

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

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

??? 20?? ??? 2021 (*)

«????????????? ?????????? – ?????????? – ????? ?????? ?????? ?????????????????? ?????? (???) –
?????? 2006/112/?? – ?????? 205 – ?????????? ?????? ??? ?????????? ??? ??? ?????????? ??? ??
– ?????????? ?????? ??? ?????? ?????????????? ?????????? ?????? ? ?????? ?? ?????? ???
??? ? ?????????? ??? ?????????? ?? ?????????? ??? ??? ?????? ?? ?????????? ?????????? ???
????? – ?????????? ??? ?????? ?????? ?????????? ?? ?????????? ??? ?? ?????????? ??? ??
?????? ??? ??? ?????? ?????????? ??? ?????????? ?????????? ??? ?? ?????????? ??? ??
?? ??? ?????? ??? ??? ?????»

???? ??????? C?4/20,

?? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???
????????? ?? Varhoven administrativen sad (????????? ?????????????? ??????????????, ??????????) ??
????????? ?? 16?? ?????????? 2019, ? ?????? ?????????? ??? ?????????? ??? 7 ??????????
2020, ??? ?????? ??? ???

«ALTI» OOD

????

**Direktor na Direktsia «Obzhavane i danachn?osiguritelna praktika» Plovdiv pri Tsentralno
upravlenie na Natsionalnata agentsia za prihodite,**

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

????????? ?? ??? ??? J.?C. Bonichot, ??????? ????????, L. Bay Larsen, C. Toader, M. Safjan
(?????????) ??? N. Jääskinen, ????????,

?????? ??????????: J. Kokott

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

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

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

- ? Direktor na Direktsia «Obzhavane i danachn?osiguritelna praktika» Plovdiv pri Tsentralno
upravlenie na Natsionalnata agentsia za prihodite, ?????????????? ??? ??? G. Arnaudov,
- ? ?????????? ????????, ?????????????? ??? ??? L. Zaharieva ??? E. Petranova,
- ? ?????????? ????????, ?????????????? ??? ??? A. Armenia ??? Y. Marinova,

???? ?????? ?? ?????? ?????????? ??? ??????? ??? ?????????? ??? ?????? ?? ?????? ?? ??????????
?? 14?? ?????????? 2021,

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

???????

1 ? ?????? ?????????????? ?????????? ?????? ??? ???????? ??? ?????? 205 ??? ??????
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ??????
????????????? ??? (?? 2006, L 347, ?. 1, ??? ?????????? ?? 2018, L 329, ?. 53).

2 ? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? «ALTI» OOD ??? ???
Direktor na Direktsia «Obzhavane i danachno?osiguritelna praktika» Plovdiv pri Tsentralno
upravlenie na Natsionalnata agentsia za prihodite (????????? ??? ?????????? «????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ???», ?????????? ??? ??
Plovdiv, ??? ?????????? ?????????? ??? ?????? ?????????? ?????????? ???, ??????????)
(?? ????: ??????????), ?? ?????????? ??? ?????????? ?????? ??? ALTI ??? ??? ??????
?? ????? ?????????????? ??? (??) ??? ??? ?????????? ?????? ?????? ??????????????.

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

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

3 ?? ????? 193 ??? ?????? 2006/112 ?????? ?? ????:

«? ??? ?????????? ??? ??? ?????????? ??? ?????? ??? ? ?????? ?????????????? ??????????????
????????? ??? ?????? ??????????, ??? ??? ?????????? ??? ? ?????? ?????????? ???
???? ?????? ?????? ?? ?? ?????? 194 ??? 199? ??? ?? ?????? 202.»

4 ?? ????? 194 ??? 200 ??? 202 ??? 204 ??? ?????? ??????, ???' ??????, ??? ???
????????, ??? ??? ?????????? ??? ?????? ??? ?????????????? ?????????? ?????? ? ??????
????????? ?????? ? ??? ?????? ?? ?????????? ??? ?????????? ??? ??? ?????????? ??? ???.

5 ?? ????? 205 ??? ?????? ?????????? ?? ????:

«???? ?????????? ??? ?????????? ??? ?????? 193 ??? 200 ??? ??? ?????? 202, 203 ??? 204,
?? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ???
????????? ?????? ??? ??? ?????? ??? ???.

