

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

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

??? 15?? ?????????? 2017 (\*)

«????????????? ?????????? – ?????????? – O????? 2006/112/?? – ????? 168, ?????????? ?,  
????? 169, ??????? ?, ?, ???? 214, ?????????? 1, ??????? ? ? ? ?, ??? ?????? 289 ???  
290 – ?????????? ?????????? ??? ?????????? ? ?????????????? ?????? ??????????????????  
????? (???) ??? ??? ?????? – ?????? ?????? ?????????????????? ?? ??? ?????? ?????? ??? –  
????????? ??? ??? ??? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???»

???? ?????? C?507/16,

? ? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???  
?????? ?? Administrativen sad Sofia?grad (?????????? ?????????? ?????????????? ???  
??????, ?????????) ?? ?????? ??? 12?? ?????????? 2016, ? ??? ?????? ?????????? ???  
????????? ??? 26 ?????????? 2016, ??? ?????? ??? ??????

### **Entertainment Bulgaria System EOOD**

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**Direktor na Direktsia Obzhavane i danachno-osiguritelna praktika» – Sofia,**

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

????????? ??? ??? J.?C. Bonichot (????????), ??????? ?????????? ?????????? ??????????, S.  
Rodin ??? E. Regan, ????????,

?????? ??????????: P. Mengozzi

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

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

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

- ? Entertainment Bulgaria SystemEOOD, ?????????????? ??? ??? S. Georgieva,
  - ? Direktor na Direktsia «Obzhavane i danachno-osiguritelna praktika» – Sofia,  
????????????? ??? ??? A. Georgiev,
  - ? ?????????? ????????, ?????????????? ??? ??? E. Petranova ??? M. Georgieva,
  - ? ?????????? ????????, ?????????????? ??? ??? L. Lozano Palacios ??? P. Mihaylova,  
?????? ??? ?????????? ??? ??????, ??? ?????? ??? ?????? ?????????? ???????????, ?? ?????????? ???  
?????? ??? ?????????? ??? ????????,
- ?????? ??? ????????

???????

1 ? ?????? ?????????????? ?????????? ?????? ??? ???????? ??? ?????? 168, ?????????? ??  
?? ?, ??? ?????? 169, ?????????? ??, ??? ??? ?????? 214 ??? ?????? 2006/112/?? ???  
?????????, ??? 28?? ?????????? 2006, ?????? ?? ?? ?????? ?????? ?????? ??????????????  
????? (?? 2006, L 347, ?. 1), ????? ?????????????? ?? ??? ?????? 2009/162/?E ???  
?????????, ??? 22?? ?????????? 2009 (?? 2010, L 10, ?. 14) (??? ????: ?????? 2006/112).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? Entertainment  
Bulgaria System EOOD (??? ????: EBS) ??? ??? Direktor na Direktsia «Obzhalvane i danachno-  
osiguritelna praktika» – Sofia (????????????? ??? ?????????? «????????? ??? ?????? ????  
????? ??? ?????????? ??? ??? ?????????? ??????????» ??? ??????, ??????????), ??????  
?? ?????????????? ??? ??? ?????? ?????? ?????? ?????????????? ?????? (???) ??? ???  
????????????? ??? ??? ?????? ?????? ??????????????.

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

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

3 ?? ?????? 168 ??? ?????? 2006/112 ?????????? ?? ????:

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

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

4 ?? ?????? 169 ??? ?????? ?????? ?????? ?? ????:

«????? ??? ??? ?????? ??? ?????????? ??? ?????? 168, ? ?????????? ??? ?????? ???  
????????? ?????? ??? ??? ?????? ??? ?????? ???, ?????? ?? ?????? ??? ??????  
????????? ?????????????? ??? ??? ?????? ?????? ??? ?? ?????????? ?????????? ??? ????:

) ??? ?????? ??? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ??? ?????? 9, ?????????? 1,  
????????? ??????, ?? ?????? ?????????????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????  
????????? ? ?????????????? ? ?????? ??? ??? ?? ?????????? ?????????? ?????????? ??? ????  
????????????? ??? ??? ??? ?? ?????? ?????? ????,

[...]».

