

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

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

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

«????????????? ?????????? – ????? ?????????????? ?????? (???) – ?????? 2006/112/?? – ?????
273 – ????? ?? ? ?????????? ??? ????? ?????????? ??? – ?????? 325, ?????????? 1,
???? – ?????????? ?????????????? ??? ?????????? ?????????????? ?????? ??? ??????????
????????????? ??? ?????????? ?????? – ?????? ??? ??? ?????? ?????? ?????? ?????????? ???
???? – ?????? ?????? ? ?????? ?????????? ??? ?????????? ?????? ??? ?? ?????????? ???
???? ?????????? ??? ?????? ?????? – ?????? ?????? ?????? ??? ??????????
????????? ??? ??? ?????????? – ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????? – ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????? – ?????? ?????????? – ?????? ??????????»

???? ??????? C?1/21,

?? ??????????? ?????? ??????????????? ?????????? ??????? ?? ????? 267 ????, ???
?????? ?? Administrativen sad Veliko Tarnovo (?????????? ??????????? Veliko Tarnovo,
??????????) ?? ??????? ??? 18?? ?????????? 2020, ? ????? ???????? ??? ??????????? ??? 4
?????????? 2021, ??? ??????? ??? ???

MC

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Direktor na Direktsia «Obzhalvane i danachno-osiguritelna praktika» Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite,

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

?????????? ?? A. Prechal (??????????), ?????? ?? ?????????? ????????,
?????????? ?? ??????? ????????, J. Passer ?? N. Wahl, ????????,

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

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

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

????????????? ?????? ??? ?????????????? ??? ??????????;

- ? MC, ??????????????,
 - ? Direktor na Direktsia «Obzhavane i danachno-osiguritelna praktika» Veliko Tarnovo pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite, ?????????????? ??? ??? B. Nikolov,
 - ? ??????? ????????, ?????????????? ??? ??? M. J. Ruiz Sánchez,

– ?????????? ????????, ?????????????? ??? ??? N. Nikolova ??? ??? V. Uher,
???? ?????? ?? ?????? ??????????, ??? ?????? ??? ?????????? ??? ??? ?? ??????????
??? ?? ?????? 2022,

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

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1 ? ?????? ?????????????? ?????? ??? ?????????? ??? ?????? 9 ??? ?????????? ?
????? ?????????? ?????? ??? ?????? .3 ??? ?????? ??? ??? ?????????? ???, ??????
?? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?, ????
????????? ??? ?????????? ??? 26 ?????? 1995 (?? 1995, C 316, ?. 48, ??? ????: ??????)
???, ??? ?????? 273 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????? 2006,
?????? ?? ?? ?????? ?????? ?????? ?????????????? ??? (?? 2006, L 347, ?. 1, ??? ????:
????? ???), ??? ??? ?????? ??? ??????????????.

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ??? MC ??? ???
Direktor na Direktsia «Obzhavane i danachno-osiguritelna praktika» Veliko Tarnovo pri Tsentralno
upravlenie na Natsionalnata agentsia za prihodite (????????? ??? ?????????? «????????? ???
????????? ??? ?????? ??? ?????????? ??? ??? ?????????? ??? ??????» ??? Veliko Tarnovo
??? ?????? ??? ?????? ?????????? ??????, ??? ????: ?????????) ??
????????? ?????????? ?????? ?????? ??? ??? ?????? ? MC ?????? ??????????
????????? ??? ?????????? ?????????? ??????, ?????????????????? ??? ?????? ??? ??????
????????? ??? (???) ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????????.

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

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

? ?????? ???

3 ??? ?????? ??? ?????????? ??? ?????? ???, ?? ?????????? ??? ?????? ??? ?????????? ???,
«????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???,
????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
?????, ??? «? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

4 ?? ?????? 1, ?????????? 1, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? «?????[?] ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???
????????? 2, ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

5 ?? ?????? 2, ?????????? 1, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1 ?????????? ???, ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

? ?????? ???

6 ?? ????? 205 ??? ??????? ??? ?????? ?? ??????:

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

7 ?? ????? 273, ?????? ??????, ??? ?????? ?????? ??? ?? ????:

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

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

8 ?? ????? 19, ?????????? 2, ??? Danachno – osiguritelen protsesualen kodeks (??????
?????????? ?????????? ??? ?????????? ???????????, ??? ????: DOPK) ?????? ?? ????:

«? ?????????? ? ?? ?????? ?????????? ?????? ??? ?????????? ?? ?????????? ?????????? ??
????? ? ?? ?????? ??? ?? ?????????? ?????? ??? ?????? ?????????? ?? ?????? ??????????
?????? ?? ?? ?????? 14, ?????? 1 ? 2, ?? ?????? ?????????? ?????????????? ?????????? ??
????? ? ?????????? ? ?????????? ?????????? ?????? ??? ?????????? ?? ?????????? ?????????? ??
????? ?????????? ?????????? ??? ?????????? ???, ?? ?????????? ?? ?????????? ??
????????? ?????????? ??? ?????????? ??? ?? ?????? ?? ?????? ?????????????? ?????? ??
????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ??
????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ?????????? ??????.

9 ?? ????? 20 ??? DOPK ?????? ?? ??????:

«???? ?????????? ??? ?????? 19, ? ?????????? ??? ?????????? ??? ?????????? ??? ? ??????????
????????? ?????????? ???' ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????
??? ?? ?????????? ?????? ??? ?????? ?????????? ??????????.

10 ?? ????? 21, ?????????? 3, ??? DOPK ?????????? ??? ? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????
? ???.

