

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

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

??? 12?? ?? 2022 (\*)

«????????????? ?????????? – ?????????? ????? – ????? ?????????????? ????? (???) – ?????? 2006/112/?? – ????? 201 – ?????????? ??? ????? – ??? ??? ?????? ????? – ?????????? ?????????? ????? – ?????????? (???) 952/2013 – ????? 77, ?????????? 3 – ?????????? ??? ??? ?????? ????? – ??????»

???? ?????? C?714/20,

?? ?????????? ?????? ?????????????? ?????????? ?????? 267 ????, ??? ?????? ? Commissione tributaria provinciale di Venezia (????????????? ?????????? ?????????? ??????????, ??????) ?? ?????? ??? 17?? ?????????? 2020, ? ????? ?????? ??? ?????????? ??? 24 ?????????? 2020, ??? ?????? ??? ??????

**U.I. Srl**

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**Agenzia delle dogane e dei monopoli – Ufficio delle dogane di Venezia,**

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

????????? ??? ??? I. Ziemele, ?????? ???????, T. von Danwitz (?????????) ??? P. G. Xuereb, ???????,

?????? ??????????: T. ?apeta

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

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

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

- ? U.I. Srl, ?????????????? ??? ??? M. C. Santacroce ??? A. Dal Ferro, avvocati,
- ? ?????? ????????, ?????????????? ??? ??? G. Palmieri, ?????????????? ??? ??? G. Albenzio, avvocato dello Stato,
- ? ?????????? ????????, ?????????????? ??? ?? M. T??????????, ????? ??? ??? ??? ??. ?????????? ??? ?. ????????,
- ? ?????????? ????????, ?????????????? ??? ??? L. Lozano Palacios, F. Clotuche-Duvieusart ??? F. Moro,

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

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

????????

1 ? ??????? ?????????????? ?????????? ?????? ??? ???????? ??? ?????? 201 ??? ???????  
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ? ? ? ?????? ?????? ??????  
????????????? ????? (?? 2006, L 347, ?. 1, ??? ????: ?????? ???), ??? ??? ?????? 77,  
????????? 3, ??? ?????????? (??) 952/2013 ??? ?????????? ?????????? ??? ??  
??????????, ??? 9?? ?????????? 2013, ??? ? ? ?????? ??? ?????????? ?????????? ???????  
(?? 2013, L 269, ?. 1, ??? ????: ?????????? ???????).

2 ? ?? ??? ?????? ?????????? ??? ??????? ???????? ??????? ??????? ??? U.I. Sarl ???  
?? Agenzia delle dogane e dei monopoli - Ufficio delle dogane di Venezia (?????????  
????????? ??? ?????????? – ?????????? ?????? ???????, ??????) (?? ????: ??????????  
?????????) ??????? ? ? ??? ??????? ??? ??? U.I., ??? ??? ??????? ??? ??????  
??????????, ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????? ???????, ???  
????? ?????????? ?????? (??) ??? ??? ???????.

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

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

? ? ?????? ???

3 ?? ?????????? ??? 43 ??? 44 ??? ??????? ??? ?????? ?? ????:

«(43) ?? ?????? ??? ?? ?????? ?????? ?? ?????? ?? ?????? ??? ?????????? ?? ?????????? ??? ??????  
?? ?????? ??? ?? ???????.

(44) ?????????? ?? ??? ?????? ??? ?? ?????????? ?? ?????????? ?????? ?? ?????????? ??? ??????  
?? ?????? ?? ??? ?????? ??? ?????????? ?????? ?? ?????????? ??? ?????? ?? ?????????? ??? ??????  
?? ??????.»

4 ?? ?????? 2, ?????????? 1, ??????? ??, ??? ?? ??? ?????? ??????? ??? ?????? ?? ??  
????????? ??? ?????? ?????????? ??? ??.

5 ??? ?? ?????? 30, ?????? ??????, ??? ?????? ??????, ?? ?????? ?????? ?? ?????? ?????? ??????  
????????, ??? ?????????? ??? ??????, ?????? ??? ??? ?????? ?????? ?? ?????? ?????? ??????????  
????? ??? ?????? ??? ?????? 29 ???.

6 ?? ?????? 70 ??? ?????? ??????? ?????????? ??? ? ?????????????? ?????? ??? ??  
????????? ??? ? ?????? ?????????? ?????????? ??? ??? ?????? ?????? ?????????????? ??? ??  
????????? ???.

7 ??? ?? ?????? 71 ??? ??????? ????:

«1. ??? ?? ?????? ??????? ??????????, ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? ???  
[?????], ?? ??? ?? ?????? ??? ?????????? ? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? 156, 276  
?? 277 ? ? ?????? ?????????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????  
????????? ? ? ?????? ?????????? ?????????? ???????????????, ? ?????????????? ?????? ?????? ?????????? ???  
? ?????? ?????????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????  
?? ?? ?? ??? ?????? ?????????? ? ??????????.

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

2. ?? ?????????? ?? ???? ?????????? ?????? ?? ?????????? ?? ?????? ?? ???? ??  
????????? ?? ???? ?????????? ?? ???? ?????????? ?? 1, ?????? ??????, ?? ?????? ???  
?????????, ??? ?????? ?? ?????????? ?? ???? ?? ???? ?????? ?? ??????, ??? ??????????  
?? ?????? ?? ???? ?????? »

8 ?? ??? 201 ??? ?????? ?????? ?????? ?? ???:

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

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

9 ?? ??? 5 ??? ?????????? ?????? ?????????? ?? ???:

«?? ??? ?????? [?????????] ??????, ?????? ?? ?????????? ??????:

[...]

