

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

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

??? 13?? ???????????? 2022 (\*)

«????????????? ?????????? – ?????? ?????????? ?????? ?????????????????? ?????? (???) – ?????? 2006/112/? – ?????? 168 – ?????????? ?????????? – ?????? ?????????????????? ?????????? ? ?????? ?????????????? ?????????????? ??? ??? ??? – ??? ? ??????, ??? ??? ?????? ?????????? ??? ?????????????? ??????????, ?????????? ??? ?????????????????? ?????? ?????????? ?????? ??? ????????? – ??? ????????? – ?????? ??? “????????????? ? ??????????????????” ???»

???? ??????? C?156/20,

? ? ?????????????? ?????? ?????????????????? ?????????? ??????? ??? ?????? 267 ???, ?? ??????? ?? Supreme Court of the United Kingdom (????????? ?????????????? ??? ?????????? ??????????) ? ?????????? ??? 1?? ?????????? 2020, ? ?????? ?????????? ??? ?????????????? ????? 6 ?????????? 2020, ??? ?????????? ??? ??????

## Zipvit Ltd

????

## Commissioners for Her Majesty’s Revenue and Customs,

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

????????????? ??? ??? L. Bay Larsen, ?????????????? ??? ??????????????, ?????????????? ??? ??????? ??????????, J.-C. Bonichot (?????????) ??? M. Safjan, ?????????,

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

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

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

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

– ? Zipvit Ltd, ?????????????????? ??? ??? D. Garcia, L. Allen ??? W. Shah, solicitors, ?????? ??? ??? R. Thomas, QC,

– ? ?????????? ??? ?????????? ??????????, ?????????????????? ??? ??? S. Brandon, ?????????????????? ??? ??? S. Grodzinski ??? ??? E. Mitrophanous, QC,

– ? ?????????? ??????????, ?????????????????? ??? ??? M. Smolek, J. Vlášil ??? O. Serdula,

– ? ?????????? ??????????, ?????????????????? ??? ??? M. ?????????????? ??? ?. ?????????,

– ? ?????????? ??????????, ?????????????????? ??? ??? I. Herranz Elizalde ??? S. Jiménez García,

– ? ?????????? ??????????, ?????????????????? ?????????? ??? ??? R. Lyal ??? ??? P. Carlin, ???

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

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

[...]».

8 ?? ?????? 185 ??? ????????? 2006/112 ??????? ?? ?????:

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

2. ????? ?????????????? ??? ??? ??????????? 1, ??? ?????????????????? ?????????????????? ?????? ??????????? ?????????, ??? ??? ??????? ??? ?????? [????? ????????? ? ??????] ??????? ?????????, ?? ?????????????? ??????????????, ?????????? ? ??????? ??? ??????????????????? ? ??????????????????? ????????? ??? ?????? ??????????? ??????????? ??? ?? ?????????? ?????? ??????? ?????? ??? ??????????? ??? ?????? 16.

??????, ?? ??????????? ?????????? ??? ??? ??????? ??? ?????? [????? ????????? ? ??????] ??????? ?????????? ? ?? ??????????? ???????, ?? ?????? ?????? ?????????? ?? ?????????? ??????????????????»

**? ?????????? ??? ??????? ?????? ??? ?? ?????????????????? ???????????**

9 ? ?????????????????? ??? ?????????? ?????????? ????????? Zipvit ?????? ?????????? ?????????????????? ?????????????? ?????????????? ??? ??????????? ??????????? ?? ??????????????? ??????????.