5 ?? ?????? 214 ??? ?? ??? ?????? ?????????? ?? ????:

«1. ?? ?????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?? ?????? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ????:

) ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? 9, ??????????  
2, ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ? ??????  
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????????????

? ?????? ? ?? ??????? ?????????? ??? ?? ?????? ? ??? ?????????? ?????????????? ??? ??  
????? ?????????? ? ?? ?????????? ?????? ?????? ?? ?? ?????? 194 ?? 197 ?? ?? ?????? 199,

[...]

) ?? ?????????????? ??? ??, ? ?????? ?????????? ??? ?????????? ?????? ???,  
????????? ??? ?? ?????? ?????? ?????????? ??? ?? ?????? ?????? ?? ?? ??????  
196?

) ?? ?????????????? ??? ??, ?????????????? ??? ?? ?????????? ?????? ???, ? ??????  
????????? ?????????? ??? ?? ?????? ?????? ?????? ?????? ??????, ??? ?? ?????? ?????????? ???  
??? ?????????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????????? ?? ?? ?????? 196.

[...]»

6 ?? ?????? 196 ?? ?????? ??????? ??????? ?? ??????:

«? ??? ?????????? ??? ?? ?????????? ??? ?? ?????? ? ?? ?? ?????????? ??? ?? ?????? ??????  
????????? ??? ?????????? ??? ?? ?????? ?????? ???, ??? ?? ?????? ?????????? ?? ?? ?????????? ???  
????????? ??? ?? ?????? 44, ?????? ?? ?????????? ?????? ?????????? ??? ?? ?????????? ???  
???? ?? ?????????????? ??? ?????????? ??? ?? ?????? ?????????? ??????»

7 ?? ?????? 282 ?? ?????? 2006/112, ?? ?????????? ??? ?? ?????????? ???  
????????????? ??? ?? ?????? 2 ?? ?????? ?????? ??? ?????? ?????????? ??? ?? ?????????? ???  
???? ?? ?????? ?????????? ??? ?????????????? ??? ?? ?????? ?????????? ???.

8 ?? ?????? 287 ?? ?????? ?????? ?????? ?? ????:

«?? ?????? ??? ?? ?????????? ??? ?? 1? ?????????? 1978 ?????? ?? ?????????? ???  
????????????? ??? ?? ?????? ??? ?????? ? ?????? ?????????? ?????? ?? ?? ?????? ??? ?? ???  
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????????? ??????, ?? ?????? ?? ??????????  
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ??????????:

[...]

17) ? ??????????: 25 600 [????],

[...]».

9 ?? ?????? 289 ?? ?? ?????? ?????? ?? ????:

«?? ?????????? ??? ?? ?????? ??? ?????????? ??? ?? ?????? ??? ?? ?????? ?? ?????????? ???  
?? ?? ?????? ?? ?? ?????? 167 ?? 171 ?? ?? ?????? 173 ?? 177 ?? ?? ?????? ??? ??????????  
????????? ??? ?? ?????????? ????.»

10 ?? ?????? 290 ?? ?????? 2006/112 ??????:

«?? ?????????? ??? ??, ??? ?????????? ??? ?????? ??? ?? ?????? ??? ??, ?????? ??  
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ?????? ??? ?????????? ???  
????????? ??? ?????? ?????? ??? ?????????? ??? ?? ?????? 281. ??? ?????? ?????????? ???  
????????? ??? ?????? ?????? ??? ?????? ??? ??, ?? ?????? ?????????? ??? ?????????? ???  
??? ?? ?????? ??? ?????? ????.»

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

11 ?? ?????? 70, ??????????? 4, ??? Zakon za danak varhu dobavenata stoynost (????? ???  
??? ?????? ?????????????? ????, DV ?????. 63, ??? 4?? ?????????? 2006, ??? ????: ZDDS)  
????????? ??? ?? ?????????????? ??? ?????? ??? ?????? ?????????? ?????? ?? ?????? 97a ???  
ZDDS ??? ?????? ?????????? ?????????? ??? ??? ??? ??? ??????.