6) “????????? ?????? ???????????: ?????????? ?????? ?? ?????? ?????????? ?? ???? ??  
????? ?? ?????? ?? ?????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ??????????,,  
????? ?? ??? ?????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????????? ?? ???? ?? ???  
????????? ?? ??????

[...]

12) “????????? ???????: ?????? ?? ??? ?????? ?? ???? ?????? ?? ???? ??????, ?? ???  
????????? ?? ?????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????????? ??  
????????? ?? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????  
?? ?? ?????? ?? ????????????

[...]

15) “??????????: ?????? ?? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????, ?? ???? ??  
????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ??  
????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ??  
????? ?? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ??

[...]

18) “????????? ?: ? ?????? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ??  
????????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????  
????????? ?? ???? ?????? ??

19) “??????????: ?????? ?????? ?????????? ?? ???? ??????

20) “????????? ?: ? ?????? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ?????? ?? ???? ??????

[...]».

10 ?? ?????? 18, ??????????? 1, ?? ??????????? ??????? ??????????? ?? ????:  
«????? ??????? ?? ?????? ?? ?????? ??????????? ???????????.

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

11 ?? ?????? 77 ??? ?????? ???????, ?? ?????? ??????????????? ?? ??? ?????? 1, ?? ??????  
?????????? «?????????? ?????? ??? ??????????», ??? ?????????? 1, ?? ??????  
?????????? «????? ??????????? ??????», ??? ?????? III ??? ?? ????? ??????, ? ??????  
?????????? «?????????? ?????? ??? ??????????», ?????????? ?? ???:

«1. ?? ??????????? ?????? ??? ?????????? ?????? ?? ?????????? ?? ??? ??????? ?? ??? ?? ??????????  
????????????? ??? ?????????? ?? ?????????? ??? ?????????? ?? ??? ?? ??? ?? ?????????? ??????????  
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?) ?? ??????? ??????? ???????????, ??????????????????? ?? ??? ?????????? ?? ??? ??????????  
??????????,  
?) ?? ??????? ??????? ?? ?????? ?????????? ?? ??? ?????? ?????????? ?? ??? ?????????? ??????.  
2. ?? ??????????? ?????? ?????????? ?? ?????? ?????????? ?? ??? ?????????? ???????????????.  
3. ?? ?????????? ?????? ?? ????????????. ?? ?????????? ??????? ???????????????, ??????????  
????? ?????? ?? ??????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ? ?????????? ??????????.  
????? ? ??????????? ?????????? ??? ??????? ?? ??? ??????? ?? ??? ?????????? ?? ??? ?????????? ???  
????????? 1 ??????????? ??? ?????????????? ?????? ?????????? ??? ?????? ??? ?????????? ?? ???  
????? ? ?????? ??? ??????????? ???, ?? ??????? ??? ??????? ??? ?????????? ??? ?????????? ??? ??  
????????? ??? ?????????? ?????????? ?????????? ?????? ?????????? ?????????? ?????????? ???????, ?  
????? ?????? ??? ???????, ?? ??? ?????????? ??? ?????? ?????? ?????? ???????????.»

12 ?? ?????? 84 ??? ??????????? ??????? ?????????? ?? ????:  
«?? ?????????? ??? ??????????? ??????? ?????????? ??? ??????? ?? ??? ?????? ??? ???????????  
? ??????????? ?????? ??? ??????????? ?? ??? ??????????? ??? ?????, ?? ??????? ??? ?????  
?????????? ??? ??? ?????????? ??????? ??? ??? ?????????? ??? ??? ?????? ??? ?? ??? ???????.»

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

13 ?? ?????? 1 ??? Decreto del Presidente della Repubblica n. 633 – Istituzione e disciplina  
dell’imposta sul valore aggiunto (?????????? ??????????? 633 ??? ?????????? ??? ??????????  
??? ?????? ??????????? ???), ??? 26?? ?????????? 1972 (????????? ?????????? ???  
GURI ????. 292, ??? 11?? ?????????? 1972, ??? ????: ?????????? ?????????? 633/1972),  
????????? ?? ????:

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

14 ?? ?????? 8 ??? ?? ??? ??????????? ?????????? ?? ????:

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

[...]

c) ?? ???????????, ???? ??? ???? ???????????????, ?????? ??? ???? ??????? ?? ???  
????????? ???? ??????????? ???? ?? ?????????? ??? ?????????? ?? ??????? ?? ?????? ???  
?????????? ?????????? ?????? ??? ?????? ? ?????????????? ??????? ??? ?? ????, ??  
?? ?????????? ???, ?????? ??? ?????? ?? ??????????? ?? ???????????, ???? ??? ???  
??????????????, ?? ??? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ?????.

[...]»

15 ?? ?????? 17, ?????????? 1, ??? ?? ??? ??????????? ?????????? ?? ????:

«? ?????? ?????????? ?? ?? ??????? ?? ?????? ?????????????? ?? ?????????????? ??????????  
?????? ?? ?????? ?????????? ?? ?????????????? ?? ?????????????? ?? ?????? ?????????? ?????,  
?????????? ?? ?? ?????? ?????????????????? ?????? ?? ?????? ?????????? ? ?????????? ??  
?????? 19, ??????? ?? ??? ?????????????? ?????? ?? ?????? ?????????????? ?? ?????? II.»

