

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

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

??? 29?? ?????????? 2018 (*)

«????????????? ?????????? – ?????????? – ????? ?????????????? ????? (???) – ??????
2006/112/?? – ????? 314 – ????? 316 – ????? 322 – ?????? ?????????? ??? ?????????? ???
????? ??? ?????????????? ?????????????? ????? – ?????????? ??? ?????????? ?????? –
????????????? ??? ????? ?????????? – ?????????? ?????????? ?????????? ?????? ???
??? ?????????? ? ??? ?????????? ??? – ?????????? ?????? ?????????? – ?????? ??? ??????
????????? ??? ?????? ?? ?????????? ?? ?????????? ?????? ?????????? ??? ?????? ?? ?????? ??
????????? ??? ?????????? ??? ?????????? ?????? – ?????????? ?????? – ?????????? – ??????
????????? ??? ?????????? ??? ?????? ??? ?????? – ?????????? ?????? – ?????????? – ??????
????????? ??? ?????????? ??? ?????? ??? ?????? – ?????????? ?????? – ?????????? – ??????
????????? ??? ?????????? ??? ?????? ??? ?????? – ?????????? ?????? – ?????????? – ??????»

???? ?????? C264/17,

??. ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???
?????? ?? Finanzgericht Münster (????????? ?????????? ?????????? Münster, ???????) ??
?????? ?? 11?? ??? 2017, ? ????? ?????? ??? ?????????? ??? 17 ??? 2017, ??
?????? ?? ??? ????

Harry Mensing

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Finanzamt Hamm,

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

????????? ??? ??? T. von Danwitz, ?????? ??? ?????? ???????, ?????????????? ???
????????? ???????, K. Jürimäe, ?. ???????, E. Juhász ??? C. Vajda (??????), ???????,
?????? ??????????: M. Szpunar

?????????: R. ?ere?, ?????????? ????????,

?????? ??? ??? ?????? ?????????? ??? ?????? ??? ??' ?????????? ??? ?????????? ???
14?? ??? 2018,

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

– ? H. Mensing, ??????????o? ??? ??? O.-G. Lippross, Rechtsanwalt, ??? ??? H.
Portheine, ???????,

– ? ?????????? ???????, ?????????? ??? ??? T. Henze ??? R. Kanitz,

– ? ?????????? ???????, ?????????? ??? ??? L. Lozano Palacios ??? F. Clotuche-
Duvieusart ??? ??? ??? M. Wasmeier ??? R. Lyal,

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

?? 13?? ?????????? 2018,

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

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1 ? ?????? ?????????????? ?????????? ??? ?????????? ??? ?????? 316, ??????????
1, ??????? ??, ??? ??? ?????? 322, ?????????? ??, ??? ?????? 2006/112/?? ??? ??????????,
??? 28?? ?????????? 2006, ??????? ?? ?? ????? ?????? ????? ?????????????? ??? (??
2006, L 347, ?. 1, ??? ????: ?????? ???).

2 ? ?????? ????? ?????????? ??? ?????? ?????????? ?????? ??? Harry Mensing,
?????? ?????, ??? ??? Finanzamt Hamm (????????????? ??? Hamm, ??????)
?? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ??????????
??? ?????????? ??? ?????? ?? ?????????? ?????????? ?????????????? ??? ?????? ??? ?????? ???
????????? ? ?????????? ??? ?????? ?? ?????? ??? ?????? ???.

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3 ?? ?????????? 4, 7 ??? 51 ??? ?????? ??? ?????? ?? ????:

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

[...]

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

[...]

(51) ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???, ?????????? ??? ?????? ??? ?????????? ???, ???
?? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????? ??? ?????????? ??? ?????? ???.

4 ??? ?? ?????? 1, ?????????? 2, ??? ?????? ????:

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

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

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

5 ?? ?????? 311, ?????????? 1, ??? ? ???? ?????? ?????? ?? ??????:

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

[...]

2) “????????????? ?????????????? ???”, ?? ?????? ??? ?????????????? ??? ??????????
??, ????, ?,

[...]