12 ?? ?????? 94 ??? ZDDS ??????????, ??? ?????????? ??? 3, ??? ? ?????? ??? ??????  
??? ?????? ?? ?????? ??? ?????????? ??? ??????????.

13 ?? ?????? 96 ??? ZDDS ???????????, ??? ?????????? ??? 1, ??? ??? ??????????????  
????? ??? ?? ??????????? ?????? ?????????? ?????? ?????? ?????????? 50 000  
????????? ??? (BGN) (?????? 25 600 ???) ??? ?????? ?????????? ??? ??? ??????????  
????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?? ??????  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ??????  
?? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ??????  
????? ??????.

14 ?? ?????? 97a ??? ZDDS ?????? ?? ???:

«1. ?? ?????? ??? ??????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? 3, ?????????? 1, 5 ??? 6, ?????????? ?? ??????????  
????????? ??? ??????, ??? ?????? ??? ?????????? ?????????? ?? ?????? ?????????? ???  
????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? 82, ?????????? 2, ??? ??? ?????? ??? ??????.

2. ?? ?????? ??? ??????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? 3, ?????????? 1, 5 ??? 6, ?????????? ?? ??????????  
????????? ??? ??????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? 21,  
????????? 2, ?? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??????.

3. ?? ?????????????? ?????? ??? ?????????? 1 ?????? ?????????? ??? ??  
????????????? ??? ??? ?????? ??? ?????? ??? ?????????? 2, ??? ??????????.

[...]»

15 ??? ?? ??? 100, ?????????? 1, ??? ZDDS:

«???? ?????????? ???, ? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????????  
????????? ??? ?? ?????? 96, ?????????? 1, ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ???  
??? ?????? ????.»

16 ?? ?????? 113, ?????????? 9, ??? ZDDS ?????????? ?? ???:

«?? ?????????? ???, ?? ?????? ??? ?????? ?????????? ?????????? ??? ??????????  
????? ? ??? ?????? ?????????? ??? ?????? 97?, ?????????? 1 ??? 2 [...], ??? ??????  
????????? ?????? ??? ??? ?????? ?????? ??? ??????.

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

17 ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ? EBS ?????? ?????? ??? ??  
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
?????????, ??? ?????? ??? ?????????? ???????????, ?? ?????????? ?????????? ? ?? ??????????  
?????.

18 ??? ??? 21?? ?????????? 2010, ? EBS ???????? ??? ?????? ??? ?????? ??? ??????  
97a, ?????????? 2, ??? ZDDS, ?? ????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
??? ????? ?????????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ???  
?????? ?????? ?????? ??????.

19 ??? ??? ?????? ?????? ????? ???????????, ? EBS ??? ?????????? ?????????? ??? ???  
????????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ???  
????????? ??? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ??????.

20 ? EBS ?????????? ??? ??? ??? ??? ?????????? ?????????? ??? ?????? ???  
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????.

21 ?????? ?????????? ????, ? Natsionalnata agentsia za prihodite (????? ??????  
????????? ????, ??????????) ?????????? ??? ? EBS ??? ?????????? ???, ??? ??? 30  
????????? 2013, ?? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?? ?????????? ???  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????? ?????? ?????????? ?? ?????????? ??? ?????? ???, ?????? ??? ?????? 96, ??????????  
1, ??? ZDDS.

22 ?? ?????????? ????, ??? ?????? ?????? ???, ???, ??? ? EBS ??? ?????? ??? ?????????? ??  
????????? ??? ?????? ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???, ???,  
ZDDS ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ???, ???  
????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 97a ??? ZDDS ???, ??????,  
????? ??? EBS ?????????? ??? ?????? ??? ?????? ?????? ?????????? (??? ???:  
????????????? ??? ?????? ?????? ???).