16 ?? ?????? 70, ?????????? 1, ??? ?? ??? ??????????? ?????????? ?? ????:

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

17 ?? ?????? 34 ??? Decreto del Presidente della Repubblica n. 43 – Approvazione del testo  
unico delle disposizioni legislative in materia doganale (?????????? ??????????? 43, ???  
?????????? ??? ?????????????? ?? ?????? ??????? ?? ?????? ??????????? ?????????? ???  
??? ??????????), ??? 23?? ?????????? 1973 (????????? ??????????? ??? GURI ????. 80, ???  
28?? ?????? 1973, ??? ????: ?????????? ??????? 43/1973), ?????????? ?? ????:

«?? “?????????? ??????” ??????? ?? ??? ?? ??? ?? ?????? ??????????? ?????? ?????? ??  
????????? ?? ??????? ?? ??? ?? ??????????? ?????? ??????.

????? ??????????? ?? ?????? ??????????????? ?? “?????????? ???”: ?? ???? ???  
????????????? ?? ??? ?? ??????? ?? ??? ?? ???????, ?? ?????????? ?? ?? ??????  
????????????? ?? ??? ?? ??????? ?? ??? ?? ??????? ?? ?????????????? ?? ??? ?? ??????????  
????????????? ?? ??? ?? ??????? ?? ??????? ?? ???????, ?? ???????, ??? ?????? ??  
????????????? ???????????, ?? ??????????? ?? ???????????, ?? ?????????? ???????????  
????????????? ?? ??? ?? ??????? ?? ??????? ?? ??????????? ?????? ??????????? ?????? ??? ??????????..»

18 ?? ?????? 38 ??? ?? ??? ??????????? ??????????? ?????????? ?? ????:

«????????? ??? ?? ??????? ?? ??????????? ?? ?????? ?????? ?? ?????? ??? ???????????  
?????? ?? ??? ?????? 56, ???, ??????????? ?? ??? ?? ???????, ??? ?? ??????? ???  
?????????? ?? ??? ?????? ?????????? ?? ??????????? ?? ??????????.

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

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

19 ?? ?????? 1 ??? Decreto-Legge n. 746 – Disposizioni urgenti in materia di imposta su valore aggiunto (????????? ?????????????? ?????????????? 746, ??? ?????????? ?????????? ????)  
??? ?????? ?????????????? ????, ??? 29?? ?????????? 1983 (GURI ????. 358, ??? 31??  
????????? 1983), ??? ?????????? ??? ?????????????? ?? ??? ??? 17, ??? 27?? ??????????  
1984 (GURI ????. 59, ??? 29?? ?????????? 1984), ?? ??? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????????? ??? ?????? ??? (??? ????: ?????? ?????????? ???  
????????? 746/1983), ?????????? ?? ???:

«?? ?????????? ??? ?????? 8, ?????????? 1, ???????? c, ??? ?????????? 2, ??? [????????? 633/1972],  
?????????????, ?????????????? ??? ??? ??????????:

a) ??? ?? ??? ?????? ??? ?????????? ??? ?? ?????????????? ?????????? ??? ??????????  
??? ?????????? ??? ?? ?????? a ??? b ??? ?????? ??????, ?? ?????? ??????????????  
????? ?? ?????????? ???, ????? ?????????? ??? ?? 10 ??? ?????? ??? ?????? ??????????  
???? ?????????? ??? ?????? ?? ?? ?????? 20 ??? ?????? ?????????? [...].

[...]

c) ? ??????? ?? ?????? ??? ?????? ??? ?????????? ?????????????? ?????? ? ??????????  
????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ??  
????????? ??? ?????? ?????? ?? ?????? ??? ?????????? ?????? ?????????? ???, ??? ??????  
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????? , ? ??????  
????????? ?????????? ??? Agenzia delle Entrate (????????? ???), ? ?????? ??????  
????????? ?????? ?????? [...].»

20 ?? ?????? 2, ?????????? 1, ??? ?? ??? ?????? ?????????? ?????????????? ??????????????  
?? ????:

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

21 ?? ?????? 3 ??? Decreto legislativo n. 374 – Riordinamento degli istituti doganali e revisione  
delle procedure di accertamento e controllo in attuazione delle direttive n. 79/695/CEE del 24  
luglio 1979 e n. 82/57/CEE del 17 dicembre 1981, in tema di procedure di immissione in libera  
pratica delle merci, e delle direttive n. 81/177/CEE del 24 febbraio 1981 e n. 82/347/CEE del 23  
aprile 1982, in tema di procedure di esportazione delle merci comunitarie (????????? ????)  
374 ??? ?????????????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? 79/695/??? [???  
?????????], ??? 24?? ?????? 1979, ??? 82/57/??? [???, ??????????], ??? 17?? ??????????  
1981, ?? ?????? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ???  
????????? ??? ??? ?????? 81/177/??? [???, ??????????], ??? 24?? ?????????? 1981, ???  
82/347/??? [???, ??????????], ??? 23?? ?????? 1982, ?? ?????? ?????? ??? ??????????  
????????? ??? ?????????? ??????????), ??? 8?? ?????? 1990 (????????? ????)  
???? GURI ????. 291, ??? 14?? ?????????? 1990), ?????????? ?? ????:

«1. ?? ??????????? ?????? ????????????, ??????????????? ??? ??????????????? ??????  
?? ??? ??????? ??? [?????????? ??????????? 43/1973] ??? ?? ?????? ?????? ??? ?????  
??? ????????, ??? ?? ??????? ??????????? ??? ????? ?????????? ?? ??? ????? ??????  
????????? ????.