11 ?? ????? 1 ??? Zakon za lihvite varhu danatsi, taksi i drugi podobni darzhavni vzemanja
(????? ???? ??? ?????? ??? ?????, ?????? ??? ?????? ?????? ?????????? ??? ??????) (DV
????. 91, ??? 12?? ?????? 1957), ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ???, ?????? ?? ???:

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

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

12 ???? ??? 14?? ??????? 2011 ??? ??? 30?? ??????? 2015, ? MC ??? ?
?????????? ??? ????? ??????? ???.

13 ?? 2015 ??????? ??? ?????? ?????? ?????? ?????????????? ?????????????? ??????????
?????????? ??? ???????, ? ??? ?????? ???????, ?????? ????, ?? ?????????????? ??? ??
????? ??? ??? ?????????????? ??? ??? ?????? ?????? ?????? ??????????????.

14 ?????? ??? ?? ??? ???????????, ??? 28 ??????? 2018 ??? ?????????? ??????
????? ??? 287 935,35 ?????????? ??? (BGN) (?????? 148 115 ???). ?? ??????????????
????????? ??? ??? ?????????? ??? ?????? ? ?? ??? ?????? ??? ?????? ??? ?????? ??? 3
799 590,92 BGN (?????? 1 954 522 ???).

15 ??? ?????????? ?? ??????? ?????????? ??? ?????????? ?????? ??? ??? ??? ??? ???
??????, ? ?????????????? ?? ??? ??????? ?????????? ?????????? ??? ??? ??? ???
?????? ??????? ??? Natsionalnata agentsia za prihodite (?????? ?????????? ????????)
??????, ??? ????: ???????), ?????????? ?? ??? ?????????? ?? ?????????? ?????? ??????????
????????? ?????? ??? MC ???' ??????? ??? ?????? 19, ?????????? 2, ??? DOPK.

16 ??? ??????? ??? ?????????? ?????? ???????????, o MC ?????????? ?? ??????
?????? ??? ?????? ?????????? ?? ??????? ?????????? ??????????.

17 ? MC ??? ?????????? ?????????? ?????????? ??? ?????????????? ??????????
????????? ??? 14 ??????? 2011 ??? 30 ??????? 2015. ??????? ?? ??? ?????????? ???
?????? ? MC, ? ?????? ??? ??? ??? ?????? ??? ?????? ??? ?????????? ?? ??????? ??????????
????????? ?? ??? ?? ??? ?????? ??????. ?????? ? MC ??? ? ?? ??? ?????? ?????? ???
????? ?? ?????????? ?? ??????.

18 ? MC ?????????? ??? ? ??????? ?????????? ?????? ??? ???????, ??? 1?? ??????
2014, ??? 3 000 BGN (?????? 1 543 ???) ?? 20 000 BGN (?????? 10 288 ???). ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????? ??? ? ?????? ??????? ??? ???????, ??? ?? ?????? ??? ??????????.

19 ? ?????????? ??? ?? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ??????
?????? ??? MC, ??? 15 300 BGN (?????? 7 800 ???) ???????, ??????????
????????????? ??? ?????? ??? ???????, ??? ?? ?????? ??? ?????? 19, ??????????
2, ??? DOPK, ??? ??? ?????? ???????, ???????, ??????? ??? ?????????? 2014 ???
????????? 2015, ??????? ?????? 76 500 BGN (?????? 39 352 ???). ??????? ?????? ???
? MC ??? ??????? ???????.

20 ???????, ? ??????? ?????????? ???, ??? 18 ??? 23 ?????????? 2014,
????????????? ??? ?????? ??????? ??? ?????????? ?????? ?????????? ??? ?????? ??? MC,
????????? ??? 53 164,08 BGN (?????? 27 348 ???). ???????, ??? ?????? ???
????????? ??? ?????? ?????? ?????????????? ?????????? ??? ??? «????????? ??????» ???
????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? MC ???
?????????.

21 ? ?????????? ?????? ??? ?? ?????????? ???? ??? 53 164,08 BGN, ?? ????
????????????? ???? ??????????? ??? ?????????? ??? MC, ?????????? ??? 45 900 BGN (???????)
23 611 ????) ?? ?????? ?????? ?????? ??? MC ?????????????? ??? ?????? ?????? ?????.

22 ???' ?????????? ??? ?????? 19, ?????????? 2, ??? DOPK, ? ?????????? ???????
????????? ?????? ?????? ?????? ?? ?? ?????? ?????? ??? MC ?????????? ??????? ??
??? ??????? ??? ?? ??? ?????????? ??????? ?? ?????? ??? ?????? ??? ?????? ??? 45
008,25 BGN (?????? 23 152 ???). ?? ??????? ?? ?????? ??? ?????? ??? ?????? ??? ??
????????????? ??? ?????? ?????? ???????, ??? ?????? ?????? ?????????? ?????????? ??? ??
??, ??????????????????, ?????? ?????, ??? ?????? 12 837,50 BGN (?????? 6 604 ???)
?? ????? ?????????? ??? ?????? ??? ?? ??? ?????? ??? ?????? 2014.

23 ? ??????????? ???????? ?? ??????????? ???????? ?? ?????? ?? ?????? ?????? ?? MC ????
?? ??????????? ?????? ??????? ??????.

24 ??????? ??..., ? MC ?????? ?????????? ??????? ??? ?????????? ??????????????,
????????????? ??? ?? ?????????? ?? ?????????????? ?????????? ??? ?????? 19, ??????????
2, ??? DOPK.

25 ??????? ??? ?????????? ????????????, ? ?????????? ????????????, ??????, ??? ? MC
???? ?????????????? ?????????? ??? ?????????? ??? ??????? ??? ???, ???????, ??? ???
????????? ??? ?????????? ????????????, ??? ?????????? ??? ??????? ??? ?????? ???
????????? ??? ?????????? ????????????, ??? ?????????? ??? ??????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ????????????, ???.