10 ??? ??? 1? ?????????????? 2006 ??? ??? 31 ????????? 2010, ? ?????????? ??????????????? ??????????? ??? ?????????? ?????????????? Royal Mail ?????????? ?????????????????? ??????????? ??? Zipvit ?????????? ?????????????? ?? ??????? ?????? ??????????????? ??????????????? ??????????????? ?????????????????????? ?? ?? Zipvit. ? ?????????? ??? ?????????????? ?????? ?????????????? ?? ??????????????????? ??? ??? ??? ?????? ??? ?????????? ?????????????? ??? ??? ?????????????? ??? ?????? ?????????? ? ??????????????? ??? ?????? ??? ??????????, ??????? ??????, ??? ??????? 132, ?????????????? 1, ?????????? ??, ??? ????????? 2006/112 ?????????? ??? ??? ?????? ?????? ????. ? Royal Mail ?????????? ?? ?? ??????? ?????????????? ?????? ??? ??? ??? ??????? ??? ?? ?????? ??????????????, ?? ?? ?????? ?????? ??? ?? ?????????????????????? ?????????????? ?????????????????? ??? ?????? ??????.

11 ?? ?????????????? ?????????? ?????, ????? 23 ?????????? 2009, ??? ????????? TNT Post UK (C?357/07, EU:C:2009:248), ??? ??? ?????? ?????????????? ??? ? ?????????????????? ??? ?????? 132, ?????????????? 1, ?????????? ??, ??? ????????? 2006/112 ?????????? ??? ??? ??? ??? ??????????????? ?? ?????????? ?????????????? ??? ??? ??????????? ?????????????????? ?????????????? ??? ??????? ?? ?????? ??????? ??????????????? ?????????????????? ?????????????????? ?????????????????????.

12 ? Zipvit, ?????????????? ??? ??????? ?????????? ?? ?????? ??? ?????? ?????????????? ??? Royal Mail ?? ??????????????, ?????????????????, ?? ?????????????????????? ??? ???, ?????????? ??? ??????????????? ??? ??????????????? ??????, ????? 15 ?????????????????? 2009 ??? ????? 8 ?????????? 2010, ??? ?????????? ?????????????? ??? ??? ??? ??? ?????????? ? ?????????? ?????????????? ??? ?????????? ??? ??????????? ?????????????? ??? ?????????????? ??????????? ?? 415 746 ?????? ??????????? (GBP) (????????? 498 900 ?????), ?????? ??????.

13 ?? ?????????? ??? 12?? ?????? 2010, ? ?????????????? ??? ?????????????? ?????? ??????????? ??? ??????????? ?????? ?? ??? ??????????????? ??? ? ??????? ??? ?????????? ?????????????? ??? ?????? ?????????????? ?? ??? ??? ??? ? Zipvit ??? ?????? ?????????????? ??? ?????? ??????.

14    ???? 2 ???????? 2010, ? ???????????? ??? ???????????? ??? ?????????????? ???  
??????????????? ??? ???????? ????

15    ??? ??? ???????? ??? ???????????? ??????????, ??????, ??? ? Royal Mail ???  
????????????? ?? ?????????? ??? ??? ??? ?????????? ??? ????? ?????????????? ??? ?? Zipvit ? ???  
??????? ???????? ??? ?????????? ??? ??? ??????????, ????, ??????? ??????, ??? ??????????????  
??????????????? ??? ??? ?????????? ??? ?? ?????????????? ??? ??????, ???, ??????????, ??? ??? ?  
????????????? ??? ?????????????? ??? ?????????? ?????????????? ?????? ?????????? ?????? ?? ?????? ???  
Royal Mail ????, ??????, ??? ???????????????????? ?????????????? ??? ?????????? ??? ??? ????  
????????????????? ??????????

16    ?????????, ????? ? ?????????????? ??? ?????????????? ????? ??? ??? ? Royal Mail ??? ?????  
????? ?? ??? ? ? ???????? ?? ?????????? ?????? ??????????, ??? ???????????????? ??? ??????????  
??????????????? ??????????????