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

6 ?? ????? 177 ??? Zakon za danaka varhu dobavenata stoynost (????? ??? ??????
????????????? ????) (DV ????. 63, ??? 4?? ?????? 2006), ??? ?????? ??? ??????
??? ?????????? ?????????? ??? ?????? ?????? (?? ????: ?????? ????), ?? ??????
????? ??? ????? «????? ?? ?????????? ?????????? ??????», ?????? ?? ????:

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

(2) ? ?????????????? ??? ???? ?????? ?????? ??? ?????????? 1 ?????? ??????? ?
?????? ?? ??????? ??? ?? ?????????? ? ?????????? ?????, ??????? ??? ??
????????? ?????? ?????? ?? ?????????? ?????? ?????? ?? ?? ????? 117 ??? 120 ???
Danachno – osiguritelen protsesualen kodeks (?????? ?????????? ?????????? ???
????????? ?????? ?????????? ??????????).

(3) ??? ??? ?????? ?????? ??? ?????????? 2, ? ?????? ??? ?????????????? ?????? ??????????
????????? ?? ?????????? ??????????????:

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

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

(4) ? ??? ??? ?????????? 1 ?????? ??? ?????????? ?? ??? ??? ????? ??????????????
????????????? ??? ???? ?? ?????????? ??? ?????????? ???.

(5) ??? ??? ?????????? 2 ??? 3, ?????? ?????? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????.

(6) ??? ?????????? ??? ?????????? 1 ??? 2, ?????????? ? ?????????? ???
????? ? ?????? ??? ?????? ??? ?????????? ??? ??? ?????? ??? ?????????? ? ??????????
????? ???, ??? ? ?????? ??? ??????????????, ?????????? ??? ??????????????
????? ??? ?????? ??? ??????????.

(7) ? ?????????? 6 ?????????? ??? ?????? ?????????? ??? ?????????? ???
????????? ????.»

7 ?? ??? 14 ??? ?????? ?????????? ?????????? ??? ?????????? ???
????????? (DV ????. 105, ??? 29?? ?????????? 2005) ?????????? ?? ???:
«?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?? ????

1. ??????? ??? ?? ?????????? ??? ?????????? ?????? ??? ??????????
2. ?????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ??????????

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

8 ?? ??? 16 ??? ?? ??? ?????? ?????????? ?? ???:

«(1) ?????? ??? ?? ?????? 14, ?????? 3, ?????? ?????? ?? ???, ???
????????? ??? ?? ?????? ??????????, ??? ??? ?????????? ?? ?????????? ??? [??] ?
?? ?????????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???.

(2) ?????????? ?????? ?? 14, ?????? 3, ?????????? ?????????? ?????? ?????? ?????? ??
????????? ?? ?????????? ?? ?????? ?? ?????????? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????? ?????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??.

(3) ? ??????? ?? ?????? ?? ???? 14, ?????? 3, ?????????? ?? ???? ?? ???? ?????? ?? ????
????????????? ?? ?????? ?????????? ?????????? ??????????, ??? ???? ?? ???? ?? ???? ?????? ??????????.

9 ?? ?????? 121 ??? Zakon za zadalzheniata i dogovorite (????? ??? ????????)
???????????? (DV ????. 275, ??? 22? ??????? 1950) ?????????? ?? ????:

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

10 ?? ?????? 122 ??? ?? ????? ?????? ??????? ?? ????:

«? ?????????? ??? ???? ?? ?????????? ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
??? ?????????? ??? ??? ?????????????? ??????????????.

