? ?????? ?????? ?????? ??? ?????? (????? ???
????????????????) (????????? ??? 3?? ?????? 2014, Kamino International Logistics ???
Datema Hellmann Worldwide Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ??? 75 ???
????? ?????????????? ??????????).

118 ? ??? ?????? ?? ?????? ?? ?????????? ??? ?????? ??? ??, ??????? ? ?????? 2006/112
??? ?????????? ?????? ??? ?????? ?? ??? ?????????? ??? ?????????? ?? ?????? ?? ??????
?? ?????????? ??? ?????????? ??? ?? ?????? ??? (??., ???' ?????????, ??????? ???
3?? ?????? 2014, Kamino International Logistics ??? Datema Hellmann Worldwide Logistics,
C?129/13 ??? C?130/13, EU:C:2014:2041, ??? 76).

119 ????????, ??????? ?????????? ??? ?????? ??? ?? ?????????? ?????? ??? ?????? ???
?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??????????
??????????, ? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ?????????????????? ??? ?????? 2006/112 (??., ???'
??????????, ?????? ??? 3?? ?????? 2014, Kamino International Logistics ??? Datema
Hellmann Worldwide Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ??? 77).

120 ??????, ? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?? ?????????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????. ???????????, ??? ?????? ??????, ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ? ?????????? ???, ??
???? ?????????? ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? (????. ??????
??? 3?? ?????? 2014, Kamino International Logistics ??? Datema Hellmann Worldwide
Logistics, C?129/13 ??? C?130/13, EU:C:2014:2041, ?????? 78 ??? 79, ??? 20?? ??????????
2017, Prequ' Italia, C?276/16, EU:C:2017:1010, ?????? 62, ??? ??? 4?? ?????? 2020, C. F.
(?????????? ??????), C?430/19, EU:C:2020:429, ?????? 35]. ?????????, ?? ?????? ???,
????????? ?? ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ?????? ? ?????? ??? ??????
????????? ? ??????, ??? ?????? ??????.

121 ??? ??? ??????? ????, ??????? ??? ?????? ?????????? ?? ?????????? ??? ?????? ???
? ?????????? ?????????? ?????????? ?? ?????? ??? ?????? ??? ?????????? ?? ??????????
??????????, ?? ? C ??? ?? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?? ???
?????????.

122 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???????, ??? ?????? ?????????? ???
?????? ?????? ?? ?????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????

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

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123 ??? ?????????? ??? ? ??????? ?????????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ???, ?? ???
????????? ?? ?????????? ??? ?????? ?????????? ??????. ?? ?????? ??? ?????? ?????? ?????????? ???
????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

1) ?? ?????? 64 ?? ?????? 2006/112/?? ?? ?????????? ??? 28?? ?????????? 2006,
????????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ???, ??? ?????????????? ??? ??
??? ?????? 2008/117/?? ?? ?????????? ???, ??? 16?? ?????????? 2008,

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

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

2) ?? ?????? 64, ?????????? 1, ??? ?????? 2006/112, ??? ?????????? ?? ??
????? 2008/117,

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

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

3) ?? ?????? 168, ?????????? ??, ??? ?????? 2006/112, ??? ?????????? ?? ??
????? 2008/117,

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

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

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

4) ? ??????? ??? ?????? ??? ??????? ??? ?????? ??? ?????????? ??? ?????????????? ????

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

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

(?????????)

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