17    ? Zipvit ?????????? ?????????? ?????????? ??? First-Tier Tribunal (Tax Chamber)  
[??????????????? ?????????????? ?????????? (????????????? ??????), ???????? ??????????], ??? Upper  
Tribunal (Tax Chamber) [????????? ???????????????? ?????????? (????????????? ??????), ?????????  
????????????], ??? Court of Appeal (?????????, ?????????? ??????????) ???, ??? ??????????, ???  
Supreme Court of the United Kingdom (????????? ???????????????? ??? ?????????? ??????????????),  
????????? ??? ?????????? ??? ?????????????? ??? 2?? ????????? 2010.

18    ????????????? ??? ? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??????????  
??? ????????? 2006/112 ??? ??? ?????????? ?????????? ???????????????? ???????????????? ??? ??????  
????????????? ??????, ?? Supreme Court of the United Kingdom (????????? ???????????????? ???  
??????????? ??????????) ?????????? ?? ?????????????? ??? ?????????? ??? ?????????????? ??? ??  
????????? ??? ?????????????? ?? ?????????? ?????????????????? ??????????????

«1)    ?? ?????????????? ??? ??? ?????? (i) ? ?????????????? ????, ? ?????????? ??? ?????????????? ??? ?  
????????????????? ?? ?????? ?????????? ?????? ?????????????? ?????????????? ?? ?????????????? ??? ?????? ?????  
??? ??? ?????? ?????????? ??? ?????????? ?????????????? ? ?????? ???????????????????? ?????? ??? ??????????????  
????????????????? ??? ?? ?????????? ?????????????? ?????????????????????? ??? ???, (ii) ? ?????????????? ??????????  
????????? ??? ?????????????? ??? ?????????????? ??? ??? ?????????? ?????????????? ??? ?????? ??? ??????????  
????? ??? ??? ?????? ??? ? ?????????? ??????????????, ?? ?????? ??????????????, ?? ??? ?????????????? ??????  
????????????????? ???, (iii) ? ?????????? ??? ?????????????? ?????????? ?????????? ??? ??? ?????????? ?????? ??  
????????? ??? ??? ?????? ?? ??? ?????????????? ?????????? ??? ?????????????? ??? ??? (iv) ? ??????????????  
????? ??? ?????????? ? ??? ?????????? ?????? (????? ??????????????) ?? ?????????? ??? ??? ??????????????  
??? ?????????????? ??? ?????????????? ??? ??? ??? ?????? ?? ?????? ??????????????, ??? ? [????????  
2006/112] ?? ?????????????? ??? ?? ?????????? ?????????????? ?????????? ?????????????? ?????? ??????????????  
????? ?????????????? ?????????? ?????? ??? ??? ??? ??? ?????????? ??? ?????? ??????, ?????? ????? ?  
????????? ?? ?????? ?? ?????????? ?????????? ??? ??? ??? ??? ?????????, ???' ?????????????? ???  
???????? 168, ?????????? ??, ??? ?????????? [2006/112], ?? ??? ? ?????????? ?????? "?????????????????" ???  
??? ?? ??? ? ?????? ?????????? ?????????????;

2)    ????????????????, ?????? ? ?????????? ?? ?????????, ??? ??? ?????????????????? ??????, ?????????? ???  
??? ??? ??? ?????????, ???' ?????????????? ??? ?????? 168, ?????????? ??, ??? ?????????? [2006/112],  
?? ??? ? ?????? "?????????????" ??? ??? ?? ??? ? ?????? ?????????? ?????????????;

3)    ?? ?????????????? ??? ??? ?????? ? ?????????????? ????, ? ?????????? ??? ?????????????? ??? ?  
????????????????? ?? ?????? ?????????? ?????? ?????????????? ?????????????? ?? ?????????????? ??? ?????? ?????  
??? ??? ?????? ?????????? ??? ?????????? ?????????????? ? ?????? ?????????????????????? ?????? ??? ??????????????  
????????????????? ??? ?? ?????????? ?????????????? ?????????????????????? ??? ???, ?? ?????????????? ? ?????????? ??