2. ?? ???????, ?? ??????? ??? ?? ?????? ??????????????? ??? ????? ?? ??????????? ??? ??  
????????? ??? ??????????? ??? ?? ??????????? ??? ??????????? ??????????????? ???,  
?????????????? ??? ??????????????? ??? ??????????? ?? ??? ??????????? ??? ??????????? ???,  
??? ?? ??????????? ??? ??????????????? ??? ??????????? ??? ??????????? ??? ????? ??, ?? ???  
??????????, ??? ??????????? ???????, ??????? ?? ??? ????? ??????? ??? [??????????  
?????????? 43/1973] ??? ?? ??? ????? ??????????? ??? ??????????? ??? ???????????..»

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

22 ?? ??? ??????? ??????? ??? ?????? ??? ??????????????? ??? 15 ????? 2017 ??? ??? 6  
?????????? 2018 ??? U.I., ??????? ?????????? ??? ?????? (??????), ? ??????????? ???  
??????????, ???????????, 45 ??? 115 ??????????? ?????????? ??? ??????????? ?? ???????????  
???? ??? ??????????? ??? ?????? ??? ???????, ??? 173 561,22 ??? ?? 786 046,24 ???,  
????? ????. ??????, ?????? ??? U.I., ?? ?????? ??????????? ?????????????? ??? ???????????  
?????????? A. SpA ??? U.C. Srl ?? ??? ?? (??????), ?? ??? ?????? ??? ?????? ???  
?????? ?? ??????????? ???????????, ??? ??????????? ??? ??? ??????????? ??????? ??? ???  
????????? ??? ?? ??? ???????, ?????? ??? ??? ??????? 77 ??? 84 ??? ??????????? ????.

23 ??? ??????? ??? ??????? ??? ???????????, ? ??????????? ??? ?????? ??? ??????????? ??  
????????? ?????????? ??? ??????????? ??? ?? ??? ??????????? ??????????? ??? ???  
??????????, ??????? ??????????? ??? ??????????? ??????????? ??? ?? ???????????????  
?????????? ??????????? ??? ??????????? ??????????? ??? ?? ??????????? ??? ?? ???????????  
??? ?????? ??????????????? ??????????? ??? ??????????? ??? ?? ??????????? ??? ?? ???????????  
?????????? ??? ??? ???, ?? ??????????? ??? ??????????? ??? ??????????? ??? ?? ??????????? ???  
????????? ??? ??? 1, ??????? a, ??? ?????? ??????????? ??????????? 746/1983.

24 ? U.I. ?????? ?????????? ??? ??? ?? ??????? ?????????? ?????? ?????? ?????? ???  
????????? ???????????, ??? ?? Commissione tributaria provinciale di Venezia  
(????????????? ??????????? ???????????, ???????, ??????), ??????? ?? ??????????? ?  
????????? ??????????? ???.

25 ??? ??????? ???, ? U.I. ??????????? ??? ???????????, ?? ?????? ???????????  
??????????, ??? ??????? ??????????? ??????? ??? ?????? ??? ?????? ??? ?? ??????????? ???  
?? ??? ??????? ??????????? ??? ?????? ??????? ???????????, ??????? ?? ??? ???????????  
?????????? ??? ???????, ??????????? ??? ?? ??????? ?????? ??? ?? ???????  
?????????? ?? ?? ??? ?????? ??????? ???, ?????? ?? ??? ??????? 77 ??? 84 ??? ???????????  
??????, ??? ??????????? ?? ??????????? ??? ?? . ??????????? ?? ??? ?????? ??????? ???  
????????? ??????? ??? ??????? ??????????? ??? ?? ??????? ??????????? ??? ?? ??????? ???  
?????????? ??????????? ?? ??? ??????? ??????????? ??? ?? ??????? ??? ?? ??????? ???  
?????????? ??? ??? ?? ??????????? ??? ??????????? ??????????? ??? ?? ??????? 201 ???  
?????? ???.

26 ? ??????????? ??? ?????? ??? ??????? ??? ??????????? ??? ?? ??? ??????????? . ??????????? ???  
?????????? ??? ?????? ??? ??????? ??????????? ??????? ??? ???????????, ??? ?? ??? ?????  
?? ??????????? ??? ???????, ??? ??????? ??? ?? ??????????? ??????????? ???  
?????????????? ??? ?????? ??????????? ???????????, ??? ?? ??????????? ???, ? ??????????? ???  
?????????? ??? ??????? ??? ??????????? ??? ??????????? ??? ??????????? ??? ?? ??? ???

???? ?????????? ???, ?? ?? ??????, ?????????????? ?? ?????????????? ??? ?????????? ?????????? ???  
????????? ?????? ?????? ?? ??????? ??? ?????????????? ?? ?????????????? ??? ?????????? ???, ???,  
???? ?????????? ??? ?? ?????????? ??? Corte suprema di cassazione (????????? ??????????  
?????????????, ??????), ? ?????????? ??? ? ?????? ?????????? ??? ?????????? ??? ??????????????,  
????????????? ??? ??? ??????????.

