

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

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

??? 19?? ?????????? 2017 (*)

«????????????? ?????????? – ????? ?????? ?????? ?????????????????? ?????? – ??????
2006/112/?? – ????? 13, ?????????? 1, ?????? ?????? – ?????????????? ?????????????? ???
????????????? ?????? ?????????? ??? ?????????? ?????? – ?????????????? ??? ??????
????? ?????????? ?????? ?????? ?? ?????? ?????? ?????? ?????? – ?????????? ??????
????? – ?????????? ?????????? ??? ?????????? – ?????? ?????????? ? ??????????
?????????»

???? ?????? C?344/15,

? ? ?????????? ?????? ?????????????? ?????? ?????? 267 ???, ??
????????? ?? Appeal Commissioners (????????? ??????????, ?????????) ?? ??????? ?? 11??
????????? 2015, ? ?????? ?????? ??? ?????????? ??? 6 ?????? 2015, ??? ?????? ???
?????

National Roads Authority

????

The Revenue Commissioners,

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

????????? ??? ??? J.?C. Bonichot, ?????????? ??? ?????? ????????, A. Arabadjiev ??? C.
G. Fernlund (????????), ????????,

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

?????????: L. Hewlett, ????? ?????? ????????

????????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???
25?? ??? 2016,

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

– ? National Roads Authority, ?????????????? ??? ??? E. O'Hanrahan, solicitor, ??? ??? M.
Collins, SC,

– ?? Revenue Commissioners, ?????????????? ??? ??? M.?C. Maney, solicitor, ??? ???
E. Barrington, SC,

– ? ?????????? ????????, ?????????? ??? ??? T. Henze,

– ? ?????????? ????????, ?????????? ??? ??? B. Majczyna, ????? ??? ??? ??? B.
Majerczyk?Graczykowska ??? K. Ma?kowska,

- ?????????? ???????, ?????????????? ??? ??? M. Owsiany?Hornung ??? ??? R. Lyal,
???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??? ?? ??????????
??? 8?? ?????????? 2016,

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

???????

1 ? ?????? ?????????????? ?????? ??? ?????? ??? ?????? 13, ?????????? 1,
?????? ??????, ??? ?????? 2006/112/?? ??? ????????, ??? 28?? ??????? 2006,
?????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ??? (?? 2006, L 347, ?. 1, ??? ?:
?????? ???).

2 ? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? National Roads
Authority (????? ??? ?????? ?????? ??????, ??? ????: NRA) ??? ??? Revenue
Commissioners (?????????? ?????, ???????) ?????? ?? ??? ?????? ??? NRA ??? ???
????????????? ??? (??) ??? ?????? ?????????????? ??? ?????????????? ???
????????? ?????? ?????? ?????? ?????? ?????????? ?????.

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

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

3 ? ?????? ??? ?????????? ??? ??????????????, ??? 1?? ?????????? 2007, ??? ???
?????? 77/388/???, ??? ????????????, ??? 17?? ????? 1977, ??? ?????????????? ???
????????? ??? ?????? ?????, ??? ??????? ?? ??? ????? ?????? ?????? ?????? – ???
????????? ??? ?????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?.
49, ??? ?: ??? ?????). ??? ??? ?????????? ?????? 1 ??? 3 ??? ?????? ???, ???
????????? ??? ?????????? ??? ?????? ?????, ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????, ?? ??? ?????????? ??? ?????????? ???
????? ??? ?? ?????????? ???' ??? ????? ?????? ??????.

4 ?????????? ??? ?????? ??? ?? ?????????? ??? ?????? 13, ?????????? 1, ?????? ???
????? ??????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 4, ?????????? 5,
????? ??? ?????? ??????, ??? ?????? ??????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????.

5 ?? ????? 2, ?????????? 1, ??? ?????? ??? ?????? ?? ????:

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

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

[...]

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

[...]».

6 ?? ????? 9 ??? ?? ??? ?????? ??? ?????? ?? ????:

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

?? "????????? ??????????????" ?????????? ??? ?????????????? ??? ??????????, ???
????????? ? ??? ?????????? ??????????, ?????????????? ??? ???? ??????????????
?????????, ??? ?????????? ?????????????? ??? ???? ??? ?????????????? ??? ??????????
?????????????. ?? ?????????? ?????????????? ??????????, ??????, ? ??????????????
????????? ??? ??????????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??????????.

[...]»