? ?????????? ?????????? ?????????? ?????? ?? ??? ?????????? ??? ?????????? ??? ?????? ??
????????? ??? ?????????? ?? ??? ?????????? ??? ?????? ??? ?????? »

11 ?? ?????? 126 ??? ?? ????? ?????? ??????????? ?? ????:

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

12 ?? ????? 1 ??? Zakon za lihvite varhu danatsi, taksi i drugi podobni darzhavni vzemania (????? ????, ???????, ???, ?????, ???????, ?????, ???, ?????, ???????, ???????, ???????, ???, ???????) (DV ?????, 91, ??? 12?? ???????, 1957) ??????? ?? ????:

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

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

13 ? ALTI ????? ?????????? ??????? ?????????? ??????. ??? ?? ?? 2014,
????????? ??? ? «FOTOMAG» EOOD, ?????????? ?????????? ?????? ??????????????
???????, ??? ?????????????????? ??????, ??? ?????? ??? ??? ?????????? ?????????? (??
????: ??????? ??????????), ?? ????? ? ???????? ??? ?????????? ??? ??????????
????????????? ??? ??????? ???????? ??? ?? ????? ?????????? ?????????????? ??? ???????.

???? ???? ?????????? ??? ?????????? ?????????????? ??? ALTI, ? FOTOMAG ??????? ???
??????????, ??? ??? ????? ?????????????? ??? ??? ?????????????? ??? . ? ?LTI, ??? ?????????? ??
??????????, ?????? ?? ?????????? ?????????? ??? ??? ??? ?????????????? ?? ?????? ??? ??
????????? ??? ??? ??? ?????????? ?????????? ??? ??? ?????? ?????? ??? ?????? 2014.

14 ??? ?????????? ?????????????? ?????????????? ?????????????? ??? FOTOMAG, ??
?????????? ?????????????? ?????? ??????????????, ?? ?????????? ?????? ?????????? ?????? ???
27?? ??????? 2016, ??? ? ? ? ?????? ?????? ??? ?????? ?????????? ?? ?????? ?????? ??? ??? ??
????? ??? ?????? ?????? ??? ?????????????? ?????????? ??? ??? ?????? ???
????????????? ??? ?????????? ??? ??? ?????? ??? ALTI.

15 ??? ?????????? ?????????????? ?????????????? ?????????????? ??? ALTI, ?? ??
??? ?????? ?????????? ??? ALTI ??? ? FOTOMAG ??? ?????? ??? ?????? ??? ?????? ???
?????? ??? ?????????? ??? ???????, ?? ?????????? ??? ?????????? ??? ?????? ?????????? ???
??? ??? ?????? ??? ?????????? ???, ??? ? ?????????? ??? ?????????? ?????????? ??? ??
FOTOMAG ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??
????????????? ??? FOTOMAG ??? ??? ALTI ??? ??? ??? ?????? ??? ?????????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ALTI ??? ?????? ?????? ??? ??????. ?? ?????? ?????????? ?????? ???
????????? ??? ?????? ??? ?????? ??? ? ALTI ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ? FOTOMAG ?? ?????????? ??? ?????? ?????????? ???
????????? ???, ?????????? ??? ?????? ??? ? ?????????? ??? FOTOMAG ??? ??? ALTI ??? ??
??? ?????????? ??? ?????, ??? ??? ?????? ??? ?????? ??? ?????? 177, ?????????? 3, ?????? 2,
??? ?????? ??? ???, ? ALTI ?????? ??? ?????? ??? ? FOTOMAG ??? ?????????? ??
????????? ??? ???, ??? ??? ?????? ??? ?? ?????? ??????.

16 ??? ??? ?????????? ???, ?? ?????????? ?????????????? ??? ?????? ?????????? ??? ??
????? ??????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
FOTOMAG ???, ???' ?????????? ??? ?????? 177, ?????????? 3, ?????? 2, ??? ?????? ???
???, ?????????? ?? ?????????? ??? ?????? ?????? ??? 23?? ?????????? 2018 ??? ??
ALTI, ? ?????? ?????????? ?? ?? ?????????? ??? ?????? ?????? ??? 6?? ??????
2018.

17 ? ALTI ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ?????????????? ???, ???
?????, ??? ??? ?????????? ? ?????????? ??? ?????????? ??? ?????? 177, ?????????? 3,
????? 2, ??? ?????? ??? ???, ??? ?????? ? ALTI ?????? ?? ?????? ??? ? FOTOMAG ???
????????? ?? ?????????? ??? ???.

18 ? ?????????? ?????????? ?????????? ??? ??? ?????????? ??? ? ALTI ?????????? ???
Administrativen sad – Plovdiv (????????? ?????????? ??? Plovdiv, ??????????). ?? ??????
?? 22?? ?????? 2019, ?? ?? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ? ALTI
????? ??? ?????????? ??? ?????? ???.

