

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

JÁN MAZÁK

??? 26?? ??????????? 2008 (1)

?????? C?25/07

Alicja Sosnowska

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Dyrektor Izby Skarbowej we Wrocławiu O?rodek Zamiejscowy w Wa?brzychu

[?????? ??? Wojewódzki S?d Administracyjny we Wrocławiu (???????) ??? ??? ?????
????????????? ?????]

«????????? – ??? – ??????? ??? ?????????? 67/227/??? ??? 77/388/??? – ?????? ??????????
?????? ??? ??? ?????????? ??? ?????????? ?????????? ??? – ????? ??? ??????????
????????????? ??? ??? ??????????»

1. ? ??? ????? ?????? ??? Wojewódzki S?d Administracyjny we Wrocławiu (??????????
?????????? ??? ?????????? ??? Wroclaw) (???????) ??? ??? ?????? ??????????????
????????? ??? ??? ?????????? ??? ??????? 5, ????? ??????, ?? ?? ?????????? ?? ?? ??? ?????
??? ?????? ??????? ??? (2) ??? ?? ?? ????? 18, ?????????? 4, ??? 27, ?????????? 1, ???
????? ??????? ??? (3).

2. ???????????, ?? ?????? ?????????? ??? ?????????????? ??? ?????????????? ??? ??
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ??? ??????????, ??????, ???
????????? ?????????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ??? ??? ??????
(?? ???: ?????????? ??????? ??? ? ?????? ??? ???) ??? ?? ?????????? ??? ???
????????? ?????????? ??? ?????????? ??? ?????? «????????????? ???» (4), ? ??????
????? ??? ??? ?????? ?????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
??????, ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????.

I – ?? ?????? ???????

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

3. ?? ????? 5, ?????? ??????, ?? ?????????? ??? «[?] ?????? ??? ?????????? ???
????????? ?? ??????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

4. ?? ????? 2 ??? ?????? ??????? ??? ?? ???:

«? ?????? ??? ?????? ??? ?????? ?????????? ??? [??] ?????????? ??? ?????? ?????? ???
??? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???

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

? ? ?? ?????????? ? [??], ?????????????? ??? ? ?? ?????? ??? ?????? ? ?? ?????????? ??
?? ? ?????????? ??? ? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??' ??
????????? ??? ?????? ??? [??], ? ?????? ?????? ?????? ?? ?????? ??? ?????? ??? ??????
?????????, ?? ??? ?????? ?????????? ??? ???.

? ? ?????? ?????? [??] ?????????? ?????? ??? ? ?? ?????? ??? ?????? ?????? ??????.

5. ?? ??? 18, ?????????? 4, ??? ??? ?????? ??????:

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

[...]»

6. ?????, ??? ?? ????? 27, ?????????? 1, ??? ??? ??????:

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

? – ?? ?????? ??????

7. ?? ????? 87 ?? Ustawa o podatku od towarów i usług ??? 11?? ?????? 2004
(????????? ??? ?? ?????????? ?????? ??? ?????? ??? ???????, ??? ????: ?????? ??? ??) (5),
????? ?????? ??? ?? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ??????????
????????? ??? ???????, ??????:

«1. ?????? ?? ??? ?? ??? ?? ?????? [...] ?????????? ?? ??? ??? ??? ??? ??? ???
?????? ?? ??? ?? ?????? ?? ??? ?????? ?????? ???????, ? ?????????? ?? ??? ??? ??? ???
????????? ?? ??? ?? ?????? ?? ??? ?????? ?????? ??? ??? ??? ??? ??? ??? ??? ??? ???
??? ??? ??? ?????? ?????? ?? ??? ?????? ??? ?????? ?????? ??? ??? ??? ??? ??? ???
????????? ?? ??? ??????.

2. [...] ?? ?????????? ?????????? ?? ?????????????? [...] ??? 60 ?????? ??? ??
????????? ??? ?????? ???.