5) “????????????? ???? ??? ??????????”, ???? ?????????????? ???? ???? ? ??????, ???
????????? ??? ?????????? ??? ??????????????, ?????????? ? ?????????? ???? ??? ?????????? ???
????????????? ???? ? ?????????? ?? ?????? ?? ?????????? ???, ?????????????? ???? ? ???
?????????????, ?????????? ?? ?????????? ???, ???? ?????? ???? ??? ?????? ???? ?????? ??????????
????? ??? ?????????? ???? ???? ?????? ?????????? ?????? ?????? ??? ?????? ???? ??????,

[...].»

6 ?? ?????? 314 ??? ?????? ?????? ?????????? ?? ????:

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

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

?) ??? ?????????? ????, ?????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
?? ?????? ?? ???? ?? ?????? 136,

?) ??? ?????????? ????, ?????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ???? ??? ?????? ?????????? ??? ?????????? ??? ?????? 282 ??? 292 ??? ????
????? ????????,

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

7 ??? ???? 315 ??? ?????? ????:

«? ??? ?????????? ??? ?????? ???? ??? ?????????? ?????? ??? ?????? 314 ?????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ???? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ????

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

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

?? ? ?? ?????? ??????.»

8 ?? ?????? 316 ?? ???? ?????? ?????? ?????????? ?? ??????:

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

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

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

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

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

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

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

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

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

2. ?? ?????? ??? ?????????????? ??? ?????????? ?????? ?? ?????????? ?? ? ?? ?????????? ?? ? ?? ??????????

????? ?????????? 1, ? ?????, ?? ????? ??????????, ?????????? ?????? ?????????? ?????????? ???

????????????? ????.»

9 ?? ?????? 317 ?? ? ?? ?????? ?????? ?? ??????:

«?????? ? ?????????????? ??? ?????? ?????????????? ??? ?????? ?? ?????????? ?? ? ?? ?????????? ??

?? ? ?? 316, ? ?????? ?????????? ??? ?????? ?????????????? ?????? ?? ? ?? ?????? 315.

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

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

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

??? ?????? ?????? ??? ??????????, ? ?????? ?????????????? ?? ?????? ?? ?????? 85 ?? 89,

????????????? ?? ??? ?????????????? ?????? ?????? ?????????? ????.»

10 ?? ?????? 322 ?? ???? ?????? ?????? ?? ??????:

«?????? ? ? ?????????????? ?????????????????? ??? ?????? ?????????? ?? ? ?? ?????????? ??

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

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

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

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

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

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

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

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

????????? ????.»

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

11 ?? ?????? 25bis ??? Umsatzsteuergesetz (????? ??? ?????? ?????? ????????) (??? ????: UStG) ?????????? ?? ????:

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

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

2. ?? ?????????? ??? ?????? ?????????? ??? ?????????? ?????? ??? ?????????? ???????.
??? ??? ???????:

a) ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? 19,
????????? 1, ?

b) ??? ?????????? ?? ?????? ??? ?????????? ?????? ??????????.

[...]

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

[...]

2. ?????????? ?????? ?????????? ???, ?????? ? ??? ?????? ???????????????.
????????? ??? ?????? ?????? ?? ??? ??? ??? ?????????? ??? ?????? ??? ??????.

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

(3) ?? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ? ??? ?????? ??????
????????? ??? ?????? ??? ?????? ??? ?????? [...]

[...]

(7) ??? ?????? ?? ?????? ?????? ?????? ???????:

1. ?? ?????? ??? ?????? ?????? ?????? ??? ??????.

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

[...]»

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

12 ? Harry Mensing ?????? ?????? ?????? ?????????????? ??? ?????? ?, ????
????????? ??? ?????? ?? ?????? ?????????? ??????. ?? 2014 ??? ?????????? ??????????

????????????? ????? ?????????? ??? ?????????? ?????????????? ?????????????? ?? ??? ????? ?????? ???.
?? ?????????? ??? ????? ?????? ??? ????? ?????????? ??? ?????????? ??? ?????????? ??
????????????? ??? ????? ?????????? ?????????? ? H. Mensing ?????????? ??? ???
??? ??? ?????????? ??? ????? ?????????? ?????????? ??? ??????????.

13 ? H. Mensing ?????? ??? ?? ?????????? ??? Hamm ??? ?????? ??? ?? ???
????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ??????????
??? ?? ?????????? ??? Hamm, ??? ?????????? ?????????????? ??? ??????????
??? ??? ??? 19 763,31 ???.

14 ? H. Mensing ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????????? ???
??? ?????? ??????????, ??? ?? ?????? ??????????, ??? ?????????????? ??????, ??? ??????
?? ?????????? ???.