28    ?? ??????? ??????????? ??????????? ??? ?? ??? ??? ????? ??????????? ????, ??? ??  
?????, ??????? ?????? ?????? ??????? ??? ?????? ??????? ???????????, ??????? ?? ?? ??????  
201 ??? ??????? ???, ?? ??????? ??? «?????????» ?? ??????? ??? ??? ??????????? ??? ??  
???? ??? ???????, ??? ??????? ?? ?????? ??????????? ??????? ??? ?????? ???????????  
?????? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ??????????? ??? ?? ??????????? ???  
????????? ??? ?? ??????? ???????????.

29 ????????, ?? ?????? ??????????? ?????????????? ???, ?? ???? «?????????» ?  
«?????????????» ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??????????  
??? ??? ?????? ??? ? ?????? ?????? ?????? ?? ?????????????? ?????? ?? ?????? ???  
????????? ??? ???, ??? ?? ?????? ?????????? ?? ?????? ?? ?????????????, ?? ??????????  
??? ?? ?????? ?????? ?????? ?????? ?????????????? ??? ?????? ??? ?????????? ?? ??????  
??? ?????? ??????. ????????, ?? ?????? ?????? ?????? ?????????? ??? ??????????????  
????, ?? ??? ?????????? ?? ?????? ??? ?????????? ?????????????? ??? ?????? ?????? ??????  
??? ??? ?????? ?????? ??? ?????????? ?????? ?????????????? ??? ??? ??? ??? ??? ??????, ???  
?? ?????.

30      ???????, ? ?????????? ?? ??????? 77, ?????????? 3, ??? ?????????????? ?????? ???, ??????,  
?? ??????? ?? ? ?????????? ?? ??????? ?? ?????????? ?????? ?????? ?????????? ?????? ??????  
????????? ??? ??? ??????? ?? ?????????? ??? ??????? ?????? ?????? ??????.

31 ??? ??? ??????? ??????, ? Commissione tributaria provinciale di Venezia (????????????  
???????????? ?????????? ??????) ?????????? ?? ?????????? ??? ?????? ??? ??????????  
??? ?? ?????????? ??? ?????????? ?? ?????????? ?????????? ?????????? ??????????:

2) ??? ?? ?????? 77, ?????????? 3, ??? [????????????? ??????], ?? ?????? ?????? ???  
????????????? ??????? ??? ?????? ?????? ??? ?????? ??? ?????? “?? ?????????? ??????  
????????????? ???????, ?????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????  
????????????? ? ?????????? ?????? ??????”, ??? ?????? ??? ? ?????? ?????? ?????? ??????  
??? ?????? ??? ?????? ?????????????? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? “?????????;»

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

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

32 ? ??????? ?????????? ?????????? ??? ?? ?????????????? ?????? ?????? ??????????  
??? ??? ?? ??? ?????? ?????? ???????????, ??? ??? ??? ??? ??? ?????? ?????????? ??? ??  
?????? ??? ??????? ??? ?????? ???, ?????? ?? ?????? ?????????? ??? ?????????? ??  
????????? ??? Corte suprema di cassazione (????????? ?????????? ??????????) ??? ??  
??? ??????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ?????? ??? ??  
??? ??????. ???????, ??? ?????? ?? ?????? ??????, ? ?????? ?????? ?????? ??????????  
??? ??? ?????????? ?? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ??  
?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??  
??? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??  
??? ??? ?????????? ???.

33 ??????, ?????????? ??? ?? ?????? ??? ?????? ??? ?????????????? ??? ?? 267 ???  
????????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ??????????, ??????????  
????????? ??? ?????? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????????? ??? ??  
??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????, ?? ???????,  
????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??  
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? (?????? ?? 19?? ?????????? 2019, Darie, C?592/18,  
EU:C:2019:1140, ??? 24 ??? ?????? ?????????? ??????).

34 ??????, ?? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???  
????????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ???  
????????? ?? ?????? ??? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
(?????? ?? 19?? ?????????? 2019, Darie, C?592/18, EU:C:2019:1140, ??? 25 ??? ???  
????????? ??? ??????).

35 ?? ??????????, ?? ?????? ??????????, ?????????? ?? ?????? ??? ?????? ??? ???  
?????? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? U.I. ?? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? Corte suprema di cassazione (?????????)

? ?????????? ??????????) ??? ?????? ?????????? ?? ???????? ??????? ?? ??? ??????????  
??? ?????? ??? ?????.

36 ??? ???????, ? ?????? ?????????????? ?????????? ?????????? ?????????? ??? ??????????????  
??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????, ?????? ?? ?????? ??? ?????? ??? ??????  
????????????? ?????? ?????????? ??? ??? ?????? ?????? ?????? ??????????, ? ?????? ??? ???  
?? ?????? ??? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???  
????????? ?????? ??????.

37 ??? ???????, ?? ?????????? ?????? ?????? ??????.