19 ?? Administrativen sad – Plovdiv (????????? ?????????? ??? Plovdiv) ?????? ??? ??
?? ??????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ? ALTI ?????? ??
????????? ??? ? FOTOMAG ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????? ?? ?????????? ??? ???, ???????, ?? ?? ??? ?????? ?????????? ???, ?????? ???, ??? ??
????????? ?????? ??? ALTI ??? ??? FOTOMAG ?????????? ??? ?????? ??? ? ?????? ???
????????? ?????????? ???, ??? ? FOTOMAG ?????? ??? ?????? ???
????????????? ??? ?????? ?? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ???, ??? ? ?????????? ??? ?????????? ??? ? ?????? ??? ??????

? ??????? ? ??? ? ?????????????? ?? FOTOMAG ??? ??? ???? ??? ??????????
?????????? ????, ???????????, ? ??????????? ??? ALTI ??? ? ??????????? ???
FOTOMAG ??? ??? ?? ?????????? ?????? ??? ?????????? ?????????????? ??? ALTI, ???
FOTOMAG ??? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ?? ??? ??????,
?? ?????? ?????? ?? ?????????? ?????? ??? ALTI, ??? FOTOMAG ??? ??? ?????? ??? ???
????????? ??? ?????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ??? ??
????????? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ??? ALTI ??? ???
FOTOMAG. ?? ??? ?????????? ?????? ??? ?? ?????? ?????? ?????? ??? ALTI ??? ??? FOTOMAG
????? ??? ??? ?????????? ??? ?? ???, ???' ?????????? ??? ?????????? ??? ??
????? 177, ?????????? 3, ?????? 2, ??? ?????? ???, ?? ?????????? ?? ?? ??? 16,
????????? 3, ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??????????
?????????, ? ALTI ?????????? ?? ?????????? ??? ?????? ??? ?????? ?????????? ??????,
???? ??? ??? ?????? ?????????? ?????????? ??? ?????????? ?????? ??? ?? ?????????? ??? ???
??? ??? ??????.

20 ? ALTI ?????????? ??? ?????? ??? Administrativen sad – Plovdiv (??????????
?????????? ??? Plovdiv) ?????? ??? Varhoven administrativen sad (????????? ??????????
??????????, ???????).

21 ?? ??? ?????? ?????????? ???, ? ALTI ???????????, ?????? ???, ??? ??????? ?? ??
????????? ??? ?????????? ?????????? ???, ??? ???????, ?????? ??? ??????? 177,
????????? 3, ?????? 2, ??? ?????? ???, ?? ?????????? ??? ??????? ??? ??????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ?????????? ??
????? ?? ??? ?????????? ??? ?? ?????????? ??? ?????? ?????????? ???, ? ?????? ??? ???
??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??????????
??? ?????? ??? ??????.

22 ?? ?????? ?????????? ?????????? ???, ?????? ??? ?????? 177, ?????????? 3, ???
2, ??? ?????? ???, ? ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ???
????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
?????????, ? ?????? ??? ?????? ??? ?? ?????? 205 ??? ?????? 2006/112, ???
?????????, ?????? ???, ??? ??? ?????? ??? 11? ??? 2006, Federation of Technological
Industries ???.. (C?384/04, EU:C:2006:309).

23 ? ?????????? ????????, ??????, ??? ???? ?????? ?????? ??? ?????? ??? ??????????
????? ???????, ??? ??????? ?????? ??? ?????? 177 ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ??? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??????????. ?? ?????? ?????????? ?????????? ??? ?????? ??? ??????
????????, ??????, ?? ?????? ?????? ??? ?????? 16, ?????????? 3, ??? ?????? ??????????
????????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ???, ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????? ???? ?? ?????? 205 ??? ?????? 2006/112 ??? ? ???? ??? ?????? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???
????????? ??? ?????? ??? ?????? ???, ?? ?? ?????? ??? ?????? ??? ?????? ??? ???
????? 16, ?????????? 3, ??? ?? ??? ??????.