??? ????? ?? ????? ?? ????????????? ?????????????????, ??? ??? ????????????? ??? ???  
????????????????, ?????????? ??? ?? ?????? ?? ?????? ??? ????????????? ??? ?????? 226, ?????? 9  
??? 10 ??? [???????? 2006/112], ????????????? ? ????????? ?? ????????? ????????? ??? ??? ???  
????????? ???' ?????????? ??? ?????? 168, ?????????? ??, ??? ????????? [2006/112];

4) ??? ?? ?????? ?????????? ??? ?????????? (1) ??? (3):

- ?) ????? ????????? ?? ????????????? ?? ? ????????? ??? ?????????? ?? ?????????? ??  
???????????????? ????????????????? ?????????????? ? ?????????????? ????? ??? ???? ????  
????????? ?? ?????? ?????? ? ?? ?????? ??? ?????? ?????? ?????????????? ?????????? ??  
???????????????? ?????? ?? ????????? ?????? ?????????????????? ??? ?????????????? ???, ? ?????? ??  
????????????? ?? ??? ?????????? ?? ?????? ??? ??? ??? ?????????????? ????? ?? ?????? ??????  
????????????;
- ?) ????? ????????? ?? ?????????? ??? ? ????????? ?????????, ????? ?? ????????? ?????? ??? ??????  
????????? ?????? ? ?????????????? ????? ??? ? ?????????? ??? ??????????, ? ?????? ??? ??????  
???????????????? ?? ?????? ?????????? ?? ?????? ?????? ??? ? ?????? ??? ?????????????????? ???  
????????????????????? ??? ??? ??? ??? ?? ?????????? ?? ?????????????? ?? ?????????????? ??? ??????????????  
??? ??? ?? ?????????????????? ?????? (????? ??? ?????????? ?????? ???), ????? ?? ?????? ??  
????????????? ?????? ? ?????????? ??? ?????? ?????? ??? ?????????????? ?????, ????? ?????????????? ?? ??  
?????????»

**??? ??? ?????????????????? ??? ??????????????**

19 ??? ?? ?????? 86 ??? ?????????????? ??? ??? ?????????????? ??? ?????????? ?????????????? ???  
????????? ?????????????? ??? ??? ?????????? ?????????????? ??? ??? ?????????????? ?????? ??? ???  
????????????? ?????????????? ?????????? ?????????????? (?? 2020, L 29, ? 7), ? ?????? ?????????? ?? ??????  
??? 1? ?????????????? 2020, ?????????????? ??? ?? ?????????????? ?????? ?????????????? ?? ??????????  
????????????????????? ?????????????? ?????????? ?????????????? ??? ?????????????????? ??? ?????????????? ???  
????????????? ?????????????? ?????? ??? ?? ?????? ??? ?????????????????? ?????????? ? ?????? ?????????????? ??? ???  
31 ?????????????? 2020, ?????????????? ? ?????? ?????????????? ??? ?????? ?????? ??? ??? ?????? ???????.

**??? ??? ?????????????????? ??????????????**

**??? ??? ???????, ??? ?????????? ??? ??? ?????????? ?????????????????? ??????????????**

20 ?? ?? ??????, ?? ?????????? ??? ?? ?????????? ?????????????????? ?????????, ?? ?????? ?????????? ??  
????????????????? ??? ??????, ?? ?????????? ?????????????????? ??????, ???' ??????, ?? ?????????????????????? ?? ??  
????? 168, ?????????? ??, ??? ?????????? 2006/112 ?????? ??? ?????? ??? ? ??? ?????? ??  
????????? ?? ?????????????????? ? ?????????????????, ?? ?????????????? ?? ?????? ?????? ? ?????????? ???  
??? ??? ?????????????????? ?????? ?????, ?? ?????????????? ???, ??????, ? ?????????????????? ?????? ?????? ??? ??  
????????? ??? ??? ?????????? ??? ?????????????? ?????? ??????????, ?????? ?????????????? ?????????????? ???  
????????? ??? ?????? ??? ??? ?????????? ??????, ??? ? ?????? ??? ?????????? ?????????? ??????????  
????????????????????? ??? ??? ???, ?? ?????????? ?? ?? ?????????? ??? ??? ?????????????? ?????????????, ? ??  
????????? ?????? ?????????????? ?????????? ?????????????? ???, ?? ?????? ?????????????? ?????????? ??????, ??  
????????? ??? ?? ?????????? ??? ?????? ??? ?????????, ???, ??????????, ??? ?????? ?????????? ?????????  
?????? ??? ??? ?????????? ??? ???, ?? ?????????????? ?? ?????? ?????????????? ?????? ?????? ???  
????????????????? ??? ?????????????? ??? ??? ?????????????????? ??? ?????????????????? ?????? ??? ?????????? ???  
?? ?????????????????? ???.