26 ?? ??????? ??????????? ??????? ??? ??????????? ?? ?? ??? ????? ?????????????? ???????????
???, ?? ?? ??????, ??? ? ??????????? ??? MC ??????? ??? ?? ??? ?? ?????? ??? ?????? ???
?????????? ??? ??????????? ????. ??? ?? ?????? ???????????, ??? ??????????????? ??? ???? ?
MC ????? ?? ?????? ??? ?????? ?? ??????? ??? ??????????? ??? ?? ??? ?????? ??? ??????
???? ? ??????????? ?? ??????????? ?????? ??????? ?? ?? ??? ?????? ??????????? ? ??????, ?
?????????? ??? ?? ??? ?????? ??? ??????? ??? ?? ???, ?? ?? ??????, ??? ???????????
?????????, ??? ?? ??? ?????? ??? ?????? 19, ?????????? 2, ??? DOPK. ?? ??????
?????????? ??????????? ???, ??? ?? ?????? ??? ??????????? ??? ??????????? ??? ???????????,
???? ?? ??? ?????? ??? ??????????? ??? ??????????? ???, ??? ?????? ??????????? ??? ??????????? ??
?????????? ??? ?? ??? ??? ??? ??? ??? 2014.

27 ????? ?????? ??? ?????????? ?????????????? ?????????? ??? ???? 19, ?????????? 2, ???
DOPK, ?? ?????? ?????????? ??????? ??? ?????????? ??????????????.

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

29 ????????, ?? ?????? ??????????? ?????????????? ??? ?? ?? ??? ????? ?????? ???????
?????? ?? ??? ???????, ????????, ?? ??????? ?????? ??? ?? ?????????? ??? ?? ??????? ???????
?? ?????? ??????? ?? ??????????????? ?? ?????????????? ??????? ?????? ? ??????? ?? ?????????? ?
?? ??? ??????????? ?? ?????????? ??? ?????????? ??? ?????????? ?? ?? ??? ????? ?????????? ?????????? ???
????????? ????. ????????, ? ?????????? ??? ?????? ??? ?????????? ?? ?? ??? ?????? ??????? ?
????????????? ?????????? ?? ?????? ??? ?????? ??? ?????????? ???????.

30 ???????, ?? ?????? ??????????? ??????????? ?? ??????????? ?? ??????????? ?? ??????????? ??
?????????????? ?? ??? ???? ????? ?????? ?? ??? ???? ? ??????????? ?? ??????????? ?? ??????????? ??
?????????? ?? ?????? (?????????????????????? ?? ??? ???) ? ??????????? ?? ??????????? ?? ???????????

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

31 ?? ????????, ? ?????????? ?????? ??? ??? ?????? ??? ?????????? ??? ?? ??? 19,
????????? 2, ??? DOPK ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
????? ?? ????????, ??? ?????????? ??? ?????? ??? ?? ??? ?????? ?????? ? ?????????? ???
????? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?? ??? ?????? ???.

32 ?? ????????, ? ?????????? ?????? ??? ?????? ??????????, ??????? ?? ??? ?????? ??????????
????????? ??????, ??? ??????????????, ?? ?????????? ??? ?????? ??? ?????????? ??? ??????
?????????, ??????? ?? ?? ??? 20 ??? DOPK. ???????, ? ?????? ??? ?????? ?? ??? ??????
????? ?? ??????? ?????? ??? ?? ?????? ??????????????, ??????? ?? ?? ??? 21,
????????? 3, ??? DOPK.

33 ?? ?????? ?????????? ?????????? ?? ??? ?? ?????????? ??? ?????? ?????? ??????????
????????? ?????? ?? ?? ?????? ??? ??????.

34 ??? ??????, ?????????? ?? ? ?????? ???, ??? ?????? ?? ??? 273 ????, ??????????
?? ?????? ?????? ?? ?????????????? ?????????? ?????? ??? ?????? ??? ?????????? ??
????????? ??? ??, ?????????????? ??? ? ?????? ?????????? ?????? ?????? ?????????? ???
??? ?????????? ?????? ??? ??????.

35 ??? ??????, ?? ?????????? ??? ?? ?????????? ?????? ?????? ?????????? ??????????, ??
????????? ?????? ?????????? ??, ??? ?? ?????? ?????? ??? ?????? ??? ?????????? ???,
????????? ?? ?????????? ??? ?? ?????? ?????? ?????????? ?? ?????? ??? ?????????? ??
????????? ?????????? ?????? ??? ?? . ??????????, ??????, ?????????? ?????? ???
????????? ??? ?????? ?? ?????? 19, ?????????? 2, ??? DOPK.

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

37 ??' ??? ???? ?? ????????, ?? Administrativen sad Veliko Tarnovo (?????????)
????????? ?????????? ??? Veliko Tarnovo, ???????) ?????????? ?? ?????????? ???
????????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ?? ?????? ??? ??????????
?????????:

«1) ??? ?? ????? 9 ??? [????????? ???], ?? ?????????? ?? ?? ??? 273 ??? ?????? [??],
?? ?????? ??? ?? ?????????? ?? ??? ?????? ??????, ??? ?????? ??? ?????? 19,
????????? 2, ??? DOPK ??? ??? ?????????? ?????? ??? ???, ? ?????????? ??? ??????
????????? ??? ?? ??? ?????? ?????????? ?????? ?????????? ?????? ?????? ??????????
?? ?????????? ??? ??, ?? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??, ?
????????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??, ??
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??, ??;
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??, ??;

2) ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? 19, ?????????? 2, ???