23 ?? ?????? 30?? ?????????? 2015, ? ?????????? ??? ?????????? «????????? ???  
????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ???  
?????, ?????????? ??? ? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? EBS ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 96,  
????????? 1, ??? ZDDS, ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????  
??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

24 ?????????? ?? ?????????? ??? ?????? 2 094 196 BGN (????? 1 070 741 ???) ???  
????? ??????????, ? EBS ?????? ??? ?????? ??? Administrativen sad Sofia?grad  
(????????? ?????? ?????? ??? ?????? ???, ??????????) ?????? ??? ??????  
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

25 ?? ?????????? ??? ?????? ??? ?????? ?? ??? ?? ?????????? ??? ?????? 70, ??????????  
4, ??? ZDDS ??? ??? ?????? 2006/112.

26 ?????????? ???, ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? 97a ??? ZDDS, ??? ?????? ??? ?????? ??? ?????? ???  
????????? 4, ??? ZDDS, ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

27 ??? ?????? ??? ?? Administrativen sad Sofia?grad (?????????? ??????????)  
????????? ??? ?????) ?????????? ?? ?????????? ?? ?????????? ??? ?? ?????? ???  
????????? ?? ?????? ?????????? ??????????:

«1) ??? ?? ????? 214 ??? [???????? 2006/112] ??? ?????? ???, ?? ?????????? ?? ??  
????????? ?????????? ??? ?????? ??????, ?????????? ?????????? ?????? ???  
????????? ?????? ?? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ???  
????? ?? ?????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ??????, ???  
????????? ??? ?????? ?????? 97? ??? 70, ?????????? 4, ??? ZDDS;

2) ??? ?? ????? 168, ?????????? ??, ??? ?? ????? 169, ?????????? ??, ??? ??????  
2006/112 ??? ?????? ?? ?????? ?????????? ??????? 214, ?????????? 1,  
????????? ??, ??? [?? ????] ?????? ??? ?????? ?????? ?????? ??? ?? ?????? ??  
????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?? ?????? ?????? ???  
????????? ??? ?? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ???  
??? ?????????? ??? ?? ?????? ?? ?????? ?????? ?????? ??? ?? ?????????? ?????? ??????  
??? ?????????? ??? ?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ???;

3) ??? ?? ????? 168, ?????????? ??, ??? ?? ????? 169, ?????????? ??, ??? ??????  
2006/112 ??? ?????? ?? ?????????? ???????, ??? ?? ?????? 70, ?????????? 4, ???  
ZDDS, ?????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?? ?????? ??  
????????? ?? ?????? ?????? ?????????? ??? ?? ?????? ?????? ??? ?? ?????? ???  
????????? 1, ?????????? ???, ??? ?? ?????? ??? ?? ?????? 214, ?????????? 1, ??????????  
??, ??? ?????? 2006/112;»

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

28 ?? ?? ??? ?????? ?????????? ???, ?? ?????? ?????? ?? ??????????????, ?? ?????? ??????????  
?????, ???' ??????, ??? ?????????? ??? ?????? 168, ?????????? ??, ??? ?? ?????? 169,  
????????? ??, ??? ?????? 2006/112 ?????????? ?????? ??? ?????? ??? ?????????? ??????????  
????? ???, ?????????????? ??? ?????? ??? ?????? ?????????? ?????? ???, ?? ?????? ???  
??? ?? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???  
????????????? ??? ?????? ?????? ?????????????? ?? ?????? ?????? ???, ??? ?????? ??????????????  
??? ?? ??? ?????? ?????????? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? ???  
????????????? ??? ?????? ?????? ?????? ???, ??? ?? ?????? ??? ?????? ?????? ?????? ???  
????? ??? ?????? ??? ?????? ?????? ?????? 214, ?????????? 1,  
????????? ??? ?? ???, ??? ?????? 2006/112.

29 ??????, ???' ?????, ?? ?????????????? ??? ?? ?????? 214, ?????????? 1, ?????????? ??  
?? ??, ??? ?????? 2006/112 ????, ??????????, ??? ?????????? ??? ?? ?????? ??  
????????? ??? ?????? ?????? ??????, ??? ?????? ?????? ??????, ?????????? ??? ?? ?????? ??  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? 196 ?? ?????? ??  
????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?? ?????? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??????  
????????? ??? ?????? ?????? ?????? 196. ??? ?? ?????? ?????? ?????????????? ?????? ??  
????????? ??? ?????? ?????? ?????? ?????? ?????? 97a,  
????????? 1 ?? 2, ??? ZDDS.