15 ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
?????, ? H. Mensing ?????? ?????? ??? Finanzgericht Münster (?????????)
????????? ?????? Münster, ??????). ?????????? ??? ? ?????? ?????? ?????? ???
????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? 316,
????????? 1, ??????? ??, ??? ?????? ???.

16 ?? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? 25bis,
????????? 7, ?????? 1, ?????? a), ??? UStG ??? ?? ??? 316, ?????????? 1, ??????
??, ??? ?????? ????. ?????????? ???, ??? ?? ?????????? ???, ?? ?????????? ???
????????? ????. ?????? ??? ?????????? ??? ?????? ?????? ?????? ?? ?????? ??????
????????? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????
????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??????
?????. ??????????, ??? ?????? ?????????? ??? ?? ?????? ?????? ??? ?? ???
????????? ??? ??????????, ??? ?? ?????? ???, ??? ?? ?????? 316, ?????????? 1,
????????? ??, ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ??
?????????.

17 ?? ?????? ?????????? ???, ??? ?? ?????? ???, ?? ?????????? ??? ??????
316, ?????????? 1, ??????? ??, ??? ?????? ??? ?????? ??? ?????? ??? ??????
?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? 314 ??? ?????? ???
????????? ????. ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????????.

18 ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? H. Mensing ??
??????, ???????, ?? ?????????? ??? ??? ?????????? ??? ?????? 316, ?????????? 1,
?????? ??, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????. ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ???.

19 ??' ?????? ??? ???????, ?? Finanzgericht Münster (????????? ?????????? ???
Münster) ??????? ?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?????????? ??

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

«1) ??? ?? ???? 316, ?????????? 1, ??????? ??, ??? ?????? [???? ??] ??? ?????? ???
?? ?????????? ??? ?????? ????? ?????????? ?????? ?? ?????????? ?? ?????????? ???
????????? ??? ?????? ??? ?? ?????????? ?????? ?????????? ?????????? ?????? ???
?????????, ??? ?????? ?????????? ?????? ?????????? ?????? ??? ?? ?????????? ???
????????? ???, ?? ?????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ???
????? 314 ??? ?????? [???? ??];

2) ?? ?????????? ?????????? ?????????? ??? ?????? ??????, ?????????????? ??? ??
322, ??????? ??, ??? ?????? [???? ??] ?? ?? ?????? ?????????? ?????????? ??????????
??? ?????? ?????? ??? ?????????? ??? ?? ?????????? ?????? ?????????? ??????????
????????????? ???, ????? ?? ?? ??? ?????? ?????? ?????? ?????? ?????? ??????????
????????? ???;»

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

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20 ?? ?? ???? ??? ??????, ?? ?????? ?????????? ???, ???' ??????, ??
????????? ??? 316, ?????????? 1, ??????? ??, ??? ?????? ??? ??
??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??????????
????????????? ???, ?? ?????? ?????? ?????????? ?????? ??????, ??? ??????
????????????? ???, ?????? ?????? ?????? ?????????? ?????? ?????? ?????? ???
????????? ???, ?????????? ?????? ?????? ?????????? ?????? ?????? ?????? ???
????????? ?? ?????? 314 ??? ?????? ???.

21 ?????? ??? ?????? ??? ??????????, ??? ?? ?????? ?????? ?????????? ?? ?????? ???
????????? ??????????, ??? ? ?????? ??? ?????? ?????? ?????? ?????????? ??????????
????????? ??? 311, ?????????? 1, ?????? 2, ??? ?????? ???, ??
????????? ??? ?????? ??????????, ??? ?????? ?????? ??? ?????? 311, ?????????? 1,
????? 5, ??? ?????? ???.

22 ??????, ??????, ?? ?????????? ??? ?? ?????????? ?????????? ??? ??????????
????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???, ?? ?????? ?????? ???
????????? ??? ?? ?????? ?????? ??? ?????? ?????? ???, ?? ?????? 314 ???
316 ??? ?????? ???, ?? ?????? ?????? ??? ?????????? ??? ?????? ??? ?? ???
????????? ??????, ??? ?????? ??? ?????????? ??? (??., ??????, ?????? ??? 18?? ????
2017, Litdana, C?624/15, EU:C:2017:389, ??? 23 ??? ?????? ?????????? ???).