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

3. ????? ? ??????????? ??????? ??? ?? ?????????? ?? ??? ????? ???? ?????? ?????? ??? ??
?????? ? ??? ?????????? ??? ? ?????????????? ?????? ?????? ??? ????? ???? ?????? ??? ??
?????????? ??? ??? ???? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ??
?????????, ??????? ?? ??? ?????????? ??? ?????? ?????????? [...] ??????? ??? ?? 22
% ??? ?????? ??????? ??? ??? ?????????? ?? ?????????? ??? ?????????? ?????????? ??????????
??? ??????? ??? ?????? ?? ?????? 41, ?????????? 1, ??? ??? ?????? ?????? ?????? ??? ??
????????? ?????? ??? ?????? ?????????, ??? ??? ?????? ??? ?????? 86, ?????????? 8,
????? 1, ? ?????? ??? ?????????? ?????? 180 ?????? ??? ??? ?????????? ?????? ??? ??
??? ?????????? ??? ??????.

3a. ? ?????? ??????? ??? ?????? ??? ?????? ??? ?????????? 3 ?????????? ??? ??
?????????, ??? ??? ?????? ??????? ?????????? ?????????? ?????? ??? ?? 19,
????????? 12, ? ??? ?????? 20, ?????????? 3, ??? ??? ?????????? ??? ?????????? ??? ??
????????? ??? ?????????? ??? ??? ?????????? ?????????? ?, ???? ?????? ??? ??
????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ? ?????? ?????? ??? ??
????? ?????? ??? ?????? ??????, ?????? ??? ?????????? ?? ?????????? ?????? ??????????
????? ?????? ?????? ?????????? ??????, ??? ?????? ??? ?????????? ?? ?????????? ?????? ??? ??
????????? ?????? ?????? ??????, ??? ?????? ??? ?????? ?????? [...]»

8. ?? ??? 97 ??? ?????? ??? ???:

«1. ?? ??? ??? ?????? ??? ?????? 15 ???????????, ?? ?????? ?????? ??
?????????? ??? ?????? ?????? ?? ?????????? ?????????? ?????? ???, ???????,
????? ??? ??? ?????????? ??? ?????? ?????????? ?????? ??? ?????????? ??? ??
?? ?????????? ??? ?????? ?????? ??? ?????????? ?????? ?????????? ??? ??
????? 96 ??????-????? ?????????? ??? ??????, ??? ?????? ?????? ?? ?????? ??? ??
????????? ?????? ??????.

[...]

5. ?????? ??????? ??? ?????????????? ??? ?????????? ?????? ??? ?????? ?????? ???
????????????? ??? ?????? 5 ? ??? ?????????????? ??? ?????? ?? ?????? ??? ??
????????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ??
????????? ? ?????????? 1 ??? ???? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ??
????????? ??? “????????????? ???” [(6)], ? ?????????? ?????????? ??????????
????????? ???, ??? ??? ?????? ??? ?????? 87, ?????????? 2 [...], ?????????? ?? 180
????? [(7)].

[...]

7. ? ?????? ??? ?????????? 5 ??? ?????? ?????? ?????? ??? ? ?????????????? ?????? ???
????????? ??? “??????”, ? ?????? ?????? ?? ?????????? ??? i) ??? ??????
????????? ???, ??? ii) ?? ?????? ??? ??? ?????????? ??? ?????????? ??? ??
??? iii) ?? ?????????? ?????? 250 000 PLN [????????? ???].»

II – ?? ?????????? ??????????, ? ?????????? ??? ?? ?????????? ?????? ??????

9. ? . Sosnowska (???. ???: ?????????? ??? ?????? ??????) ?????????? ??? ??????
?? «VAT-7» ??? ??? ?????????? ??? 2006 ?????? ?????? ???, ?????? 44 782 PLN.
??????????, ?????? ???, ?? ?????? 18, ?????????? 4, ??? ?????? ?????? ???, ??????
?? ? ?????????? ?????? ??? Swidnica ?? ??? ?????????? ??? ?? ?????????? ??????
?? ?????? 60 ?????? ??? ??? ?????????? ?????? ??? ?????????? ???.

10. ??????????, ? ?????????? ??????? ??? Swidnica ???????? ??? ??????? ???, ?????? ???
?????? 87, ?????????? 1 ??? 2, ??? 97, ?????????? 5 ??? 7, ??? ????? ????. ? ?? ???
????????? ?????? ?????? ?? ? ? ?????????? ??? ?????????? ????? ?????????? ??? ?
????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?
????? 60 ??????, ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?
????????? ?????????? ??? ?????? ??? ?? ? ?????? ?????????? ??? ??? ?????????? ??? ?
????????? ? ?????????? ?????? ??? 250 000 PLN (????, ?????? 62 000 ???).