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

38 ?? ?? ?????? ?????????? ???????, ?? ?????? ?????? ?? ?????????? ??? ?????? ???  
?????, ?? ?????? ?????????? ???, ???' ?????, ?? ?????????? ??? ?? ?????? 77,  
????????? 3, ??? ?????????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ??????????  
??? ?????, ? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????????? ??? ?? ?????????? ?? ?????? ?????? ??? ?????? ???, ?????? ???  
??? ?????? ??? ?????????? ??? ?? ?????????? ?? ?????? ?????? ??? ?????? ???, ?????? ???  
??? ?????? ??? ?????????? ??? ?? ?????????? ?? ?????? ?????? ??? ?????? ???, ?????? ???.

39 ??? ?????? ???????, ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????????? ??? ?? ?????? ?? ?????? ??? ?????? ??? ?? ?????? ??? ?? ?????? ???  
????? ??? ?? ?????? ??? ?????????? ?? ?? ?????? ??? ?????? ??? ?????? ??? (??????  
??? 18?? ?????????? 2020, Kaplan International colleges UK, C77/19, EU:C:2020:934, ??? 39  
??? ??? ?????????? ??? ??????).

40 ?????????? ???, ?????? ??? ?????? 18, ?????????? 1, ??? ?????????? ???, ?  
????????? ?????????? ?????????? ?????? ??? «????????? ??????», ??? ?????? ???  
??? ?????? 5, ?????? 12, ??? ?? ??? ?????, ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ?????? ?????????????? ?? ?????????? ??? ?????? ???  
????????? ?? ?????? ?????????? ?? «?????????», ??? ??? ?????? ???  
????? 5, ?????? 15, ??? ?????????? ???.

41 ???, ??? ?? ??? 77, ?????????? 3, ??? ?????????? ???, ?????????? ???  
????????? ???, ?? ?????????? ?????? ?????????????? ???, ?????????? ???  
????? ??? ?????????? ??? ?????? ?????????? ? ?????????? ??? ??????????.

42 ??? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ? ?????? ??? ??????????  
????????? ???, ?? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???  
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ??????.

43 ???, ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????? ??? ??? ??? ??? ??? ??????.

44 ???, ???, ?? ??? 77 ??? ?????????? ??? ?????? ?????????????? ??? ?????? 1,  
??? ?????????? 1, ??? ?????? III ??? ?????? ???, ?? ?????? ?????????? ???, ??????????  
«????????? ??? ??? ?????? ??? ??????», «????? ?????????? ??? ??????» ??? «?????????  
????? ??? ??????». ??????, ?? ?????????? 1 ??? 2 ??? ?????? ??? ?????? ??????????  
????? ?????????? ???.

45 ???, ??? ?? ??? 5, ?????? 19, ??? ?? ??? ?????? ???, ?????????? ??? «?????

?????? ?????? ?????????????? ??????».

46    ???????, ?? ??? 84 ??? ????? ?????? ?????? ??? ??????????? ?????? ??? ?????? ???  
?????????? ???, ?? ?????????? ??? ?????????????? ?????? ?????? ?????? ??? ?????????? ???  
??? ?????????? ? ?????????? ?????? ??? ?????????? ?? ??? ?????????? ??? ??????, ??  
?????? ??? ?????? ?????? ?????????? ??? ??? ?????????? ?????? ??? ??? ?????????? ??? ?? ???  
?????.

47    ? ?????? ??? «????????????? ??????» ?????????? ??? ????? 5, ?????? 18, ???  
????????????? ?????? ?? ? ?????????? ?????????? ?? ?????????? ??? «????????????? ? ??????????  
????? ??? ?????????? ?? ?????????? ?????? ?????????? ?? ??? ?????? ??? ?????? ???  
????????? ?????? ??????».

48    ??? ???, ? ??? ??? ??? ??????? ??? ?????????????? ??? «????????????? ???»,  
????? ??? ?????? ??? ?????? 5, ?????? 20, ??? ???? ??????, ?? ?????? ??? ???  
«????????? ??? ??? ?????? ?????????? ???».

49    ??? ?????????? ??? ? ?????????? ?????? ??? ? U.I. ??? ?????? ???  
??????????, ??? ???? ?????? ??? ?????????? ?????? ??? ?????????? [????., ??? ????  
?? ????? 4, ?????? 10, ??? ?????????? (???) 2913/92 ??? ??????????, ??? 12?? ??????????  
1992, ??? ?????????? ?????????? ?????????? ?????? (?? 1992, L 302, ?. 1), ?? ??????  
????????? ??? ?????? 5, ?????? 20, ??? ?????????? ??????, ?????????? ??? 29?? ??????  
2010, Pakora Pluss, C?248/09, C?2010/457, ??? 47, ??? ??? ??? 2?? ?????? 2016,  
Eurogate Distribution ??? DHL Hub Leipzig, C?226/14 ??? C?228/14, C?2016/405, ??? 81].

50    ?????, ? ?????????? ??? ?????? ??? ?????? ??? ???, ??? ?????? ?? ?????? 201 ???  
?????? ???, ??? ?????????? ??? ?????? ?????? ??? ?????????? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ??? ?????, ??? ?????????? ??? ? ?? ?????? ?????????? ??????  
?? ?????? ? ?? ?????? ??? ?????????? ? ?????????? ??? ?????? ?????? ?????? ??????????,  
????? ??? ???? ?????????? ?? ?????????? [????., ??? ?????? ?? ?????? 21, ?????????? 2,  
??? ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ??????????????  
??? ?????????? ??? ?????? ???, ??? ?????????? ?? ??? ?????? ?????? ?????? ?????? – ????  
?????? ??? ?????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?.  
49), ?? ?????? ?????????? ??? ?????? 201 ??? ?????? ???, ?????? ??? 29?? ?????? 2010,  
Pakora Pluss, C?248/09, C?2010/457, ??? 52].