23 ???????, ? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?? ???
????????????? ??? ?????? ?????? ?????? ??? ?? ?????? ?????????? ?????? ?? ??????????
???? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ???, ??
???? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ???, ?? ?? ??
???? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????????
(??., ???' ??????, ?????? ??? 21?? ?????? 2013, PFC Clinic, C?91/12, EU:C:2013:198,
????? 23 ??? ?????? ?????????? ???).

24 ??????, ??? ?????? ??????????, ??? ?? ?????? ?????? ??? ?????? ??? ?? ???
????? ?? ?????????? ??? ?????? ??? ?????? ?? ?????? ???, ??? ?? ?????? ??? ??????
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

(????????? ??? 21?? ??????????? 2017, Aviva, C?605/15, EU:C:2017:718, ????? 24 ??? ???
????????????? ??????????).

25 ???????, ??? ????? ?? ?????? ??? ?????? 316 ??? ?????? ???, ?? ?????? ???
????????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???
????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ????. ??? ??
????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???, ??? ?????? ?? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? 314, ???????? ?? ???
??, ??? ?????? ?????? ??? ?? ?????? ???, ?? ?????? ?????? ?? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????.

26 ?? ????????, ???????, ??? ?????? ??? ?????? 316, ?????????? 1, ???????? ??, ???
??????? ???, ?? ?? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ???
????????? ?? ?????????? ?? ?????????? ??? ?????? ?????? ??? ?????? ?? ?????? ???
????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??? ?????????? ?????, ??? ??? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ???
????? ??? ?????? ?????? ??? ?? ??? ?????? ?????? ??? ?????? ?????? ?????? 314,
????? ??? ?? ???, ??? ?? ??????.

27 ? ??????? ??? ?????? ?????? 316, ??????? 1, ??? ?????? ???.

28 ??? ??????, ??? ??? ?????? ??? ?????? ?????? 316, ?????????? 1, ???
??????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????? 314 ??? ?????? ??????. ???????, ?? ?????? 314 ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????? ?? ?????? ?????? ?????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?? ?????? 316, ?????????? 1,
????????? ??? ?? ?????? ??? ?????? ??????, ??? ?????? ?????? ?????? ???, ??? ?????? ???
?? ??? ???????. ??? ?? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?? ???
????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ?? ??? ?????? ?????? ??? ?? ???
314 ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 314 ??? ?? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ??????, ? ?????? ?????? ??? ?????? ??? ?? ???
????? 316, ?????????? 1, ?????? ???, ??? ?????? ???.

29 ??? ??????, ? ?????? ??? ?????? 322, ??????? ??, ??? ?????? ??? ??
????????? ?? ?? ?????? 316, ?????????? 1, ??? ?????? ?????? ?????? ??? ??????
?? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?? ??? ?????? 314 ??? ??
????? ??????. ???????, ?? ?????? 322, ??????? ??, ???????, ???' ??????, ?? ??????
????? ?????? ??? ?????? ??? ?????? ?????? ?? ??????, ??? ?? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ?????? ?????? ???
??? ?????? ??? ?????? ??? ?????? 316, ?????????? 1, ?????? ??, ??? ?????? ???.

30 ??? ?????? ??????????, ? ?????? ?????? ??? ?????? ??? ?????? ??????
????????? ???, ???????, ??? ?????? ?????????? ???, ??? ?????? ?? ?????? ???
????????? ??? ?????? 314 ??? ?????? ???, ?? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????
??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???.

31 ??? ??????, ?????? ?? ?????????? ??? ? ?????? ??? ?????? ??? ??????

???????????? ? ? ???? 316 ??? ??????? ????? ?? ???????????, ??????, ??? ??????? ???
????????????? ??? ?????????? ????? ?????????? ??? ?? ??????? ??? ?????????? ?????? ???
????? ?? ?????????? ??? ????? ?????? ?????????? ?????????? ?????? ?? ?????
????????? ? ?????????? ??? ????? ?? ?????????? ?????????? ?????????? ?? ????? ?? ?????
????, ??? ??? ??? ? ? ?????????? ????? ?? ?????, ??? ?? ?????????? ?????? ???????,
??? ?????????? ??? ????? 316, ?????????? 1, ??????? ??, ??? ?????? ??????. ???????,
???? ?????????? ? ?????? ?????????? ??? ?????? 65 ??? ??????? ???, ?? ?????? ???
????????? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????, ??? ?????? ?? ?????? ???
????????? ???, ??? ?????? ?? ?????????? ??? ?? ?????? ??? ? ????? ?????? ??? ?????
????????? ???, ?????? ?? ?????? 315 ??? 317 ??? ?????? ??????, ?? ?????? ??? ?? ???
???? ?????? ??? ?????? ??? ?????? ? ?????????? ??? ?????? ??? ??????????.