DOPK ??? ??? ??? ?????????????????? ??? ??? ??? ?????????????? ?????????????????? ??? ???
????????????? ??? ??? ???;»

3) ??? ?????????? ??? ??? ??? ?????????????? ??? ???????? ??? ?????? 19, ?????????? 2,
??? DOPK ??? ?????????? ??? ??? ??? ? ?????????? ?????????? ??? ??? ??? ??? ??????
???? ?????????? ??? ??????? ??? ??? ??? ?????????? ??? ?????????? ??? ??? ?? ??????????
???? ??? ?????? ???????, ??? ??? ?????????? ?????? ?????? ?????????? ??? ??????????
????????????? ??? ??????????;»

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

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

38 ? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ?????????????? ?????????? ???
????? ???, ?????????? ?????????? ?? ?????? ?? ?????????? ??????????, ??? ???
????????????? ??? ?????????? ??? ?????? ??????, ??? ?????????? ??? ?????????? ??? ?????? ???
????? ?????? ?? ?????????? ?????????? ??????????.

39 ? ?????????? ??????????, ??? ???, ??? ? ?????? ??? ??? ??? ?????? 19, ?????????? 2, ???
DOPK, ? ?????? ??? ??? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??????????,

40 ??????, ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???
????????? ??? ??? ? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??????, ?????? ? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????, ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 325,
????????? 1, ??? ?? ?????????? ?? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ???
????? ?? ?????????? ?????????? ??? ?????? (???. ?????? ??? 26?? ?????????? 2013,
Åkerberg Fransson, C?617/10, EU:C:2013:105, ??? 28).

41 ?????? ??? ?????????? ???, ?????? ?? ?????????????? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????? ???
?????.

42 ?????, ??? ??? ?? ??? 9 ??? ?????? ???, ?????????? ??? ? ?????? ???
????????????? ??? ??? ?????? (??) 2017/1371 ??? ?????????? ?????????? ??? ???
?????????, ??? 5?? ?????? 2017, ?????? ?? ??? ??????????, ??? ??? ??????
????????, ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? (?? 2017, L 198,
?. 29). ?????????, ???, ??? ? ?????? ??? ?????? ?? ??? ?????? ??? 17 ?????????? 2017
?? ?? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???
?? ?? 2014 ?? 2015, ?????? ?? ?????? ??? ?????? ?? ??? ?????? ?????????? ??? ?????? ???
????? ???.

43 ?????????? ??? ? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???
?? ?????? ?????? ??????. ???????, ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ???
????? 1 ??? 2 ??? ?????? ???, ? ?????? ??? ?????????? ?? ?????? ??? ?????? ???, ??????, ??
????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? «????? ?? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????.

44 ?? ??????????, ??? ?????????? ??? ?????? ??? ? ?????????? ??? ??
19, ?????????? 2, ??? DOPK, ??????, ??? ?????? ??? ?? ?????? ??? ?????? ??? ??????.

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

45 ????????, ??? ?????????????? ?????? ?????? ?????????????? ?????? ??? ???? ??????? ??????????, ?
????????? ??? ??? ?????????? ?? ?????? ?????? ?????????? ?????????? ?????? ??? ???? ??????????????
??? ?????? 19, ?????????? 2, ??? DOPK.

46 ????????, ? ?????????? ???????????, ???????????, ??? ? ?????????? ??????? ???
????? ?????????? ?? ??? 19, ?????????? 2, ??? DOPK ??????? ??? ?????? ??????????
??? ?????? 205 ??? ??????? ???, ??? ?? ?????? ?? ?????? ??? ?????? ???, ?? ??????????
??????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????? ?????? ??? ?????? ??? ?????? ??? ???.

47 ??????????? ?????? ???, ??? ?? ?????? 205 ??? ?????? 2006/112, ???
?????????? ??? ?????????? ??? 193 ??? 200 ??? 202 ??? 204 ???, ?? ???
??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????? ?????? ??? ?????? ??? ??? ?????? ???.

48 ?? ??? 193 ??? 200 ??? 202 ??? 204 ??? ?????? ??? ?????????????? ?? ??????? ???
????????? ??? ???, ??????? ?? ?? ?????????????? «????????? ??? ?????? ?????? ???
?????????» ??? 1 ??? ?????? 1 ??? ????? XI ??? ?????? ????. ?????????? ?? ???
193 ??? ?? ??? ?????? ????, ?? ?????? ????, ??? ?? ??? ?????? ??? ?? ???
????????? ??? ?????? ??? ?????? ?????????????? ?????????? ?????? ??? ?????? ?? ??????
?????????, ?? ??? ?????? ?????? ???????????, ????, ??? ????? ?????????????? ??? ?????? 194
??? 199? ??? 202 ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????? ??? (????????? ??? 20?? ?????? 2021, ALTI, C?4/20, EU:C:2021:397, ??? 27).

49 ??? ?? ?????????? ??? ?????? 193 ??? 205 ??? ?????? ??? ?????????? ???
?? ?????? 205 ?????? ?????????? ??? ?????? ??? ?????? ??????????, ?????????? ???
????? ??? ? ?????????? ??? ?????? ??? ?????? ???, ??? ?????? ???, ?????????? ???
??????????. ??? ?????? ???, ?? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ??
????????? ??? ?????? ?????????? ?? ?????????????? ??? ?????? ??? ??? ?? ??? ?????? ??????????,
????????? ??? ?????? ??? ?????? ?????????? ???, ??????, ??? ?????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??? ?????????? ??? ?????? ?????? ??? ?????? ? ?????????? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 193 ??? ??????
(????????? ??? 20?? ?????? 2021, ALTI, C?4/20, EU:C:2021:397, ??? 28).