«1) ?????? ?? ?????? 205 ??? ??????? [2006/112] ??? ? ??? ?????? ??? ?????????????????? ???
?????? ?? ? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????????? ??? ?????? ??????????????, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? (??????
????? ?????????????? ???), ??? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ??????
??????????, ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ??? ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?,
??????????, ??? ??? ?????????? ?????? ??? ??????;

2) ?????? ?? ?????? 205 ??? ??????? ?????? ??? ???? ???? ???? ?????????????????? ??? ??????
???? ?????????????? ?? ?????? ??????? ?????? ??? ???? ???? ?????? 16, ?????????? 3, ??? [?????
????????????? ?????????????? ??? ?????????????? ?????????????? ??????????????], ??? ???? ???? ?
????? ?????? ??? ?????? ??? ?? ?????????????? ?????? ??? ???? ?????????? ?? ?????? ?????????? ?????
????? ??? ???? ?????? ??? ?????? ??? ???? ??????;»

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

25 ?? ?? ??? ??????????????? ???????????, ?? ?????? ??????? ?? ???????????????, ?? ??????
?????????? ?????? ?? ???????????????, ???' ??????, ?? ? ? ????? 205 ??? ?????? 2006/112,
????????????? ??? ? ? ?????? ??? ?????? ??? ???????????????, ???? ??? ?????? ???
????????????? ?? ?????? ??????? ?????? ??? ?????? ?? ??????? ??? ??????? ??
????????????? ???????, ???? ??? ?????? ??? ? ? ????? ??????, ??????????, ???? ??? ? ? ?????
??? ??? ? ? ?????? ??? ??????? ? ??????? ??? ??????, ??? ? ? ??? ??????? ??? ?????
?????????? ??? ? ? ??????????? ??? ??? ??????? ???.

26 ?????????????? ??????? ???, ??? ???? 205 ??? ?????? 2006/112, ???
????????????? ??? ?????????????? ??? ?????? 193 ??? 200 ??? 202 ??? 204 ??????, ?? ???
???? ??????? ?? ?????????? ??? ??????? ????? ??? ??? ??????? ??? ?????? ?????
????????????? ??????? ??? ??? ??????? ??? ???.

27 ??????? ??? ?? ?? ???????????? ??? ?????????? ??? ?????????? 1 ??? ?????????? 1 ???
?????? XI ??? ?????? 2006/112, ?? ?????? ?????? ??? ????? «????????? ??? ?????????? ???
?????????», ?? ?????? ??? 193 ??? 200 ??? 202 ??? 204 ??????? ?? ??????? ?????? ???
????????? ??????? ??? ??? ???????? ??? ??. ??????? ?? ????? 193 ??? ?????? ??????,
?? ?????? ??????, ??? ? ??? ???????? ??? ??? ?????????? ??? ?????? ?????? ?????
????????????? ?????????? ?????????? ?????? ? ?????? ??????????, ? ??? ??????????
?????????????, ??????, ??? ??? ?????????????? ??? ?????? 194 ??? 199? ??? 202
????????????? ??? ?????? ?????? ? ?????? ?? ?????????? ??????.

28 ??? ?? ??????????? ???????? ?? ???? ?????? 193 ??? 205 ??? ??????? 2006/112
?????????? ?? ???? 205 ????? ?????????? ?? ???? ?????? ????? ??????? ??????????,
?????????? ?? ???? ?????? ?????? ? ?????????????? ?? ???? ??????? ?? ??????? ?? ??? ??,
????????? ?? ???? ?????? ??????????. ?? ???? ?????? ???, ?? ?? ???? ?????????? ?????? ??? ?? ???? ??
?? ??????????? ?? ???? ?????? ?????????? ?? ???? ?????????? ?????? ??? ?? ???? ?? ???? ??
????? ???????, ?????????? ?????? ??? ?????? ?????????? ??????????, ???????, ?????? ??? ??
????????????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ??? ???? ???? ??
?? ??? ??????? ?????? ?????? ??? ?????? ???? ?????????? ?????? ??? ?????? ??? ???? ???? ??

?? ?????????? ??????? ?????????????? ??? ?????? ??? ?????????????? ??? ?????? 193 ??? ??????.