7 ?? ????? 13, ?????????? 1, ??? ?? ??? ????? ?????? ?????????? ?? ????:

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

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

?? ??? ??????, ?? ?????????? ?????? ?????? ?????????? ?????????? ??? ?????????? ???,
????? ??? ??? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??? ?????? ??? ??????????
????? ??? ?????? ??????»

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

? Value Added Tax Act, 1972

8 ?? ????? 8, ?????????? 2, ?, ??? Value Added Tax Act, 1972 (????? ??? 1972 ????
????? ?????????????? ????), ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??????????????
??? ?????? ??? (??? ????: ????, ????, ??? ?????? ????: ???, ????, ??? ?????? ???:

«?? ??? ?????????? ??? ?????? 2, ?? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ??????, ?????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ???, ??? ??? ??

(a) ?? ?????????????? ??? ?????? ?????????????? ??? ?????????? I (??? ?????????????? ???
????????? 7) ??? ?????? [??], ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ??
????? ? ??? ?????? ?????????? ?? ??? ?????????? ????, ?

(b) ? ?? ?????? ??? ?????? ? ?? ?????? ?????????? ??? ?????? ?? ??? ?????? ?? ???
????????????? ??? ?????? ?????? ??? ?????? ?? ??? ?????? ?? ??? ?????? ?? ??? ?????? ???
????????? ??? ??????????»

? Roads Act, 1993

9 ??? ??? ?????? ?????????????? ?????????? ??? ? NRA ?????? ??????????

????????? ??????? ?????? ? ?????? ?????????? ?????? ??? Roads Act, 1993 (????? ??? 1993 ??? ?? ?????? ??????, ??? ????: ?????? ??? ?? ?????? ??????) ??? ?????? ??????????????? ?? ?? ?????????? ??? ?????????? ??? ?????? ??? ??????.

10 ????? ?? ?????? 17, ??????????? 1, ??? ?????? ??? ?? ?????? ??????, ??????????? ??????
??? NRA ?????? ? ??????????? ??? ??????? ?????????? ??? ?????????????????? ??????? ??????
???????. ??? ?? ?????? ?????? ??? ??? ?????????? ??? ??? ??????? ??? ?????? ??? ?????????? ???
?????????? ??? ?????? ???.

11 ????? ?? ??????? ??????, ?? ?????? 57 ??? ?????? ?????? ?????? ?????? ??? ? NRA ?????? ??
?????? ?????? ??? ?? ?????? ?????????? ?????????? ?????? ?????? ??? ?? ?????? ?????? ?? ?????? ??
???.

12 ?? ?????? 58 ??? ?????? ?????? ??????????? ???' ?????? ??? ? NRA ??????? ?? ????????
??? ?? ??????????, ?? ?????????? ??? ?? ?????? ?????? ??? ?????? ?? ?????, ??? ??????
?????????? ?? ?????????? ??? ?????????? ?????????? ?????????? ??? ??? ???.

13 ???? ?? ?????? 61 ??? ??????? ??????, ? NRA ?????? ?????????????????? ?? ??? ?????? ?????? ???
????????????? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ??? ?????????? ???
????????? ??? ??? ??? ?? ??????

14 ??????? ?? ?? ????? 63 ??? ?????? ??? ?? ?????? ??????, ? NRA ????. ?????? ??
?????? ?? ??????? ?????????? ?? ???????, ?? ??? ?????? ??????? ?? ??? ?????? ??????????
?? ??????????? ?? ?????? ?? ?????? ?? ??????. ?? ??????? ????? ?? ?????? ?? ??????? ??
?????????? ?? ?????????? ?? ??? ?? ?????? ??? ?? ??????, ??????????? ?? ??? ?? ?????? ??
????? ??? ?? ?????????? ??? NRA ? ?????, ?????????? ?? ??? ?????? ??????????
?????? ?????? ??? NRA.

15 ?????? ??????, ??????????? ??????? ?? NRA ??? ?????? ?????? ??? ?????? 63
??? ?? ???? ?????? ?????? ?? ?????????? ?????? ?????????? ?????????? ??? ?????????? ???
????? ????. ???? ????????, ? ?????? ??????? ?? ?????????? ?? ?????????? ?? ?????????? ??,?
????????????? ? ???? ??? ?????????? ??????????: i) ?? ??????? ?? ??? ? ? ? ?????? ??
????? ?????????? ???/? ?????????? ??? ????, ii) ?? ?????????? ???/? ?? ?????????? ???
??? (? ?? ?????? ?? ?????????? ??? ?????? ?????? ???/? ?????????? ??? ???) ??? iii) ??
????????????? ??? ?? ??????? ??? ??? ?????????? ??? ?????? ?????????? ??? NRA (????????????????? ???
??????, ??? ??????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??? ?????????? ???
?????? ?????? ??? ?????????? ??? ??? ?????? ??? ??????).