50 ??? ????????, ?? ??? 205 ??? ?????? ??? ???????, ???' ????, ??? ?????? ??? ??
????????? ?? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ???, ?????? ???
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? 193 ??? 200 ???
202 ??? 204 ??? ?????? (????????? ??? 20?? ?????? 2021, ALTI, C?4/20, EU:C:2021:397, ???
29).

51 ?? ??????????, ??? ?????? ?????????????? ? ?????? ?????? ?????????? ??? ? ?????????,
????????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ?????????? ?????? ?????? ?????? ?????? ?????? ???, ??? ?????? ??? ?????? ??? ?????? 205
?? ?????? ???.

52 ????????, ??????, ?? ?????? ??? ?????????????? ???' ?????????? ??? ??????????
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???

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

53 ??????????, ? ?????????? ??? ?? ????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??
????????????? ??? ?? ????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ???
???? ?? ??? ????? ?????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?? ????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????.

54 ??? ?????? ?????????? ??????? ?? ???????????, ?????? ?????, ??? ?????????? ???
????????? ?????????? ?? ?????????? ?????????????? ?????????? ??? ?????? ?????????? ??? ?? ???
????????? ?? ?????????? ??? 11?? ??? 2006, Federation of Technological Industries ???.
(C?384/04, EU:C:2006:309), ??? 21?? ?????????? 2011, Vlaamse Oliemaatschappij (C?499/10,
EU:C:2011:871), ??? ??? 20?? ??? 2021, ALTI (C?4/20, EU:C:2021:397). ?? ?????????? ?? ???
????????? ??? ?????? ??? ?????? ?????? ??????????, ?? ?????????? ?????????? ?????????? ??????????????
?? ?????????? ?? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ???
??? ?????????? ?????????????? ???????, ?????? ?? ?? ?????? 205 ??? ?????? ???.

55 ??? ?? ??????? ?????????? ??? ?? ?????? 205 ??? ?????? ??? ?? ??? ?????? ?????????? ???
?????????? ??? ?????????? ??? ?????? ???.

56 ??????, ??? ????? ?? ????? 273 ??? ?????? ???, ?????????????? ??? ?? ?? ?????? ???
?????? ?? ?? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????????????? ??? ?? ??????
????????? ??? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?? ??? ??? ?????? ??? ??????.

57 ??????, ?? ????? 325, ?????????? 1, ??? ?????????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????????????? ??? ?? ??? ??
????????? ??? ?????????? ??? ??????, ?????????? ?????????????? ??? ?? ??????????
????? [????????? ??? 5?? ?????? 2018, Kolev ???., C?612/15, EU:C:2018:392, ??? 50,
??? ??? 8?? ?????? 2022, ??????? ??? ?????? ?????? ?????? (????????????? ??? ??????
???? ?????? ??? ?????? ?????? ?????????????? ??? ?????? ?????????? ??? ??????????), C?213/19,
EU:C:2022:167, ??? 209].

58 ?????? ??? ?????????? 2014/335/??, ?????? ??? ?????????? ??? 26?? ??? 2014,
??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? (?? 2014, L 168, ?. 105), ?? ??????
????? ??? ?????? ??????????????, ?????? ???, ?? ?????? ??? ??? ?????? ?????????? ??????
????????? ??? ?????????????? ??? ?????? ?????????? ??? ??? ?? ??? ?????? ??????????
????????? ?? ??? ?????????? ??? ??????. ???????, ?????? ??? ?????? ?????, ??????, ???
????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ???
????? ???, ???????, ??? ?????? ??? ?????????? ??? ?????? ??? ??? ??? ??? ???
????????????? ??? ??????, ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ???
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? (????????? ??? 5?? ??????????
2017, M.A.S. ??? M.B., C?42/17, EU:C:2017:936, ??? 31, ??? ??? 17?? ?????????? 2019,
Dzivev ???., C?310/16, EU:C:2019:30, ??? 26).

59 ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ???
????? ???????, ?????? ???, ?? ?????????? ?? ?????? ??? ?????? ??? ??? ?????????? ???
????? ??????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??? ??????
????? ?????? ??? (????? ??? 21??
????????? 2021, Euro Box Promotion ???., C?357/19, C?379/19, C?547/19, C?811/19 ???
C?840/19, EU:C:2021:1034, ??? 182).

60 ???????, ??? ?? ?????? 2 ??? 273 ??? ?????? ???, ?? ?????????? ?? ?? ??? ?????
????????? 3, ???, ??? ?? ????? 325, ?????????? 1, ???, ?????? ??? ?? ??? ?????? ???.

????? ??? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?? ?????
?????? ?? ?????????? ??? ?? ?????? (????. ???????? ?? 19?? ???????? 2017, Paper Consult,
C?101/16, EU:C:2017:775, ??? 47, ??? 20?? ?????? 2018, Menci, C?524/15, EU:C:2018:197,
????? 18, ??? ?? 17?? ????? 2018, Vámos, C?566/16, EU:C:2018:321, ????? 37).

61 ?? ??????????, ??? ?????????? ?????????? ?????????? ??? ?????? ?? ?????????????? ??? ??
????? 19, ?????????? 2, ??? DOPK ?????????? ??? ?????????? ?????? ??? ?? ???? ??
????????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ??????????????
????????? ??? ?????????? ?? ?????????? ??? ?????? ?????? ??? . ??? ?????? ?????? ??????????
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?? /? ??? ?????? ??? ?????? ??? ??????,
???? ?? ?????? ??? ?????? 273 ??? ?????? ???, ?????? ?? ?? ?????? ??? ?????? ???
????????? ?? ?????? 325, ?????????? 1, ???.