32 ??????, ??? ?????, ??????, ??????, ??? ?????? ?????? ?????? ??? ?????????? ? ?????? ???
??, ??? ??? ?????????? ?????? 4 ??? 7 ??? ?????? ?????? ?????? ?????????? ??? ??? ?????
?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ??? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? . ??????, ??? ?????
????????? ?????? ??? ? ??? ?????? ?????? ?????????? ?????????? ?????? ?????? ??? ??
????? ?????? ??? ?? ?????? ?????? ? ?????? ??? ??? ? ??? ?????? ?????? ?????????? ???
????????? ?????? ?????? ?????? ?????? ???, ??? ?????? ??? ?????? ??? ???, ??? ?????????? ???
????????? ??? ?????? ?????? (??., ??????, ?????? ??? 13? ?????? 2014, ATP
PensionService, C?464/12, EU:C:2014:139, ?????? 42 ??? 44 ?????? ??? ?????? ??????????
?????????).

33 ? ?????????? ??? ?????? ?????????? ? ?????????? ??????????, ??? ?? ???? 316 ???
????????? ??? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?????????? ?????? ??????????, ??? ?????? ?????? ?? ?????????? ??? ?????? ???
??? ?????? ?????? ?? ?????? ??? ?? . ??????, ? ?????? ??? ?? ????????,
????? ????, ??? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ???
????????? ???, ??? ?????? ?????? ?????????? ?????? ??? ?????????? ?????????? ???
????????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??????, ???
????????? ?????? ?????????? ?????? ??? ?? ?????? ?????????? ???, ?? ?????????? ???
?????, ?????????? ?????? ?????????? ??? ?? ?????? ?????????? ?????? . ???
????????? ? ?????? ?????? ?????? ??? ??' ?????????? ?????? ??????, ?????????? ???
????? ??? ?????? 25bis, ?????????? 7, ?????? 1, ?????? ??, ??? UStG, ?????????? ??
????????? ??? ?????? ??? ?????????? ? ?????????? ?????? ?????????? ??? ?????? ???
????????? ?????? ??? ?????????? ?????? ?????? ?????????? ?????? ??? ?????????? ???, ??? ??????
??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
??????, ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???, ??
????????? ???, ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ??????, ??? ??????,
?? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????.

34 ? ?????????? ??? ?????? ?????????? ? ?? ??? ?????? ?????? ??????, ?????? ??? ??????
????????????? ??? ?????????? ?????? ?????????? ??? ?? ?????? ?????????? ?????? ??????????
????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ??????????
????? ??? ??????, ?? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ??????
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????? ??? ??????
????? ? ?????? ??? ? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

35 ????????, ????, ??????????, ????, ?????????? ???, ??? ?????????? ?? ?????????? ???
????????? ??????, ?????? ?? ?????????? ???, ??? ?????? ?????????? ?????? 51 ???
?????? ????, ????, ??? ?????????? ?????, ??? ?????? ??? ?????????? ?????? ??????
????? ??? ???? ?????????? ?????, ?????????? ?????? ??? ?????????? ?????? ??????, ????
? ?????? ??? ???? ?????? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??????
????????? ??? ??????.

36 ???????, ?????????? ? ?????????? ???, ??? ?????? ???, ?? ?????????? ?? ??????????
?????? ?? ?????????? ?? ?????????? ??? ?????? ????? ?????????? ?????????????? ?? ??? ???
????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????????????, ??????????
??? ?????????? ????, ?? ?????? ?????? ??? ?????? ?????? ?? ?????????? ??? ??????????
????????? ??? ?????? ?????????? ?????? ?????? ?????? ?? ?????????? ??? ?????? ????.
????? ??? ?????????? ?????? ??? ?????? ???, ??????????, ??????????
????????? ??? ?????? ???, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????
????? ?????? 31 ??? ?????? ??????, ????, ???' ??????, ??? ??????
????????? ??? ?????? ???.