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

16 ????? ??? ??????????? ???? ??????????? ???? ??????????? ???? ??????????? ???? ??????????? ???? ?? ???? ???????????
????? ?? ??????? ???? ??????? ???? ??????????? ???? ?????????????? ???? ??????????? ???? ??????????? ???? , ???? ?? ????
??? ?????????????? ???? ??????????? ???? ??????????? ???? ??????????? ???? ??????????? ???? ?????????-????????? ????
?????????? ?? ??? NRA.

17 ?? ??????? ??????????? ??????????? ?????? ??? ?????? ??? ??????? ?????? ???????
????? ??? ?????, ??? ?????? ?????????????? ?????????? ?????? ??? ??? ?????? ??
????? ?????????? ????. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????, ? NRA, ??????,
????????? ?????? ???, ???????, ?????? ?????????? ??? ?????????? ?????????? ??? ??
????????? ??? ?????? ??? ?????? ?? ?????? ?????????? ?? ?????????? ?? ?????????? ??? ??
????? ??? ?? ?????? ????. ?? ?????? NRA ?????????? ??? ?????? ??? ???????, ??
????? ??? ?????????????? Westlink ??? ?????? ??? ???????.

18 ??? ?????? ?????????? ??? ?????????????? Westlink, ??? ??? ????
????????????? ??? ?????? ??? ? ?????????????? ??? ???? ?????? ??? ??
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??
??? ?????????? ??? ??? NRA. ?????????? ??? ?????????? ?????? ?????? ??? ??
????????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??
????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? NRA, ? ???????
????????????? ??? ??? ??? ?????? ??????, ?????? ??? ?????? ?????? ??? ?????? ??? ??
????????????? ??? ?????? ?????? ?????? ??????.

19 ??? ?????? ??? 2010, ? ?????????? ??? ?????? ??? NRA ??? ??? ??? ???? ??
????????? ??? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??
????? ??? ? ?? ?????? ??? ??? ??? ???? ?????? ??? ?????? ?????? ?????? ??? ??
????????? ??? ??? ??? ?????? ??? ?????? 13, ?????????? 1, ?????? ?????? ??? ??
???.

20 ? NRA ?????? ??? ??? ??? ??? ?????????? ??? ???? ?? ???????, ??? ?????? ?? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?? ?????? ??? ???? ?????? ??? ?????? ??? ?????? ??? ??,
????? ??? ?????? 13, ?????????? 1, ?????? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ??
??? ??? ??? ???, ??? ?????? ?????? ?????? ??? Appeal Commissioners (?????????
????????? ???, ??????).

21 ?????? ??? ?????????? ??????????, ? ?????????? ??? ?????????????? ???, ??? ??
????? ??? ?????????? ??? 16? ?????????? 2008, Isle of Wight Council ??. (C?288/07,
EU:C:2008:505), ?? ??? 13, ?????????? 1, ?????? ?????? ???, ??? ?????? ??? ?????? ??
????????? ??? ??? ?????? ??? ???? ?????? ?????????? ??? ?????? ?????? ?????? ??? ??
??? ?? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ????. ? ??? ??
????????? ???, ??? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ??
????????? ?????? ??? ???? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??
????? ?? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

22 ?? ?????? ?????????? ?????????? ???, ?????? ??? ?????????????? ??? ? NRA ????
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ???
????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?. ?? ?? ?????? ??? ?????? ??
????? ?? ? NRA ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???.

23 ?????? ???, ?? ?????? ?????????? ?????????? ???, ??????, ??? ??? ?????? ??? ??
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ? ?? ?? ??? ??, ???
????????? ??? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??
????? ?????? ? ?????? ?????????? ???, ?????????? ?? ?????? ??? ?????? ??? ?? ? NRA ? ??
????????? ???, ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??
????????? ??? ??? ?? ?????? ??? ?????? ???.

24 ??????, ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?????? ?????? ??? ??
????????? ??? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??
????????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? Westlink ?
?? ?????? ??? ?????? ???.

25 ??????????????, ?? ?????????? ?????? ??? ??????? ?? ?????????? ??? ?????????? ?????
????? ?????? ??? ???? ???? ???? ? NRA ?? ?????????? ??????? ?????? ?? ??? ?????? ??????
????????? ??? ???? ???? ???? ?????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ?? ??????????
????????????? ?????????? ?????????? ?? ??? ???? ???? ???, ?? ?????????? , ?? ?????????? ??????
?? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ???? ???? ?????????? ?? ??????.