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

63 ??????, ???' ????, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ?????? 273 ??? ??????
??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ??.

64 ?? ??????, ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? 273 ??? ??????
??, ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? XI ?? ?????? ???, ?
?????, ?????? ?? ?? ?????????? ???, ?????? ?????? ??? «????????? ??? ?????? ?????? ???
????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

65 ?????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 273 ??? ?????? ???, ?
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????.

66 ??? ?? ?????? ?????????? ??? ?????????? ?????????? ???????, ??? ?? ?????? 273 ???
????? ?????? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ?????? ??? ?????? 325, ?????????? 1, ???.

67 ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???????, ?????? ?? ?????? ?????? ??? ??
?? ?????????? ??? ?? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ? ??????????
????? ?????? 273 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

68 ?? ?? ?????? ?????????? ???, ?? ?????? ?????????? ???, ???' ??????, ??
????????? ??? ?? ?? ?????? 273 ??? ?????? ??? ??? ???? ?? ?????? ??? ?????? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???:

- ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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- ?? ??????? ??? ?????????? ??????????? ??????? ??????, ????????, ?? ???????
??? ??? ?????????? ??? ??????? ???????, ?? ?????? ??????? ?? ??????????????? ??
????????????? ??? ??????? ??????? ? ???????, ? ?????????? ??? ?????????? ???
????????? ? ?? ????? ??????? ??????? ??? ??????? ??????

- ?? ??????? ??? ??????????? ??????? ??????? ??? ??????? ??? ??????? ???
????????? ?? ?????????? ?? ?????? ??? ?????? ??? ??? ??? ??? ?????? ?????? ???????

- ? ?????????? ??? ?????? ??????????? ??? ??? ??? ??? ?????? ??? ?????????? ???
????????? ??? ??????? ??? ??????? ??? ?????? ??? ?????????? ??? ???????, ???

- ??? ? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ??????? ??? ??????? ??? ?????? ??? ?????????? ??? ?????????? ???.

69 ?? ?????????? ??? ?????? ??? ??????? ?? ??????????? ??? ?? ?????????? ??? ??????
??? ?????? ???, ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ??????????? ???
??? ?????????? ??? ?????? ??? ?????? ??? ??????? ?? ?????????? ??? ?????? ???, ???????,
????????? ?? ??? ?????? ??? ?????? ??? ??????? ??? ?????? ??? ?????? ?? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
???? ??? ?? ?????????? ?? ?????????? (??., ?????? ???, ?????????? ??? 17?? ????
2018, Vámos, C?566/16, EU:C:2018:321, ??? 38, ??? ??? 21?? ?????????? 2018, Fontana,
C?648/16, EU:C:2018:932, ??? 35).

70 ?? ??????????, ??????????? ??? ?????? ?????????? ?????????? ?????????? ??? ???? ?
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ???? ?
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???/ ??? ?????? ?????? ??? ??????, ??? ????
??? ?????? 273, ??? ??????, ??? ?????? ????. ??????, ??? ?????? ?????? ?????? ??? ?????? ???
????????? ???' ?????, ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? ??? ?????? 273 ??? ?????? ???.

71 ?????? ?? ?????????? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ????
????????????? ??? ?????? 60 ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??????????????
??? ?????????? ??? ?????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ??????????????
??? ??????, ??????, ?????, ?? ?? ?????? 325, ?????????? 1, ???.

72 ?? ?????? ??? ?????? ??????, ??????, ?? ?????? ??? ?????????? ??? ?????? ????
????? ??? ?????? ??? ?????? ?????? ??? ??, ??? ?????? ???, ??? ?????? ???, ??? ?????? ???
????????????? (??., ?????? ???, ?????? ??? 21?? ?????????? 2018, Fontana,
C?648/16, EU:C:2018:932, ??? 35, ??? ??? 15?? ?????????? 2021, Grupa Warzywna,
C?935/19, EU:C:2021:287, ??? 26).

73 ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????????? ??? ?????? ??? ???? ?
???? ?????? ?? ?????????? ??? ?????? ??? ?????, ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

(?????????? ?? 21?? ??????????? 2011, Vlaamse Oliemaatschappij, C?499/10, EU:C:2011:871, ??????? 21 ??? 22, ??? ?? 20?? ??? 2021, ALTI, C?4/20, EU:C:2021:397, ?????? 33).

74 ????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????????????, de facto,
?????? ?????????????? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????????? ??? ?????????? ??? ?????? ??????. ??? ??????????, ?? ??
????????????? ???, ??? ??? ?????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?? ??? ?????????? ? ?????????? ?? ?????????? ??? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?????????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? . ????????????, ?? ??? ?????? ??????
????????? ?? ?????????? ?????? ??? ?? ?????????? ??? ?? ?????? ?????? ??? ?????? ?????? ??????
????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??? ??? ??? ??????
?? ?????? ??? ?????? ??? ?????? ?????? (?????? ?? 21?? ?????????? 2011, Vlaamse
Oliemaatschappij, C?499/10, EU:C:2011:871, ??? 24).

75 ??? ??? ?????????? ??????, ? ?????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?? ??????
?? ?????????? ?????? ?????? ?????????? ?????????? ??? ?? ?????? ??? ?????? ??? ??????, ??????????
?? ?????????? ??? ?????????????? ?????????? ??? ??????, ?????? ?? ?????????????? ???
??? ?????????? /?/?? ?????? ????? ?? ??? ????? ?????? ?????????? ?? ??? ?????,
????????????? ??? ????? ?? ??? ?????? ??? ?????????? ?????????? ??? ?? ?????? ??? ??????????????.
?????????????, ?????????????? ??? ?????? ??? ?? ?????????????? ??? ?????????? ??????????????
??? ??? ?????? ?????? ??? ?????? ??? ?? ?????? ?????????????? ?????????????? ??? ??????????
????? ?? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
????????????? ??? ??????, ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? (?????? ??? 20?? ????? 2021, ALTI, C?4/20, EU:C:2021:397, ??? 34).