30 ??????, ?? ???????, ?? ?????????? ???, ??? ?????? ?????????? ??? ?????????? ??  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?? ?????????? ? ?????????? ??

????????????? ??? ?? ??????????????? ?? ??????????? ????????, ??? ?? ?? ??  
????????????? ??? ?? ??????????? ?? ??????? ??????? ??????? ??????? (??????  
??? 9?? ??????? 2015, Salomie ??? Oltean, C?183/14, EU:C:2015:454, ??? 58 ??? ???  
????????????? ??????????).

31 ?? ?????????? ??? ?? ?????? ?????? ??? ? ?????????????? ??? ?? ??? 214 ??? ??????  
2006/112 ??????? ??????? ?????????? ??????? ??????? ??????? ??????? ??????? ???  
?????????? ???????, ? ??? ?? ?????? ?? ?????? ?? ?????? ?? ???????, ?????? ????, ??  
????????? ?? ??????? ??? ?? ???, ?????? ?????????? ?? ?????? ?????????? ?????? ???  
????????????? ?????????? (?????? ??? 9?? ??????? 2015, Salomie ??? Oltean, C?183/14,  
EU:C:2015:454, ??? 60 ??? ??? ?????????? ??????????).

32 ??????? ?????????? ??????? ??? ? ?????????? ?? ??? ?? ??? ??????? ??  
?????????? ??? ?? ?????? ??? ?????????? ??? ??????? ??? ?? ??? ?? ??? ??????? ??????  
?? ?? ?????? ??????? ?????? ??????? ??? ?? ?????????? ??? ??????? ?????????? ??????  
????????????? ??? ?? ?????????? ?????? (?? . ??????? ??? 9?? ??????? 2015, Salomie ???  
Oltean, C?183/14, EU:C:2015:454, ??? 61 ??? ??? ?????????? ??????????).

33 ??????? ?????????? ???????, a fortiori, ??? ?????? ?????????? ??? ??????? ??  
????????? ?????????? ??? ?? ??? ?? ?????? ?? ?????????? ??? ?????????? ??? ?? ??? ??  
????????? ?????? ??????? ?????? ?????? ??? ?????? ??? ?? ??? ?? ??? ?????? ?????????? ???  
?????? 214, ?????????? 1, ??????? ?? ??? ??, ??? ??????? 2006/112.

34 ????? ?? ???????????, ??? ?????????? ??????? ?????????? ?????????? ? ?????????? ??? ?  
?????? 2006/112 ?????? ?? ?????????? ??? ?? ??????? ??? ?? ?????????? ??????????  
????????? ?????? ??? ?????????? ?????????? ??? ??, ?????????????? ??? ??????? ??????  
?? ??????? ???????, ?? ??????? ??? ?? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ??????? ???  
????????? ?????????? ??? ?????????? ??? ?? ?????? ?????????? ??? ?? ?????? ??? ?? ??????? ???,  
?? ??????? ?????????? ??? ?? ?????? ?????? ?????????? ?? ?????? ?????? ??? ?? ??????? ???  
????? ??? ?? ??? ?????? ?????? ?????????? ??? ?? ?????? ?????? ??? ??, ??? ?? ??? ?? ??? ??  
????? ??????? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ?????????? ??? ?? ???????  
214, ?????????? 1, ??????? ?? ??? ??, ??? ??????? 2006/112.

35 ??????, ??? ?? ?????? ??? ?????????? ?????? ?????????? ??????? ??? ? ?????? ??????????  
????????? ??? ?????????? ??????.

36 ???????, ??? ?? ?????? ?????????????? ?????????? ?????????? ???, ?????????? ??? ?  
EBS ??? ??????? ?? ?????????? ?????????? ??? ?? ?????? ??? ??????????, ??? ?? ??? ??  
?? ?????? ??????? ???, ??? ??????? ?????? ?? ??? ?? ?????? ?????? ??? ?????? ??? ?? ??? ??  
?????? 97a, ?????????? 1 ??? 2, ??? ZDDS, ??? ??????, ??????????, ?? ?????? ??? ?? ??? ??  
????????? ??? «????????????» ??????? ?????????? ??? ?? ?????? 96 ??? ZDDS.