21 ?????????? ?????? ?? ?????????????? ???, ?????? ?????? ?????????????? ??? ?????????????????, ??  
????????????? ?????????????? ??? ?????????????? ?? ?????? 167 ?? ??? ?????????? 2006/112 ??????????  
????????????????? ?????? ??? ?????????????? ??? ??? ??? ??? ??????, ??????????, ?? ?????????????????.

?????????, ?? ?????? ???? ?????? ?????? ?? ?? ?????? ??? ?????? ??? ?????  
????????? ???? ?????? ?????? (?????? ?? 12?? ???????? 2018, Biosafe – Indústria de  
Reciclagens, C?8/17, EU:C:2018:249, ????? 29 ??? ??? ?????????????? ?????????).

22 ?????????, ?? ?? ??? ????????? ????????? ?????????? ??? ??? ?????? ?????????????  
????, ?????? ????, ? ?????????????? ??? ????? 168, ????????? ??, ??? ??????? 2006/112,  
???? ?? ????? ? ??? ?? ?????? ????????? ? ??????? ?????? ?? ?????????? ? ?? ???  
??????????.

23 ??? ?????, ?????????, ?? ?????? ?? ? ??? ?????? ?? ?????????? ?? ?????????????? ???  
??? ??, ??? ?????????????? ??? ?????? ??? ?????? ?????, ?????? ?? ?????????, ???  
????????????? ? Zipvit, ??? ?????????????????? ??? ??? ??? ?????????????? ????? ???  
????????????? ??? ?????? ??? ?????????? ??? ??? ?????????? ??? 7?? ?????????? 2013, Tulic? ???  
Plavo?in (C?249/12 ??? C?250/12, EU:C:2013:722), ??? ??? ?????? 90 ??? 185 ??? ??????  
2006/112, ?????????????? ???, ??? ????? 43 ??? ?????????? ?????, ?? ??????????  
????????????? ??? ? ?????? 2006/112 ????? ??? ?????? ???, ?? ?????????? ??? ? ??? ??????  
???? ?????????????? ??? ?? ?????????????? ????? ?????? ?????? ?????? ??? ??? ? ??????????????  
??? ?? ?????? ?????? ?????? ? ?????????? ?????? ?????????? ??? ?? ??????????????  
????? ???, ? ?????????????? ????? ?????? ?? ?????????? ?? ?????? ??? ?????????????? ??? ??? ???  
???? ?????????? ??? ? ?????????????? ??? ?????? ?? ?????????????? ?? ?????????? ??? ??? ?????????  
??? ??? ??? ?????? ??? ?????????? ?????? ? ?????????????? ????

24 ? ?????????? ??? ?????????????? ?????????????? ??? ?????? ?????? ??? ??????? 2006/112, ???  
??? ?????? ?? ?????????? ??? ??? ?????????????? ????? ?????????????????? ?????????????? ??? ??????  
????????????? (????????? ??? 7?? ?????????????? 2013, Tulic? ??? Plavo?in, C?249/12 ??? C?250/12,  
EU:C:2013:722, ????? 34 ??? ??? ?????????????????? ?????????).