26 ??????????, ??? ????????????, ???, ??? ??????, ? ?????????? ?????? ? ?????? ??????????
?? ??????????? ?? ???? ?????? ?????????????? ?????? ?????????????? ??????????.
?????????????, ??????, ?????????? ??? ? ?????????? ?????? ?? ?????? ?????? ??????????
????????? ???, ? ?????????? ??????, ? ?????? –???' ?????????????? ??? ?? NRA– ???
????????? ?????? ??????????????, ??? ??? ?????????????? ?? ?????????? ??? ??????????
??? ?? ??? ?????????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ??? ??? ????.
?????????, ?????????????? ??? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ???,
??? ??????? ?????? ?????????? ??? ?? ?????????????? ??? ?????????????? ?????????? ?????? ?
?????????? ?? ??? ?????????????? ?? ?????? ?? ?????? ?????? ?????????? ?????????? ??
????????????? ??? ?????????? ??? ?? ??????.

27 ??????, ?? ?????? ??????????? ?????????????? ?? ?????? ? ?????? ?????? ??????????????
????????????? ?? ?????????? ?????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ????.

28 ??????????, ??? ???? ?????????????? ??? ?????????????? ?????? ??? ?????????????? ?? ?? ?
????? 21 ??? ?????????? ???????, ?? ?????? ?????????? ?????????? ?? ?????? ?? ?????? ?? ????
????????????? ??? ?????????? ?????? ?????? ?????? ? NRA ??? ?????? ??? ??????
????? ?? ?????????? ?????? ?????? ?? ?????????? ?? ?????????????? ?? ?????? ?????? ???,
?? ?? ??????, ?? ?????????????? ?????? ???, ?? ?????????? ? ?????????? ??? NRA ??
????????? ?? ?????????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????? ?? ??????????
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 13, ?????????? 1, ??????
?????, ??? ?????? ???.

29 ??' ?????? ??? ????????, ?? Appeal Commissioners (????????? ??????????) ??????????
?? ??????????? ?? ??????? ?? ?????????? ?? ??????????? ?? ?? ?????????? ?? ??????????? ??
????????? ??????????? ?? ??????????:

«1) ?????????????? ?????????? ?????? ?????? ?????????????????? ??? ?????????????? ?????? ?????????????? ?????
?????????? ?? ??? ?????? ?????? ?????????????? ?????????? ??? ?? ??? ?????? ?????? ?????? ?????? ??????????
?????????? ?????? ??? ?????????????? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ?????????? ??????????
?? ??? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????????? ??????????, ?????? ??
????????? ?????? ??? ?????? 13, ?????????? 1, ??? ?????? [?] ?? ?????????? ??? ?????? ??
????? ??? ? ?????????????? ?????? ?????? ?????? ?? ?????????? ??? ?????????? ??
????????????? ?? ??? ?????? ?????????????? ?????????? ??????, ?? ?????????? ? ?????????????? ??
??? ?????????? ?????????? ?? ?????????? ?? ?????????? ?????? ??? ?????? ?? ?????????? ??? ??????
?? ?????????? ?????????? ??? ??????????, ?????? ?) ??? ?????? ??? ??? ?????? ??
????????? ?????????? ?????????? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ???
????????????? ?????? ???) ??? ?????? ?????? ?????? ??? ?? ?????????? ??? ???
????? ?????????? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??
????????? ?? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????????? ?????? ??? ?? ??????,
? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??????;»

2) ?? ??? ??????? ????????, ?? ??? ??????? ?? ?????? ?? ?????? ??? ??????
????????? ?????????? ??? ???????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
13, ?????????? 1, ??? ?????? [??];

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

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

30 ? ?????????? ????????, ??? ?? ????????, ?? ?????? ?? ?????????????? ?? ???????????,
???? ?? ?????????? ??? ?????? ????? ?? ?????? ?????????? ?? ??? ?? ?????? ???, ??
????? ?? ????????, ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ???
??? ??? ?? ?????? ??? ??? ?????????? ??? ???????, ? NRA ?????????? ?? ??????? ???.

31 ????????????, ????, ??? ?????????? ??? ?????? ??? ?????? ?????? ?? ?????? ??
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??.,
???????, ??????? ??? 21?? ?????????? 2016, Radgen, C?478/15, EU:C:2016:705, ??????
27 ??? 32 ??? ??? ?????????? ??????????).