37 ?? ?? ??????, ??????? ?? ?????????? ?????????? ??? ?? ??? ?? ?????? ??? ??????? ??  
?????? ??????? ??? ?? ?????? ??? ?? ?????? 97a, ?????????? 1 ??? 2, ??? ZDDS ??? ?? ??  
????????? ??? ?? ?????? ??? ?????????? ?????????? ??? ?? ?????? ??? ??????????.

38 ??? ?????????? ???, ?????? ?? ?????????? ??? ?????? ?????????? ??? ??  
????????? ?? ?? ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ??????, ?? ?????? ??  
????????????? ?? ?????????? ?????? ?????????? ??? ?? ?????? ?????? ??? ?? ?????? ??? ??  
??????, ?? ?? ??? ?????? ?????????? ??? ?? 168, ??????? ??, ??? ?? ??? ?? 169,  
????????? ??, ??? ?????? 2006/112 ??????? ?????? ?????? ??? ?????????? ??? ?????????? ???  
????? ???, ?????????????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?????????? ???  
????????? ??? ?? ??? ?? ?????? ???, ?? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ??

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

39 ?????, ????, ?? ?????????? ?? ??? ???? 168, ??????? ??, ??? ?????? 2006/112  
????????? ???, ??? ?????? ??? ?? ?????? ??? ?? ?????????? ?????????????? ??? ????  
?????? ??? ?????????????? ??????? ???, ? ?????????? ??? ?????? ??? ?????? ?? ???????, ???  
?????? ??? ?????? ??? ?????? ?????????????? ??? ?????? ???, ?? ?????????? ??? ???  
????????? ??? ??? ??? ???? ?????? ?????????? ? ?????????? ??? ?? ??? ?????? ?????? ???  
????? ?? ?? ??? ?????? ??? ?????????????? ? ?????????? ?? ??? ?????????? ??? ??? ???  
????????? ??? ??? ?????????????? ? ?????????? ?? ??? ?????????? ??? ??? ?????? ?????? ???  
????? ???.

40 ?????, ?????????? ?? ?????????? ?????????????? ??? ?????? ??????? ???  
????????????? ??? ?? ??? ?? ??? ?? ?????? ??? ?? ?????????? ?? ?????????? ??? ??????????  
???? ?????? ??? ?? ??? ?? ?????? ?????????? ??? ?????? ??? ?????? ??????. ???????, ?? ??????  
289 ??? ?????? 2006/112 ??????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ???  
??? «??? ?????? ?? ?????? ?????????? ??? ??? ?????? ?? ??? ?????? 167 ??? 171 [...] ??? ??  
????????? ?????????? ??? ??? ?????????? ???».

41 ?????, ?? ??? 169, ??????? ??, ??? ?????? 2006/112 ?????????? ???, ???  
??? ?????????? ??? ?????????? ?? ??? 168 ??? ?????? ???, ? ?????????? ??? ?????? ???  
???? ?????? ?? ?????? ??? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????? ??? ?? ?????????? ?????????????? ??? ??? ?????? ?????? ??? ?????? ??? ??? ??????????  
???? ?????????????? ??? ?????? 9, ?????? 1, ?????? ???, ??? ?????? ???, ??  
????? ?????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?  
????????????? ? ??? ?????? ??? ?? ?????? ?????? ?????????? ?????????? ??? ??????  
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????.

42 ?????, ?? ??? 169, ??????? ??, ??? ?????? 2006/112, ? ?????? ???  
????????? ?????????? ???????, ??? ???????, ??? ?? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ?? ?????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ??? ??????  
????? (??., ???' ???????, ?????? ??? 22? ?????? 2010, RBS Deutschland Holdings,  
C?277/09, EU:C:2010:810, ??? 32). ?? ?????? ??? ?????? ?????? ??? ?????? ??? ??  
???? ?????? ?????? ?? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ???  
???? ??? ??? ?????? ??? ?????? ??? ?????? ??? (??.. ????, ???' ???????, ??? ?????? ???  
22? ??????? 2010, RBS Deutschland Holdings, C?277/09, EU:C:2010:810, ??? 41).