37 ??????? ?????? ?????????? ??? ??????? ?? ??????????, ??? ???? ??????????
????????? ??? 316, ?????????? 1, ?????????? ??, ??? ?????? ??? ??
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?? ??? ??, ???
????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??? ??
????????? ??? ?????? ???, ?????? ?????? ??? ?????? 30 ??? ?????? ????. ??
??? ?????? ??????, ? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? 35 ??? ??????
????????? ??? ???? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ????
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 316 ???
????? ???.

38 ???????, ??? ?????????? ??? ?? ?????? ??? ?????? 316, ?????????? 1, ?????????? ??,
??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???,
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? 314, ?????????? ?? ??? ??, ??? ?????? ??? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ????
????????? ???.

39 ??????? ??? ??????? ??? ??????????????, ??? ?????? ?????? ?????? ?? ?????? ?
????????? ??? ?? 316, ?????????? 1, ?????????? ??, ??? ?????? ?????? ??? ?? ??? ??
????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?????? ????
?? ?????? ??? ??????????, ?? ?????????? ???, ??? ?????? ?????? ?????? ??? ?????? ???
????? ?????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ????
314 ??? ?????? ???.

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

40 ?? ?? ?????? ???, ?? ?????? ?????? ???, ???' ??????, ??

? ?????????????? ??? ??? ???????????? ??? ??? ?????????? ??? ?????? ??? ?????????? ?? ? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ???????, ??? ?????????? ??? ??? ?????? 316,
????????? 1, ??? ?????? ?, ??? ?????? ???, ??? ??? ?????????? ??? ??????, ??? ?????????? ??????????
????????? ?????? ??? ?????? ??? ?????????? ???, ?? ?????????? ??? ??????, ??? ??????
????????? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?? ?????????? ??????????
????????? ?????? ??? ?????????? ??? ?????????? ???, ??? ?????????? ??? ?????? ??? ??????
????????? ?????? ??? ?????????? ??? ?????? ??? ?????? 322, ?????????? ?, ??? ?????? ??? ??????, ???
????? ? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??????.

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

41 ????, ????, ?? ?????????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??
????????? ?????? ?????? ?????? ??????????. ??? ?????? ??? ?????? ??? ?????????? ??? ??????, ?? ??????
????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ??????
????????? , ? H. Mensing ??? ?????? ?? ?????????? ?????????? ??? ?????????????? ??? ?????? ???
??? ??????.

42 ?? ??? ???? ?? ?????? ??? ?????????????? ???, ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 267 ????, ?
????????? ???????, ? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????????? ??????? ??? ?????????? ?? ???????, ????? ?????????? ??? ?????????? ??? ?????? ??
????????? , ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??
????????? ??? ?????? ?????????? ??? ?? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????? ??? ?? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ??????
?? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? . ???????, ?????? ??
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ???????, ?? ??????????
????????? , ?????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????? ?????? ??? ?? ?????????? ?? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? (????????? ??? 17? ?????? 2016, Aspiro, C?40/15,
EU:C:2016:172, ??? 17 ??? ?????? ?????????? ??? ??????).

43 ?????? ??? ?????????? ??? ? H. Mensing ??? ?????? ??? ?????? ?? ??????????
????????? ??? ?????????? ??? ?????? ??? ???????, ???????, ??? ??? ?????? ????
????????? , ??? ?????? ?????? ??? ?????? 14 ??? ?????? ?????????? ??? ?????? ???
??? ?????? ?????? ?????? ?????????? ??? ?????? , ??? ?????? ?? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???.

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

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

45 ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ??? ???
??? ??? ?????? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ? ?????????? ?????????? ??? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
(????????? ??? 28? ?????? 2013, MDDP, C?319/12, EU:C:2013:778, ??? 41).

46 ????? ?????????? ? ??????? ??????????? ??? ?????? 71 ??? 72 ??? ?????????? ???, ?? ?
?????????? ??? ?????? ?????????????? ??? ?????? ?????????? ?????????? ??? ?????????????? ??? ???
??? ??????? ??? ?????????? ??? ?????? 322, ??????? ??, ??? ??????? ??? ???, ???
????????? ??? ??????? ??? ?????????? ??? ?????????? ?????? ?????? ??? ?????? 316,
????????? 1, ??????? ?, ??? ?????? ???, ??? ?? ?????????? ???, ????.
????????, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ???
????????? ??? ?????? ???, ??? ?? ?????? 315 ??? 317 ??? ?????? ???, ?? ??????????
????????? ??? ?????????????? ??? ?????????? ??? ?????? ??????????, ?????????? ??? ?? ???
??? ??? ??? ?????? ?? ??? ?? ?????????? ??????. ??? ??? ?????????? ???, ? ??? ??? ???
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????, ??????, ?????? ??????????