51    ???????, ??? ?????? ??? ?????????? ??? ??? ?????? ??? ??????????, ??? ??????, ???  
??? ?????? 77, ?????????? 3, ??? ?????????? ?????? ??? ?????, ?? ?????? ?????? ???  
????????? ?????????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ???  
????????? ??? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??????.

52    ?????? ??? ??????????????, ??? ?????? ?????????????? ?????? ?????? ??? ?????? ?  
????????? ??? ?? ?????? 77, ?????????? 3, ??? ?????????? ?????? ??? ?????? ??? ?????? ???,  
????? ??? ???? ?????? ??? ?????, ? ?????? ?????????? ?????? ?????????? ??? ?????? ???  
????????? ?????????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
?? ?????? ?????????? ??? ?????? ???, ??????, ??? ?????, ??? ??? ?????? ??? ?????? ??? ???  
????????? ? ?????? ??? ?????? ??? ?????? ??????????.

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

53    ?? ?? ?????? ?????????????? ??????, ?? ?????? ?????????? ?????, ???' ??????, ??  
????????????? ?? ?? ?????? 201 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??

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

54    ????????, ??? ????? ?? ??? ??? ?????? ??? ?????????? ??? ??? ?????????????? ???????,  
????????????? ??? ?? ?????????? ?????, ??? ????? ?????????, ?????????? ???????  
????????????? ??? ?????? ?????????? ??? ?? ?????? ?????????? ??? ?????? ??? ?? ??????????  
????????? ??? ?????????? ??? ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ????. ?  
????????? ??? ?????????????? ??? ?? ?????? ?? ?????????? ??? ?? ?????? 71, ?????????? 1,  
?????? ????, ??? ?????? ??? ?????????? ??? ?????? ??? ?? ?????????? ?? ?????????? ??  
????? ??? ?? ??????? ??? ?? ??? ?????? ?????????? ??? ?? ?????????? ?????? ??? ?????? ??? ??  
????????? ??? ?????? [????????? ??? 10?? ?????? 2019, Federal Express Corporation  
Deutsche Niederlassung, C?26/18, EU:C:2019:20, ??? 41, ??? ??? 3?? ?????? 2021,  
Hauptzollamt Münster (????? ??????? ??? ??), C?7/20, EU:C:2021:161, ??? 29 ??? ???  
????????????? ??????].

55    ??? ?? ?????? ??? ?????? 201 ??? ?????? ???, ??? ?? ?????? ??? ?? ?????? ??? ??  
???????? «????????? ??? ?? ??????? ? ?? ??????? ? ?? ?????? ??? ?????????? ? ?????????????? ??  
????????? ??? ?? ??????? ??? ??????? ??? ?? ?????? ??? ?? ?????? ?????????? ??? ?????????? ??? ??  
????? ??? ?? ?????????? ?????????? ?????????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????????? ???  
????????? ??? ?? ??????? ??? ?????????? ?????, ??? ?????????????? ? ?????????? ?????? ??? ??  
43 ??? ???????, ? ?????? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

56    ????????, ???????? ??? ?? ?????????????? ??? ?????? ?????????? ??? ?? ?????? ???  
????????? ?? ??????? ?????????? ??? ??????? ?? ?????? ??? ?????? ??? ??????? ???, ???  
????????? ?? ??????? ?? ??????? ?????????? ??? ?????????? ??? ?? ?????? ??? ??????? ??? ??  
?? ?????????? 44 ??? ?? ?????? ???, ??? ?? ?????? ??? ?? ?????? ??? ?????? ??? ??  
????? ?? ?????????? ?? ??????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ??????? ??? ??  
?? ??? ??????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ??????? ???.

57    ??? ????????, ?????????? ??? ?? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ???  
????? ??? ?? ?????? 201 ??? ?????? ???, ?? ?????? ??? ?????? ???, ???????, ?? ???????????,  
??? ??? ?????? ??? ??????? ???, ??? ?? ??????? ?????????? ??? ?????? ??? ?????????? ???  
?? ?????? ?????? ??? ??????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ??? ??, ???????????,  
??? ? ?????? ?????????? ??? ?????????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ??  
????? ?????????? ??? ?? ?????? ??? ?????????? ?? ?? ?????????? ??? ?? ?????? ??? ?????? ???  
????????????? ??? ?? ?????? ??? ?????? ???.

58    ?????????????? ???, ??????? ?? ?? ?????? 288, ?????? ??????, ???, ? ?????? ???????,  
????? ?????? ??? ?????? ?????????????, ??? ?????? ?? ?????????????? ???????????, ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???.

59    ??? ?????? ?????????? ??? ???????????, ?? ?????????? ??? ?????? ??? ?????? ???  
????????? ?? ??????? ??? ?????? ??? ?? ?????? ??? ?????????? ?????????? ??????????  
????????????? ?? ?????????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ??????????  
????????? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????? (?????? ?? 24??  
????????? 2013, ??????? ??? ???????, C?151/12, EU:C:2013:690, ??? 26 ??? ???  
????????????? ???????).