25 ?????????, ?? ?????????????? ??? ?????? ???, ?????? ?????????? ?????????? ?????????????  
????? ?????? ??? ??? ? ?????????, ????? ?? ?????? ??????, ??? ??? ?????? ?????????????? ??  
????????????? ??? ??? ?????????? ??? ??? ??? ?????? ?????????? ?????????????????? ? ?????????????  
????, ? ?????????? ??? ??? ??? ??? ?????????? ?????, ?????? ?????????? ???, ?? ??? ??  
????????? ? ??? ?? ?????????????? ??? ??????, ?????????? ??? ??? ??? ??? ?????? ? ??  
????????? ?????? ??? ??? ?????????????????, ? ?????? ?????? ?? ?????????????? ??? ??????  
????????????? (????????? ??? 7?? ?????????????? 2013, Tulic? ??? Plavo?in, C?249/12 ??? C?250/12,  
EU:C:2013:722, ????? 35).

26 ?????? ?? ?????????, ?????????, ?? ?????????? ??? ??? ?????? ??? ? ?????????????? ????? ???  
????????? ?? ?????????????? ?? ??? ??? ?????????????? ??? ?????? ??? ?????? ? ?????????????????? ?????  
???? (????????? ??? 7?? ?????????????? 2013, Tulic? ??? Plavo?in, C?249/12 ??? C?250/12,  
EU:C:2013:722, ????? 36 ??? ??? ?????????????????? ?????????).

27 ?? ?????????????? ??? ?? ??? ?????????????? ????? ?????????? ??? ? ?????????? ?? ????,  
???? ?? ?????? ??????, ?? ?????????????? ?? ?????????? ????? ?????????????????? ???  
????????????????????? ????, ?????????????????? ????? ?????????????????? ????? ?????? ???, ??? ??  
????????????? ?? ?? ??? ?????? ??? ??? ?????????? ??? ?????? (????????? ??? 7?? ?????????????? 2013,  
Tulic? ??? Plavo?in, C?249/12 ??? C?250/12, EU:C:2013:722, ????? 37).

28 ??????????, ??? ?????????????? ??? ??? ?????????? ????? ??????????????, ?? ?????????????? ???  
????????????? ??? ?????? ?????? ?????????????? ??? ??? ?????????? ????? ?? ??? ?????????.

29      ????????, ??? ??? ??????? ????? ?????????? ?????????? ??? ? ?????????? ??????  
Zipvit ??? Royal Mail ??????? ?????????? ?????? ??? ? ??? ???? ??????? ??? ?????????????? ???  
??? ???, ?? ????? ?????? ?????????? ???, ?? ?????? ?? ?????? ?? ??????? ??? ??????.

30      ???????, ????? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ??  
????????????, ? Royal Mail ??? ?????????????, ??? ??????? ???????, ?? ?????????? ??? ?? Zipvit  
?? ?????? ??? ??? ??? ?????? ??? ?????? ??????????, ????? ?????? ?????? ??? ?? ?????????? ???  
?????? ?????? ?????????? ??????? ?? ?????? ?????????? ?? ???.

31      ???????, ??? ??????? ?????, ? Royal Mail ?????????? ?????????? ?? ?????????? ?? ?????  
??? ??? ??? ?? Zipvit, ??? ?????????????? ?????? ??? ?????????? ??? ? ??? ? ?????????? ???  
????????????? ??? ? ?????????????? ??? ??? ?????????? ??? ??? ??? ?????????? ??? ?? ???  
????????????? ??? ?????? ??????????????, ?????? ??????, ??? ? ?????????? ??? ?????????????????  
????????????????? ???, ?????????????? ? ?????????????? ??? ??? ?????? ??? ?????????????? ??? Zipvit  
??? ??? ?????? ??? ?????????????? ?????????? ??? ?????????????????? ???. ?????????? ?? ??? ?  
??? ?????? ?????? ? ?????? ?????? ?? ?????????????? ?? ?????? ?????? ????? ??????????????  
????? ??? ? ?????? ?????? ?????? ?? ??????? ?????????????? ??? ?????? ?????????????? (????.  
????????? ??? 7?? ?????????? 2018, Viking Motors ?.?., C?475/17, EU:C:2018:636, ????? 33),  
???? ?????????????? ??? ???? ???? ? Zipvit ??? ?????? ?? ??????? ??? ??????? ?????? ???  
??? ??? ??? ?????????? ??? ?? ?????? ??? ?????, ?????????, ?????????????? ??? ??????  
?????????????.