47 ?? ?? ??????, ?? ?????? 322, ??????? ??, ??? ?????? ??? ?????? ??? ?????? ??? ???
????????? ??? ?????? ?????????? ??? ?????? ?? ???????, ??? ??? ??? ??? ???
??????, ??? ??? ??? ?????????? ? ?????????? ??? ?? ?????????? ?????????????? ???
??? ??? ?????????? ? ?????????? ?? ??? ?????????? ??? ??? ?????????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?? ?????? ?????????????? ??? ??? ?????????? ??? ?????? ???
??? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???

48 ?? ??? ??????, ??? ??????, ??? ??? ?????? ??????????, ?? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ?? ??????? 316, ?????????? 1, ??????????
??, ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??? ?????????? ?????????? ???
????????? ??? ??? ??? ?????.

49 ?? ??????????, ??? ?????? ?? ?????????? ??? ? H. Mensing ?????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? 316, ?????????? 1, ?????????? ??, ???
?????? ??? ??, ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
?????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????, ? H. Mensing ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ? ??????????
??????, ?????? ?????? ??? ??????, ??' ?????? ??? ?????? ??????????, ?? ??????????
????????? ??? ?????????? ??? ??? ??? ??????.

50 ??? ??? ?????????? ????, ??? ?????? ?????? ??? ?????? ?? ?????? ? ?????????? ??? ???
????????? ??? ?????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ?????????? ???
??? ?????????? ????, ??? ?????????? ??? ?????? 316, ?????????? 1, ?????????? ??, ???
????????? ??? ??, ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ???
????????????, ?? ?????????? ??? ??????, ??? ?????? ?????????? ??? ?????????? ???
????????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????
????????????? ??? ?? ?????? ??? ??????, ??? ?????????? ??? ?????? ??? ??????
????????????? ??? ?? ?????? 322, ??????? ??, ??? ?????? ???, ??? ??? ? ??????????
????????? ??? ??? ?????????? ??? ?????? ???.

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

51 ?????????? ??? ? ?????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ?????? ???
??? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ???, ?' ????
????????? ?? ?????????? ??? ?????? ?????????? ????. ?? ?????? ??? ?????? ??????????
???? ?????? ?????????? ??? ?????????? ??? ?????????? ???, ??? ??? ???? ??????, ??? ?????? ? ??????????
??? ??? ?????? ??????, ?? ?????????? (?????? ?????) ??????????:

1) ?? ?????? 316, ?????????? 1, ??????? ?, ??? ?????? 2006/112/? ????
??????????, ??? 28?? ?????????? 2006, ??????? ? ? ? ?????? ??????? ????
????????????? ?????, ??? ? ???? ?????? ??? ???? ?????????????? ??? ????
????????????? ?????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
????????? ?? ?????????? ?????????????? ?????????????? ?????? ?? ?????? ???
?????????????, ?? ?????????????? ??????, ??? ?????? ?????????????? ??? ?????? ???
????????????? ??????????, ??? ? ???? ?????? ??? ? ??? ?????????? ???,
????????? ?????? ??? ?????????????? ??? ?????????? ?????????? ??? ?????????? ??
????? 314 ??? ?????? ???.

2) ??? ?????????? ??? ???? ?????????? ??? ?????? ?? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ?????????? ??? ?????? 316,
????????? 1, ??????? ?, ??? ?????? 2006/112, ??? ? ???? ??????????
????????????? ?????????????? ??? ?????? ??? ? ???? ??????????, ?? ??????????????
?????, ??? ?????? ?????????????? ??? ?????? ?????????????? ?????????????? ???
?? ?????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????????????? ??? ? ? ????
????????? ??? ?????????? ??? ? ???? ?????? ?????????? ?????????????? ??? ?????? ???
????? 322, ??????? ?, ??? ?????? ??????, ??? ??? ? ???? ?????? ?????????? ???
????? ?????????? ??? ?????? ??????.

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