32 ????????, ??? ??????? ??? ?????????????? ?? ?? ?????? 267 ??? ?????????????? ????
??? ?????????? ??? ?? ?????? ??????????, ?????????? ?????????????? ??? ??????
????????? ?? ?????? ??? ?????????? ??? ?????????? ?? ?????? ??? ?????? ??? ??????????
????????? ??? ?????????? ?? ?????????? ??? ??????????, ?????????? ??? ?????? ??? ??????????
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? 2014, Wilmory, C?605/12, EU:C:2014:2298, ??? 33 ??? ??? ??????????????
?????????).

33 ?? ????????, ??? ?? ?????? ?????????????? ?????????? ?????????? ??? ?? ??????
????????? ????, ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???, ? NRA ??????? ??
????????? ????, ??? ?????? ??? ?????????????? ??? ?????????? ?????? ?????????? ????
????????? ????.

34 ??? ??? ????????, ?? ?????????? ??? ?????? ?? ?????????? ??? ?????????? ??? ???? ??????
NRA, ??? ??????? ?????????? ?????????? ????, ?????? ?? ?????? ?????????? ??? ??????
????????? ??? ?????????????? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ??????????
????????? ??? ???, ?? ?? ??????, ? ?????????????? ??? ?????? ?? ?????????? ??? ??????????
??? ?????? ?????????? ??? ?????? 13, ?????????? 1, ??? ?????? ???.

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

35 ?? ?? ??? ?????????????? ??? ??????????, ?? ?????? ?????? ?? ?????????? ??? ??????
?? ?????? ?????????? ???' ?????? ?? ?????? ?????????????? ?? ?? ?????? 13, ?????????? 1,
????????? ????, ??? ?????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ??? ?????? ??? ??????
????????? ????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????????
????????????? ??? ?????? ?????????? ?? ??? ?????? ?????????? ?????? ??? ?????? ??????????
?? ?????????????? ?? ?????????? ?? ?????? ?????????? ?????? ??? ?????????? ??? ??????????
????? ?????? ?? ?????? ???' ?????????? ?????????? ??? ?????? ?????????? ??? ?????? ??????????
????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??????????

36 ?????????????? ??? ?? ?????? 13, ?????????? 1, ??????? ??????, ??? ??????? ??????
????????? ?????????? ??? ?????? ??? ?????? 13, ?????????? 1, ?????? ??????, ??? ??????
????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ?????? ?????? ???
????????????? ??? ??? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? . ????????, ? ??????
????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? 2, ?????????? 1,
??? ??? ?????? 9 ??? ?????? ?????? ??????, ??? ??? ?????? ?????? ?????? ??????????????
????????? (??., ???' ???????, ??????? ??? 4?? ??????? 2009, SALIX Grundstücks-
Vermietungsgesellschaft, C?102/08, EU:C:2009:345, ??????? 67 ??? 68).

37 ????????, ??? ?????? ??? ?????? ?? ?????????? ??? ?? ?????? 13, ?????????? 1, ????????
??????, ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? 13,
????????? 1, ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ????????
????????? ?? ?????? ?????????? ?? ?????? ?????? (??., ???????, ?????????? ??? 20??
????????? 2003, Taksatorringen, C?8/01, EU:C:2003:621, ??????? 61 ??? 62, ?????? ??? ??
25?? ??????? 2010, ??????? ??? ?????? ???????, C?79/09, ?? ??????????????, EU:C:2010:171,
????? 49).

38 ??? ?? ?????? 13, ?????????? 1, ??????? ??????, ??? ?? ??? ?????? ???????, ?? ????????
????? ??????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??? ??????????????
??? ??????? ??? ?????????????? ?? ?????? ???????, ?????? ? ?? ??????? ??? ?????? ???
?? ??????? ?? ?????????? ?????????? ??? ???????.

39 ??? ?? ?????????? ??? ?????????? ?????? ?? ??????? ?????? ?????? ???????????, ???????,
??? ? ?? ??? ?????? ??????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ?? ??????? ??????????
????????? ??????? ??? ?????? ??????? ?????? ??? ?????? ?????????? ?? ?????? ??? ??????????
????????? ??????. ? ?????? ??????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ???????????, ?? ??????? ??? ?????? ???
????? ?????? ?????????? ?? ?????? ?????????? ??? ?? ?????? (??., ???????, ???????
?? 25?? ??????? 2010, ??????? ??? ?????? ???????, C?79/09, ?? ??????????????,
EU:C:2010:171, ?????? 90 ??? ??? ?????????????? ??????????).