32      ? ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?? ?????????? ??? Zipvit ???  
????????????? ??? ? ??????? ?????????? ??? ?? ?????????? ????? ?????? ?????? ??? ????  
90 ??? 185 ??? ??????? 2006/112. ?????????, ?????????? ??? ??? ??? ?????? ??? ??????????  
??? ????????? ? Royal Mail ??? Zipvit ?????????? ?????????? ?????????? ????? ???, ??? ?????? ??  
????? ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? 90 ???  
????????? 2006/112 ??? ???? ???? ?????????????????? ??? ?????????? ??? ?????? ??? ??? ??????  
????? ??? ?????? ??? ?????? 185 ??? ??????? ??????, ?????? ?? ?????? ????? ??????????????  
????? ??? ???? ?????????? ??? ??? ??? ?????? [????? ??????? ??? 15?? ?????????? 2020, E.  
(??? – ?????? ??? ?????? ?????????? ??????), C?335/19, EU:C:2020:829, ??????? 21 ??? 37 ???  
???? ?????????????????? ??????????].

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

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

35      ?????????, ?? ?????? 168, ?????????? ??, ??? ????????? 2006/112 ??? ???? ?????? ??? ???  
?????? ?? ?????????? ??? ? ??? ??????????????, ????? ??? ?????? ??? ?????????? ??????, ???  
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36      ??? ?????, ?????????, ?? ?????? ??, ??? ??? ?????????????? ?????, ?? ?????????? ????  
????? ?? ?????????? ??? ?????????? ???, ????? ??? ?????? ??? ?? ??? ??????????,  
????????????????? ??? ?? ?????? 167 ??? ????????? 2006/112 ?????????? ??? ?? ?????????  
????????????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ? ?????? ??????? ?????? ??????????

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37 ??? ?? ?????????? ??? ?????????????? ?????????? ??? ? ??? «?????????????», ??? ???  
?????? ??? ?????? 168, ?????????? ??, ??? ?????????? 2006/112, ?????? ?????????? ??????????  
?????? ??? ??????????????, ??????????, ??? ? ?????????????? ??? ???? ???? ??? ?????????? ??  
????????????? ?? ???? ??? ?? ?? ?????? ?????????? ?? ??????? ?? ???? ??? ?????????? (????.  
????????? ??? 29?? ?????????? 2012, Véleclair, C?414/10, EU:C:2012:183, ?????? 20).