43 ?????, ?????????? ?? ??? ?????????? ?? ??? ?????????? ??? ?????????? ??? ??  
?? ??????? ?? ???????????, ??? ?? ??? ?????? ???, ?? ?????? ??? ?????? ??? ??????  
??? ??? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
?? ?????????? ??? ?? ??? ??? ?????????? ??? ?????? 169, ?????? ??, ??? ??????  
2006/112, ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??? ??  
??????, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

44 ?? ?? ??????, ?????? ?? ?????? ?? ??? 168, ??????? ??, ??? ?? ?????? 169,  
????????? ??, ??? ?????? 2006/112 ?????? ??? ?????? ??? ?????????? ?????????? ???  
????? ??? ?????? ?????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????????????? ??? ??? ??? ???, ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??  
??? ?????????? ? ?????? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ???, ??? ??????  
????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??????

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

45      ?????????????? ?????? ??? ??????? ??? ??????????????, ??? ?????????????? ???????????  
????????? ? ?????????? ??? ? ?????? 2006/112 ?????? ?? ?????????? ??? ??? ?????? ??? ??  
????????? ?????????? ??????? ??? ?????? ??? ?????????? ?????????? ??? ??? ??,  
????????????? ??? ?????? ??? ?????????????? ?????? ??????, ?? ?????????? ??? ??? ??  
??? ??????? ??? ?? ?????? ?????? ??? ?????????? ?????? ?????????? ??? ?????????????? ??? ??  
???? ?????????? ??? ?? ?????? ?????? ??? ?????? ???, ??? ?????? ?????????? ?????? ??? ??  
???? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??? ??  
? ?????????? ??? ??, ??? ??? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??  
???? ? ??? ?????? ?????????? ??? ?????? 214, ?????????? 1, ?????????? ?? ??? ??, ???  
????? 2006/112. ????????, ?? ?????? 168, ????????, ??, ??? ?? ?????? 169, ????????, ??,  
??? ?????? 2006/112 ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????????? ??? ??  
????????? ?????????? ??? ??, ?????????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ??  
????? ??? ?? ?????????? ??? ??, ??? ?????? ??? ?????? ???, ?? ?????? ?? ?????? ??? ?????? ??? ??  
??? ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????????? ?? ?????? ?????? ??? ??  
????????? ??? ?????????? ??? ?? ?????? ?????????? ?? ?????? ?????? ??? ?????? ??? ??  
??? ?????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??  
????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ??.

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46      ?????????? ??? ? ??????? ?????????? ?????? ?? ??? ?????? ?????? ?????????? ??? ?????? ???  
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????????? ???????????, ?' ???  
????????? ?? ?????????? ??? ?????? ?????????? ??????. ?? ?????? ??? ?????? ?????????? ???  
????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???.

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

? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ???  
????????? ?????? ?????????????? ????, ??? ?????????????? ?? ??? ?????? 2009/162/?  
E ??? ??????????, ??? 22?? ?????????? 2009, ??? ??? ?????? ??? ?? ??????????  
????????? ?????? ??? ?????? ??? ?????????? ?????? ???, ??????????????  
??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ???, ??????????  
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ???  
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ???  
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ???  
??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? 214, ?????????? 1, ??????????  
?? ??? ??, ??? ?????? 2006/112, ??? ?????????? ?? ??? ?????? 2009/162.  
?????????, ?? ?????? 168, ????????, ??, ??? ?? ?????? 169, ????????, ??, ??? ??????  
2006/112, ??? ?????????? ?? ??? ?????? 2009/162, ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???, ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???, ???  
??? ?????? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ?? ?????? ??? ?????? ???, ???  
??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???, ???  
?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????????? ??? ?????? ??? ?????? ???, ??? ?????? ?????? ?????? ??? ?????? ???, ???  
????????? ??? ?????? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ???, ???  
????????? ??? ?????? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ???, ???

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

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