40 ????????, ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ??
????????? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??????????
?????????. ? ??????? ??? ?????????? ?????? ?????????? ?????????? ?????????? (??., ???????,
?????? ??? 17?? ??????? 1989, Comune di Carpaneto Piacentino ?.., 231/87 ?? 129/88,
EU:C:1989:381, ?????? 32).

41 ??????, ?? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ?????? ?? ????????
????????? ?? ?????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?? ????????
????????? ?????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (????????? ???
25?? ??????? 2010, ??????? ??? ?????? ???????, C?79/09, ?? ??????????????, EU:C:2010:171,
????? 90 ??? ??? ?????????????? ??????????, ?????? ??? ??? 29?? ?????????? 2015, Saudaçor,
C?174/14, EU:C:2015:733, ?????? 74).

42 ? ?????? ?????????? ?????????? ??? ?????? ?????????? ?????? ?? ?????????? ??? ??
?????, ?? ??? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ??????????
????????? ? ??????? ??? ??????, ??? ?????? ?? ?????????? ?? ?????? ??????????

????????????? (?????? ?? 16?? ??????????? 2008, Isle of Wight Council ??., C?2288/07, EU:C:2008:505, ??? 64).

43 ????? ?????????? ??? ?? ??????? ??? ??????? 13, ?????????? 1, ??????? ??????, ???
?????? ?? ???? ?? ?????????? ??????? ?? ?? ??????? ???, ? ??????? ???
??????????, ??????, ??? ? ??????? ??????????? ??????? ??? ??????? ??? ?????????? ???????????,
?????????? ? ???????, ?? ??? ??????? ??? ????? ?????????? ??????? ???, ??????? ???,
??? ? ?????????? ?????????? ??? ??? ????? ?????????????? ??? ????? ??? ?????? ??
???????? ?? ??????????, ??? ?? ?????? ??? ???????????, ?????????? ???.

46 ?????? ???? ?????????????? ?????? ?????????????? ?????? ?????? ?? ?????????????? ?????? ?????? ?????? ?????? ?
?????????? ?????? ?????? ?????????????? ?????? ?????????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ?
?? ?????? ?????? ?????????? ?????????????????? ???? ???? NRA. ?????? ??????, ?? ?????????? ???? ?
?????????? ?????? ???? ???? ?????? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?
??? ? NRA ?????????? ?????? ???? ?????? ?????? ?????? ???? ?????? ????, ????, ??
????????? ???? ???? ?????????? ?????? ???? ?????????? ?????? ?? ?????? ???? ?????? ???? ?????????? ????, ?
????? ?????? ?? ?????????????? ???? ?????? ?????????? ?????? ???? ?? ?????? ????

48 ??????????? ? ?????????? ??, ??? ?????????????? ??????, ? ??????????????????

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

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

50 ??? ??? ?????????? ???, ?????????? ??? ? NRA ???? ?? ??????????????
????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??????, ? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ???
????????? ?? ?? ?????????? ??? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????? ?? ?????? ???' ?????? ?????? ???
????????? ?? ??? NRA ???? ?????? ?????? ?????????? ??????????. ???????, ???
????????? ??? ??? ? ?????????? ??? ?????? ?????? ?????????? ?????????? ???, ??? ??? ??? ??????
??? ?????????? ??? ?????? ?????? 42 ??? ?????? ?????? ???, ??? ??? ??? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? NRA. ?? ?? ??????, ??
????? 13, ?????????? 1, ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ?????? ?????? ???, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ??? ?????? ??? ?????? ???.

51 ??? ?????? ??? ?????? ??? ??????????????, ? ?????? ??? ?????? ?? ?????? ???
????????? ??? ?????? ??? ?? ??? 13, ?????????? 1, ?????? ???, ???
????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ??????
????????? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ???' ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
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52 ??? ?????? ??? ? ?????? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?' ???
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.
??? ??? ?????? ???, ??? ?????? ??? (????? ????) ??????????:

? ?????? 13, ?????????? 1, ?????? ??????, ??? ?????? 2006/112/?? ???
?????????, ??? 28? ?????? 2006, ?????? ?? ?? ??? ?????? ??? ?????? ???
????????? ???, ??? ?????? ??? ?????? ???, ?? ??? ?????? ??? ?????? ??? ? ?????? ???
????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???' ?????? ??? ??????
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(???????????)

* ?????? ????????????: ? ???????