38 ?????? ??? ??????? ??? ?? ?????? 63 ??? ?????????? 2006/112 ?????????? ??? ? ???  
????????????? ?????????????? ??? ??? ?????? ?????????????????????? ??? ?????????? ??????? ? ???  
????????? ?????????????, ??? ???? ?????????????????? ??? ?? ?????????? ??? ?????? ??? ???  
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??? ?????????? ??? ??? ?????? ??? ?????????? ?? ??? ?????????????, ?????????? ? ?????????? ???  
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39 ?????, ??? ???? ?????????????? ??? ?????????????????? ??? ?????????? ?????????????????? ?????????  
??? ?????????????????? ??? ?????? 34 ??? ?????????? ?????????????? ?????????? ?? ?????????????? ???  
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40 ??????????, ?? ?????? 168, ?????????? ??, ??? ?????????? 2006/112 ?????? ??? ??????? ??? ???  
????????? ?? ?????????? ??? ?????????????? ???, ??? ???? ?????????? ??? ?????????????? ??????, ???  
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41 ?????????? ??? ??????????????????, ??? ??????, ??? ?????????? ??? ??? ?????????? ?????????? ???????  
?? ?????? ? ?????????? ??? ?? ?????? 168, ?????????? ??, ??? ?????????? 2006/112 ?????? ??? ???????  
??? ? ??? ??? ??????? ?? ?????????? ?? ?????????????????? ? ?????????????????, ?????? ??? ?????? ???  
????????????? ??????, ?? ?????????????? ?? ??? ?????? ??????? ? ?????????? ??? ??? ??? ??????????????  
????? ?????, ?? ?????????????? ???, ??????, ? ?????????????????? ?????? ?????? ??? ?? ?????????? ??? ???  
????????? ??? ?????????????? ?????? ??????????, ?????? ?????????????? ?????????????? ??? ?????????? ???  
????????? ??? ??? ?????????? ??????, ??? ? ??????? ??? ?????????? ?????????????? ?????????????????? ???  
??? ???, ?? ?????????? ?? ?? ?????????? ??? ??? ?????????????? ??????????, ? ?? ?????? ????  
????????????????? ?????????? ?????????????? ???, ?? ?????? ?????????????? ?????????? ??????, ?? ?????? ??? ??  
????????? ??? ?????? ??? ?????????, ???, ??????????, ??? ??????? ?????????? ??????? ?????? ??? ???  
????????????? ??? ???, ?? ?????????????? ?? ?????? ?????????????? ?????? ??????? ??? ?????????????? ???  
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42 ?? ?? ?????? ?????????, ?? ??????? ?????????????? ??????, ???' ??????, ?? ?????????????????? ??  
? ??????? 2006/112 ?????? ??? ??????? ??? ? ??????? ??? ?????????? ??? ?????? ?????????????????? ???  
??? ??? ??????? ?? ?????????????????? ?? ?????????? ?????????????? ??? ?????????????????? ? ??????????????????  
??? ??? ??? ?????????, ?? ??? ?????? ?????? ??????? ??? ?????????????? ?? ?????? ?? ?????????????? ??  
????????????? ??? ?????????????????? ??? ?????? 226, ?????? 9 ??? 10, ??? ?????????? ??????

43 ?????????????????? ?????? ??? ?????????????? ??? ??????? ??? ??????, ?? ?????????? ??? ??  
????????? ?????????, ? ?????????? ??? ?????? ?????????????????? ?????????? ??? ?????? ?????????? ??? ???  
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44 ?????????????? ??? ? ?????????? ?????????????????? ?????? ?? ?????? ?????? ?????????????? ??? ??????? ??????

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

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

?? ?????? 168, ?????????? ??, ??? ????????? 2006/112/?? ??? ?????????????, ??? 28??  
???????????? 2006, ????????? ?? ?? ?????? ????????? ?????? ?????????????????? ??????, ????  
??? ????????? ??? ? ?????? ?????????????????? ?????? (???) ??? ????????? ?? ?????????? ??  
??????????????? ? ??????????????, ????? ??? ????????? ??? ????????????? ??????, ?? ??????????????  
?? ??? ?????? ????????? ? ?????????? ??? ??? ??? ?????????????? ????? ??????, ?? ???????????  
???, ???????, ? ????????????????? ????? ?????? ??? ?? ?????????? ??? ??? ?????????? ???  
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??? ??? ?????????? ??????, ??? ? ?????????? ??? ?????????? ?????????????? ?????????????????? ???  
??? ???, ?? ?????????? ?? ?? ?????????? ??? ??? ?????????????? ?????????????, ? ?? ???????  
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????????? ??? ?? ?????????? ??? ?????? ??? ??????????, ???, ??????????, ??? ??????? ??????????  
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\*        ??????? ??????????????: ? ?????????.