78 ??????????, ?????????? ?????? ??? ??????????????? ???, ??? ??????
????????? ??? ?????? ?? ?????????? ?? ?????? ?????????????? ?????????? ??????????,
????? ??? ?????? ?? ?????????? ?? ?????????? ?? ?????? ?????? 74 ??? 76 ??? ??????
?????????, ?? ?????? ?? ??? ?????????????? ?? ??? ?????? ??? ??????????????.

79 ???????, ?? ??????? ?? ??????? ?? ?????????? ?? ?????????? ??????? ?? ????? ??
????????? ?? ?????????? ? ?? ?????? ?????????? ??????? ?? ?????? ?? ??????? ?????????? ??
????? ?????????? ?? ?????????? ??????? ??, ????? ?????? ?? ?????? ?? ??????? ?? ??????? ??
????? ??????? ?? ??????? ?? ?????? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ???????.

80 ????????, ?? ??????? ???? ?????????? ?? ?????????????? ?????????? ??????? ?? ??? ???????,
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81 ???????, ??????? ?? ?????????? ?????????? ?????????? ??????? ?? ??????? ?? ?????????? ??
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82 ????????, ? ?????? ??? ?????????????? ?????? ?????????????? ??? ?????? ??? ?????? ??? ??????

83 ??????, ????????, ? ?????? ?????????????????????? ?????? ??????????????, ??????
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84 ???? ?? ??????? ??? ???????????? ??? ?????????????? ??? ????? ??????? 72 ??? 76 ???
????????? ????????, ?????????????? ??? ? ??????? ??? ????? ?????????? ?????????? ??? ??????
????? ??? ????? ??? ????? ?????? ??? ?????? ??? ? ?????????? ??? ?????????? ??? ?????????? ???
????? ??? ??? ?????? ??? ?????.

85 ?????????????? ?????? ??? ??????????????, ??? ?????? ?????????????? ?????? ?????? ??
????? ? ??????? ??? ???? 273 ??? ?????? ??? ??? ???? ??? ???? ?????? ??? ?????? ?????????????? ???
??? ?????? ??? ??? ?????????????? ?? ?????? ?????? ???? ???? ?????? ?????? ?????????? ??????????
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– ?? ??????? ?? ??????????? ?? ??????????? ?? ??????? ?? ?????? ?? ??????????????? ?? ?? ???????
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— ?? ??????? ?? ??????????? ?????????????? ?????????? ??????, ??????????, ?? ????????
?? ???? ?????????? ?? ??????? ?????????? ?? ?????? ?????? ?? ?????????????????? ??
?????????????? ??????? ?????? ?? ???????????, ?? ??????????? ?? ??????????? ??
?????????? ?? ?? ????? ?????????? ?????????? ?? ?????????? ?? ??????????? ??,

- ? ?????????? ?????? ?????????????? ??? ??? ??? ??? ?????? ??? ?????????? ??? ?????????? ???

- ???? ? ?????????? ?????? ?????????????????? ?????? ??????????????, ??????
????????????? ?????? ? ?????????? ??? ?? ?????? ?????? ??? ?????????? ??? ?????????????? ??? ???.

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86 ?? ?? ??????? ?????????????? ??????? ?? ?? ?????? ??????????? ??????, ???' ??????, ??
?????????????? ?? ?? ?????? 273 ?? ??????? ?? ?? ???? ?? ?????? ?????? ?????? ?????? ?????? ??
?????? ?? ?????????????? ?? ??????? ??????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????
??????, ???? ? ?????????????? ?? ?? ?????? ??????????? ???????, ? ?????? ?????? ?????? ??
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87 ???????, ??? ?? ??????? ?? ???? ?????????????? ?? ???? ??????? ?? ???? ???????????
????????? ?? ? ? ?????????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ?????? ?? ????
?????????? ?? ???? ?????? ???????????, ??? ?? ???????, ?? ???? ?? ???? ??????? ??
?????????? ?? ???? ??????? ?? ???? ?????? ??????? ?? ???? ?????? ?? ???? ??????????? ??

????? ??????. ??????, ? ?????? ?????? ??????? ?????????? ?????? ??? ? ?????????? ?????? ???
????????????? ?????????? ?????? «?? ?? ?????? ???», ??? ?????????? ??? ?????? 11 ???
????????? ????????, ?? ?? ?????? ?????????? ???, ???' ??????, ?? ? ??????? ???
????? ?? ?????????? ?????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??????.

88 ????????????? ???' ????, ?? ?????????? ?? ?????????? ??? ??? ?????? ???
????????? ?????????? ??? ?????? ???, ? ?????????? ?????? ?????????? ?????????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ???? 273 ??? ??????
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89 ???????, ? ??????? ?????? ?????? ?????????? ?????? ??? ?????????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ??? ??? ??? ?????????? ?? ??????????, ??? ?? ?????? ???
????????? ??? ?????? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? (??., ???' ????????, ?????????? ??? 19?? ?????? 2012, Littlewoods
Retail ?.??., C?591/10, EU:C:2012:478, ?????? 25 ??? 26, ??? ??? 28?? ?????????? 2018,
Nidera, C?387/16, EU:C:2018:121, ?????? 25).