60    ??? ??? ?????? ???, ?????????? ? ?????? ?????????? ??? ?????? ??? ?????? ??? ??  
????? ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

?????, ??? ? ?????????? ??? ? ??????? ? ?????????? ?? ? ?????????? ??? ???? ???? ????  
????????? ??? ? ?????????? ??? (???. ?????? ?? 14? ?????????? 2012, Flachglas  
Torgau, C?204/09, EU:C:2012:71, ??? 60).

61 ?????, ???? ???? ???? ?????????? ?????? ??????? ? ?????????? ?????? ?????, ?? ???? ????  
????? ???? ???? ???? ?????? ?? ???? ???????, ?? ???? ?????????? ????? ???? ???? ???? ????  
????????? , ???? ???? ?? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ????  
???? ???? ???? ?? ???? ?????????? [????????? ?? 30? ?????? 2019, ?????? ???  
????????? (????????? ?????????? ?? ???? ?????? ??? ?????? ?????? ?????? ?????? ), C?611/17, EU:C:2019:332,  
????? 111, ?????? ?? 26? ?????? 2020, Hunged ?.., C?496/18 ??? C?497/18,  
EU:C:2020:240, ??? 93 ??? ??? ?????????? ??????????].

62 ??? ??? ??????? ??????, ??? ?????? ?????? ?????? ???????????, ??? ??? ?????? ?????? ???  
????????? ??? ???? 201 ??? ?????? ???, ?? ?????? ? ?? ?????????? ?? ?????? ??? ????  
????? ??? ??????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
????? ??????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???.

63 ?????, ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ???? ???? ????  
??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ????  
????????? ?? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? , ?????? ??  
????????? , ?????? ??? ?????? ?????? ?????? , ?? ?????? ?????? ?????? ?????? ??????.

64 ?? ?????????? , ?????????? ??? ?????? ?????? ?????????? , ?? ?????? ?????? ?? ???? ????  
?? ?????????? ?? ?????? ?????? , ?? ?????????? , ?? ???? ?????? ??? ?????? ??? ?????? ??? ???? ????  
??? ?????? , ?? ???? ?????? ?????? ??? , ?????? , ?? ?????? 34 ??? 38 ???  
????????? ?????????? 43/1973, ?? ?????? 3, ?????????? 2, ??? ?????????? ??????????  
374 ??? 8?? ?????? 1990, ??? ?????????? ??? ?????? 21 ??? ?????? ?????? ??????????  
????? ??? ???? 1 ??? 70, ?????????? 1, ??? ?????????? ?????????? 633/1972, ???  
????? ?????? ???? ?????? ?????????? , ? ?? ?????? 2, ?????????? 1, ??? ??????  
????????? ?????? 746/1983, ?? ?????? ?????? ? ?????? , ?????? ???? ???? ?  
????????? , ?????? ??? ?????? ?????? , ??? ?????? ?????? ?????? ?????????? ??  
????? ??? ???? ?????? ??? ???? ?????? , ?????? ??? ?????? , ?????? ??? ???? ????  
????????? , ??? ?????? ??? ???? ?????? 42, 46 ??? 52 ??? ?????? ?????? , ??? ???  
????????? ?????????? ?????? ?????? ?????? ??? ??? ?????? ?? ??? ?????? ???? ???? ???? ?  
??? ?????? ?????? ?????? ?????????? ??? ??? ?????? ?????? ?????? , ?????? ??? ???? ???? ?  
77, ?????????? 3, ??? ???? 84 ??? ?????????? ??????.

65 ???? ???? ???? ???? ???? ???? ???? ???? ???? , ??? ???? ?????????? ?????? ??????  
?? ?????? ? ?????? ??? ???? 201 ??? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ?  
????????? ??? ???? ???? ?????? ?????????? ?????????? ?????? ??? ???? ???? ???? ???? ?  
??? ???? ???? ???? ?????? ?????????? ??? ???? ?????? ??? ???? ???? ???? , ??????  
????????? ?????? ??? ???? ???? ?????? ??? ???? ?????? ?????? , ?????? ??? ???? ???? ???? ?  
?? ?????? ??? ???? ???? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ?

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

66 ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ?  
??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ?  
????????? ???? ???? ???? ???? ???? ???? ???? ???? . ?? ?????? ??? ?????? ?????? ?????? ???? ?  
???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ?  
??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ?

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

1) ?? ?????? 77, ?????????? 3, ??? ?????????? (?E) 952/2013 ??? ??????????  
????????????? ??? ??? ??????????, ??? 9?? ?????????? 2013, ??? ?? ?????? ???  
????????? ?????????? ??????, ??? ??? ?????? ???, ??? ?????? ??? ?????? ??? ??????????  
??? ???, ? ?????? ?????????? ?????????? ?????? ?????? ?????? ??????????????  
??? ??? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ?? ??????  
????????? ??? ?????? ???, ??????, ??? ??? ?????? ??? ??? ??????  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ???????????.  
  
2) ?? ?????? 201 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ??????????  
2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ???, ??? ?? ??????  
??? ??? ?????? ?? ?????????? ??? ? ?????? ?????????? ?????????????? ??????????????  
????????? ??? ??? ?????????? ??? ?????? ?????????????? ?????? ??? ?? ??????  
????????? ?? ??? ??????????, ?????? ?????? ?????? ?????????? ??? ?? ??? ?????? ?  
?? ??? ????????????, ?????? ??? ?????? ??????????, ?? ?????? ??? ??? ?????? ???  
?? ??? ??????.

(?????????)

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