29 ????? ????????, ?? ??? 205 ??? ?????? 2006/112 ??????, ???' ?????, ??? ???
????? ?? ?????????? ?? ?????????? ?????? ??? ?????????????????? ?????????? ??? ???,
????? ??? ?????? ?????? ?????????? ?????????? ??? ??? ?????????? ?????????? ??? ???
??? ?? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ???
????? 193 ??? 200 ??? 202 ??? 204 ??? ??????.

30 ? ?????????? ??? ?????????????? ?????? ??? ??? ?????? ??? 21?? ?????????? 2011,
Vlaamse Oliemaatschappij (C?499/10, EU:C:2011:871, ??? 19 ??? ??? ??????????
?????????), ??????? ?? ??? ??????? ??? ?????? 21, ?????????? 3, ??? ?????? ??????
77/388/??? ??? ??????????, ??? 17?? ?????? 1977, ??? ?????????????? ??? ?????????? ???
????? ??????, ??? ??????? ?? ??? ?????? ?????? ?????? – ??? ?????? ?????? ???
????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?. 49), ???
????????????? ?? ??? ?????? 2001/115/?? ??? ??????????, ??? 20?? ?????????? 2001 (??
2002, L 15, ?. 24), ??????? ? ?????? ?????? ?????????? ??? ?????? 205 ??? ?????? 2006/112.

31 ?????????, ??????, ??? ?? ?????? 205 ??? ?????? 2006/112 ??? ??????????
????????? ??? ?? ?????? ?? ??? ?????? ?? ??? ?????? ??? ?????? ?? ?????? ?? ??????????
????????? ??? ?? ?????????? ??? ?????? ?????? ?? ?????? ?? ?????????? ???, ?????????? ???
????? ??? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????????????? ??? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???.

32 ???????, ?????????????? ???, ??? ??? ?????? ?????? ?????? ?????? ???????, ?? ???
????? ??????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????
????? ??? ??????, ??? ?????? ?????????????? ?????? ?????? ?? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????????????? (??????? ??? 21?? ?????????? 2011, Vlaamse
Oliemaatschappij, C?499/10, EU:C:2011:871, ??? 20 ??? ??? ?????????? ??? ??????).

33 ?????????, ??? ?????? ??? ?????? ??? ?????? ??????????????, ?? ?????????? ???
????? ???, ?????? ?? ??? ?????? ???, ?? ?????? ??? ?????? ??? ?????????? ?? ?????????? ???
?????, ??? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ??????????
???????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ??????. ???, ?????? ??? ?????? ??? ?????? ?? ??? ?????? ??? ?????????? ???
?? ?????? ??? ?????????? ? ??? ?? ?????? ??? ?????? ??? ?????????? ?????? ?????????? ???
????????? ??? ?????? ??? ??????, ??? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ?? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (??????? ??? 21?? ?????????? 2011,
Vlaamse Oliemaatschappij, C?499/10, EU:C:2011:871, ??? 21 ??? 22 ??? ???
????????? ??? ??????).

34 ?? ?????? ??? ????????, ? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ?????? ?????? ?????? ?????????? ??? ??? ??? ??????, ?????????? ??
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??? ?????? ??? ??????
????????? ?/??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

??? ?????????? ? ??????? ??? ?????? ?????? ?? ?? ????? ?????? ??? ??? ???? ????
??? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??? ??????????
???????, ??? ?????? ??? ????? ?????????? ?????????? ??? ?????????? ??? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????????? ?????????????? (????. ??????)
??? 20?? ?????? 2013, Newey, C?653/11, EU:C:2013:409, ????? 46).