90 ?? ????????, ? ??????? ?????? ?????? ?????????? ?????????? ?????? ???
????????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ???
?? ????????, ??? ?????? ??? ? ?? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ???
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91 ???????????, ?? ?????????? ??? ?????? ??? ? ?????? ??? ?????? ?????????? ???
?? ?????? ?????????? ??? ?????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? (????. ?????? ??? 12?? ?????? 2012,
EMS-Bulgaria Transport, C?284/11, EU:C:2012:458, ??? 75, ??? ??? 17?? ?????? 2014,
Equoland, C?272/13, EU:C:2014:2091, ?????? 46).

92 ?? ?? ??????, ? ??????? ?????? ??? ?????? ?????????? ?????? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????????, ?? ??????????
???? ?? ?????????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ?????? ??? 273 ??? ??????
??? ??? ??? ?????? 325, ?????????? 1, ????, ?? ?????????? ??? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ???
??? ??? ????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

93 ?????, ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? 77 ??? 84 ??? ??????
????????, ? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ?????????? ???
? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ?????? ??? ?????? ???
?????????????, ??? ?????? ??? ?? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?? ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? (??., ???' ????????, ?????? ??? 20??
????? 2021, ALTI, C?4/20, EU:C:2021:397, ?????? 43 ??? 44).

94 ???????, ???' ?????? ?????????? ??? ?????? 74 ??? ?????????? ????????, ?
???? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????? ???
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95 ???? ????????, ? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??????????

????????? ????? ? ?????????????????? ??? ?????? 19, ??????????? 2, ??? DOPK ?????? ?? ???????
??? ??????? ?? ??? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?? ?????? ??????
?? ?? ??????? ?? ??? ??? ?????? ??? ?????????????? ??????????? ?? ??? ??????????? ?? ??????????
??? ??????? ?? ??? ??????? ?? ??? ?????? ??? ?????????? ?? ??? ?????? ??? ?????? ?? ?????? ???
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96 ??????? ?? ???????, ??? ?????? ?????????????? ??????? ?????? ?? ?????? ?
????????? ??? ?? ????? 273 ??? ?????? ??? ??? ? ??? ????? ?? ?????????????? ?????? ???
?????? ??? ?? ?????????????? ?? ?????? ??????? ? ?????? ?????????? ??????????
?????????? ??????, ??? ? ?????????????? ??? ?????? ?????????????? ???????, ? ??????
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97 ?? ?? ?????? ??????????????? ????????, ?? ?????? ?????????????? ?????? ?? ??????????????
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????? ?????????? ?????????? ?????????? ??????????, ?? ?????? ?????? ??? ?????????????? ?? ?????? ??????
????????????? ???????, ? ?????? ?????????? ?? ?????? ?????? ?????????????? ?? ?????? ??????????
?? ? ?????? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????????? ?????????? ?????????? ???
????????? ?? ?????????? ??? ?????????? ???, ??? ? ?????????? ?????????? ??? ?????? ??? ?????????? ???
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98 ??????????????? ???, ??? ????? ?????????? ??? ??????????????, ?? ??????? ?? ???
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??? ??????????? ??? ??????? ?????????? ??? ?????????? ?? ??????????? ?? ??? ??? ???? ??
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??? ??????? ??????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ???? ?? ?????????? ???
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????????? ?? ?? ?????????? ??? ??????? ??? ?????? ??? ?????? ?????, ??? ?? ?????????? ???
????????? ??????? ?, ??????, ??? ?? ?????????? ??? ?????????? ?? ?????? ??? ?????? ??? ??????
????????? ??? ??? ????? ?????????? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????????? ???
??? ?????? ?????????? (??., ?????? ????, ?????????? ??? 6?? ?????????? 2008, Trespa
International, C?248/07, EU:C:2008:607, ??? 33, ??? ?? 22?? ?????????? 2022, Stichting
Rookpreventie Jeugd ??., C?160/20, EU:C:2022:101, ??? 82).

100 ????????, ??? ???? ?? ?????? ??? ?????, ?? ?????? ?????????? ???
????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????????????
????????? ??? ?? ????? ?? ?????? ?? ?????? ?? ?????? ??? ?????? ??? ??????
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101 ??? ??????, ?????????? ???? ?????????? ??? ???? ?????? ?????????? ??? ??????
??? ?????? ??? ??? ?????? ?? ?? ?????? ??? ?????????? ??? ?????????? ??? ??????
?????, ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 98 ??? ??????
????????, ???, ?? ?? ??????, ??? ?? ?????? ?????????? ?????????????? ?????? ????
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102 ??? ?????? ??? ???? ?????? ?????????? ??? ?? ??? ?????? ?????? ?????????? ??? ?????? ????
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ,?' ????
????????? ?? ?????????? ??? ?? ?????????? ?????? ??????. ?? ?????? ??? ?????? ??????????
???? ?????????? ?????????????? ??? ?????????? , ??? ??? ?? ??? ?????? , ??? ??????????.

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

1) ?? ??? 273 ??? ?????? 2006/112/?? ??? ?????????? , ??? 28?? ??????????
2006, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????? ?????, ??? ? ??? ???
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- ?? ?????? ??? ?????????? ?????????? ?????????? ?????? ?????? ?????????????? ???
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- ?? ?????? ??? ?????????? ?????????? ?????????? ?????? ?????? , ?????????? , ??
????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?? ?????? ?????? ??
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- ?? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ??? ?????? ???
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- ? ?????????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
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- ??? ? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ??????
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2) ?? ??? 273 ??? ?????? 2006/112 ??? ? ??? ??? ??????????????

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???????, ???? ? ?????????????? ??? ?????? 1 ??? ?????????? ??? ?????????
???????, ? ?????? ??????? ??? ??? ?????? ?????????? ??? ?????? ?? ?????? ?? ??????
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?????????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ???
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(?????????)

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