36 ?????????????? ??? ?????? ?? ???? 205 ??? ??????? 2006/112 ?????????? ??
?????? ?????? ?? ??????? ?? ??????? ?????????? ?????????????? ?? ?????? ?????????? ??
????????? ??, ?????? ?? ???? ?????? ???????, ?????? ?? ?????? ?????? ?? ??????????????
??????????, ??????? ? ?????? ?? ??????? ?? ??????? ?? ?????? ?????????? ?? ?????? ??, ? ??
?????????? ? ??????? ??????, ??? ?? ???????????, ??? ?? ?????????? ?????????? ?? ???????,
??? ?? ??????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?? ??????????
????????? ?? ?????????? ?? ??????? ?? ??????? ?? ?????????? ?? ?????? ?? ?? ?????????? ??
????????? ??, ?? ?? ??????, ?? ??????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????????? ??
????????????? ??????, ?? ?????? ?? ??????? ?????? ?? ?????????? ?? ?????? ?? ?????????? ??
????????? ?? ??????? ??????. ???????????, ?? ??????? ?? ?????? ?? ?????????? ??
????????????? ?????? ?? ?????? ?????? ?????????? ?? ?????????????? ?? ?? ?????? ?? ?????????? ??
????????? ?? ?????? ?????? ?? ?????? ?????????????? ?? ?????? ?? ?????????? ?? ?????? ??
????? ?? ?????????????? ?? ?????????? ?????? ?? ?????????? ?? ?????? ?? ?????????? ??
????? ?? ?????? ?????? ?? ?????? ?????????? ?? ?????????????? ?? ?????? ?? ?????????? ??
??? 11?? ????? 2006, Federation of Technological Industries ???., C?384/04, EU:C:2006:309,
?????? 32 ??? 33 ??? ?????????????? ??????????).

38 ?? ???????????, ??? ??? ??????? ??? ????? ?????????? ?????????? ??? ?? ??? 177 ???
?????? ????, ?? ?????? ?????? ??? ????? «?????? ?? ?????????? ??????????????
?????????», ?????????? ??? ?????????? 2 ??? ??? ?????? ?????? ?? ??????????
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?? ?????????? ??????????,
??? ?????? ? ?????? ?? ?????? ??? ? ?????? ?????? ??? ?????? ?????? ?? ?????????? ??? ??,
???? ?????????? ?? ??? ?? ?????????? ?????? ?????? ?? ?????? ?????????? ??? ??????????
??? ?? ??? ?????? ??????. ??? ?? ?????? ?????? ????? ?????????? ?????? ?????? ??? ?? ???
177, ?????????? 3, ??? 2, ??? ?????? ?????? ???, ?????????? ?? ?????????? ?? ?? ??? ??
??????, ??? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????????? ??? ? ?????????? ??? ?? ???
?????? ?? ?????????? ??? ?????????? ???, ??? ?????? ?????? ?? ?????????? ?????? ??? ??
?? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ?????????? ?????? ???, ???
????? ??? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ?????????? ???, ???
????????? ?????? ???.

39 ?????? ??????, ????, ????, ????, ????, ?????????? ?????? ?????????????? ????, ????, ????, ????, ????, ??????????
????????????? ????, ?????????????? ?????????????? ?????????????? ????, ????, ????, ?????????? ????, ????, ????, ????, ????,
????, ????, ?????????? ????, ????, ????, ????, ????, ?????????? ????, ????, ????, ????, ????, ?????????? ????, ????, ????,
????? ?????????? ????, ????, ????, ????, ????, ?????????? ????, ????, ????, ????, ????, ?????????? . ???????,
????????????? ????, ????, ????, ????, ????, ?????????? ????, ????, ????, ????, ????, ?????????? ????, ????, ????, ????

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

40 ??? ? ?? ??????? ?????, ??? ? ?? ?????? ?????, ??? ?????????? ?? ???? ??????
???????????, ??? ? ?? ??????? ????? ???? ????? ???? ?????? 177 ??? ?????? ??? ???? ?????? ???
?????????? ????? ???? ?????? ??? ?????????? ??? ?????? 205 ??? ?????? 2006/112, ??? ????
????????????? ??? ???? ?????? 36 ??? 37 ??? ?????????? ??????????.

41 ??????, ?? ?????? ?????????? ??????? ??? ? ?? ?????????? ??? ???? 177 ??? ????
???? ? ?? ?????? ?????????? ???, ????? ? ?? ??????? ?????, ?? ?????????? ??????????????
????????? ??? ???? ?????? ?????? ???, ??????????, ????? ? ?? ?????? 16, ?????????? 3,
??? ?????? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?? ????
???? ?????? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ???? ??? ?????????? ??? ????
????????? ??? ?????????? ?????????? ??? ?????????? ??? ???? ??? ?????????? ??? ????.

42 ??????, ?????????????? ??? ???? ? ?? ?????? ???, ??????? ? ?? ???? ?????? ??? ????
205 ??? ?????? 2006/112, ? ?????????? ?????? ?????? ?????? ??? ?????????? ??? ???? , ? ???
???? ?????? ??? ?????????? ?? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ??? ????
????????? ??? ?????????? ?? ?????????? ?? ?????? ??? ?????????? ??? ?????????? ??? ????
???? ???? , ??? ???? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ???? ???? ?????? ???
???? ???? ??? ??????. ??????, ?? ?????? ?? ?????????? ?????? ??? ???? ?????? ??? ???? ????
????????? ?? ?????????? ?? ?????? ?????????? ??? ?????? ?????? ?????????? ??? ???? ???? ???? ????
????????? ??? ???? ?????????? ?? ?????? 205 ??? ?????? 2006/112 ??? ??????, ???
????????????? ??? ???? 32 ??? ?????? ?????????? ??? ???? ?????? ??? ?????????? ???????
??? ??? ??????????????.

43 ??????, ??? ? ?? ?????? ?????? ??? ???? ?????? ??? ?????? ?????? ?????? ???? ???? , ? ???
????????? ??? ?????????? ?????? ?????????? ??? ?????? ?????? ?? ?????????? ??? ???? ????
????????? ??? ?????????? ??? ?????? ?????? ?????, ?????? ?????? ?????? ??? ?????????? ??? ????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ????
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? 205 ??? ?????? 2006/112 ??? ????
?? ?????????? ??? ?????????? ?????? ?????? ??? ???? ???? ???? ???? . ??????,
????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???? ????
??? ??? ? ?????????? ??? ?????? ?????? , ??? ?????? ???? ???? ???? ???? ???? ???? ???? ?
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ???? ???? ???? ?
????????? ??? ???? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ???? ???? ???? ?
????????? , ?? ? ? ?????????? ? ? ???? ?????????????? -? ?????? ?? ? ? ???? ????
????????? ??? ? ? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ???? ???? ???? ?
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ???? ???? ???? ?
????????? ??? ???? , ??? ? ? ?????? ??? ???? ???? ???? ???? ???? ???? , ?????? ??? ???? ?
????????? ??? ???? ? ? ???? ???? ???? ?????????? ??? ???? ? ? ???? ???? ???? ???? ???? .

44 ??? ?????? ?????????? ??????? ?????? ??? ?? ??? ?????? ??? ?????????? ?? ???
205 ??? ?????? 2006/112, ??? ?????????? ?????? ??? ?????? 28 ??? 29 ??? ??????
?????????, ? ?????? ?????????? ??? ?????????? ??? ?????? ?????? ?? ?????????? ??? ??
????????? ?????????? ?? ?????????? ?????? ??? ?????????? ?????? ??? ?? ?????? ???????,
????????? ?????? ??? ?????? ??????????, ??????. ????, ??? ?????????? ?????????? ??????????
????????? ??? ?????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ??????
??? ?????? ????, ????, ??? ?????? ?????????? ??????, ?? ?????????? ??? ?????? ??????
????????? ?? ?????????? ??? ?????????? ?????? ??? ?? ?????? ??? ?????? ??? ?????????? ???
????????? ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??????
????????? ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??????
?????????.

45 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?????????? ??????
????? ?? ?????? ? ?????? ??? ?? ?????? 205 ??? ?????? 2006/112, ?????????? ??? ??
??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ??????
????????? ?????? ??? ?????? ?? ?????? ??? ?????????? ?????? ?????????? ???????, ??? ??
????? ??? ?? ?????? ??????, ?????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?? ?????? ???
????????? ? ?????? ??? ??????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ??????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ??????, ?????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????? ?????? ???
????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????.

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

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

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

? ? ?????? 205 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006,
????????? ?? ?? ?????? ?????? ?????? ?????? ?????????? ??????, ?????????? ??? ??
??? ??? ?????? ??? ?????????? ??????, ??? ?????? ?????? ??? ?????? ?????????? ??
????????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????????? ?????????? ??????????
?????????, ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ???
????? ??? ?????? ?????????? ?????? (???) ?? ?????? ??? ?????? ? ?????? ??? ??????
?????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ? ?????? ??? ?????? ??? ??????
????? ??? ?????? ?????????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

(?????????)

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