11. ? ?????????????? ??? ?????? ?????? ?????????? ?????????????? ?????????? ?????????? ??? Dyrektor Izby Skarbowej we Wrocławiu O?rodek Zamiejscowy w Wa?brzychu (????????? ??? ?????????????? ?????????? ??? Wrocław, ????? ??? Walbrzych, ??? ????: ?????????? ?????), ? ?????? ???????????? ??? ?????????????? ?????? ??? ?????????????? ??????. ?????? ??????, ? ?. Sosnowska ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? Wojewódzki S?d Administracyjny ??? Wrocław.

«1) ??????? ?? ?????? 5, ??????????? 3, ??, ?? ?????????? ?? ?? ?????? 2 ??? [??????
?????? ??] ??? ?? ?? ?????? 18, ?????????? 4, ??? [????? ??????? ??], ??? ?????? ?? ??
????????? ?? ??????????? ?? ?????? ??????? ?? ?????? ?????????? ?? ?? ?????????? ?? ?? ??????
?? ?? ?????????? ?? ?????? ?????? ?? ?????????????? ?? ?? ?????? 97, ?????????? 5 ??? 7,
??? [????? ??];

2) ?????????? ?? ?????????? ??? ?????????????????????????? ??? ?????? 97, ?????????? 5 ??? 7, ??? [????? ????] ?????? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ? ????????????, ???? ?? ?????? 27, ?????????? 1, ??? ?????? ?????? ???;»

13. ?????????? ?????????? ??? ? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ???
????????? ??? ?????????? ??? ?????????? ?????? ???' ?????????? ?????? ??? ?????? ???
22? ?????????? 2007. ? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??????, ????, ??? ?????? ??? ?????????? ?? ??????
????????? ?? ?? ?????? ??? ??????????.

III – ????????

? – ?????? ????????

14. ????????, ?? ?????? ??????????? ?????? ?? ???????????, ?? ?? ?????? ??? ???????, ??
?? ????? 5, ????? ?????, ??, ?? ??????? ?? ???? ????? 2 ??? ????? ??????? ??? ?? ??
????? 18, ?????????? 4, ??? ?????? ??????? ???, ??????? ??? ?????? ??? ?? ??????? ??
?????????? ??? ?????? ?????? ??? ?????????? ?????????? ??? ?? ??? ?????? ??? ??
?????????? ??? ?????? 97, ?????????? 5 ??? 7, ??? ?????? ??? ???, ?????????????? ??
????? ??? ??? ??? ??? ?????? ??? ?? ?????? ?????????? ????, ??? ????, ??
?????????? ?? ?? ?????????? ?????????? ?????????? ??? ?????????? ??? ?? ?????????? ??
????????? ??????? ??? -?? ?????, ???' ?????, ?????????? ?? ?????????? ??????????
?? ??? 60 ??? 180 ?????? ??? ??? ????? ??????????????-????????????? ??? ??? ??? ??
?? ??? ?????? ??????? ??? 250 000 PLN- ??? ?????? ??? ?? ??? ??????? ??? ??
??, ???????????, ?? ?? ?????? 18, ?????????? 4, ??? ?????? ??????? ???, ???????????

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

15. ???' ????, ?????????????? ??? ? ??? ?????? ??? ??? ?????????? ?????????? ??
????????? ??? ?????? ?????? ?? ?????????? ?? ?????? ??? ??? ?????????? ??
????????? ??? ?????? ??? ??? ?????? ?????? ??? ?????????? ?? ?????????? ???.

16. ??????, ?????? ?? ?????????? ??? ?? ?????? ??? ?????? ?????? ????????, ??? ??? ?????? ?????? ??
????????? ??? ??? ?????? ?????? ?? ?????????? ????????, ?? ??????, ?? ??? ?????? ?????????? ??
????? ??? ?????? ??? ?????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ???
????? ??? ?????? ??? ??????????????. ?????????? ???, ??? ??? ?????????? ??? ?? ?????? ??? ?????? ???
????? ?????? ???, ?????? ?? ?????????? ??? ?? ??? ??? ?????? ?????? ?????????? ?????????? ???,
????? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ???

17. ??????, ?? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ???, ?????? ?? ?????????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???,
????? ??? ? ?????????? ??? ?? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ???
????, ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ??? (8).

18. ?? ?????????? ??? ?????? ?????? ??? ? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
?? ?????????? ?? ??????????, ?? ?????????? ????????, ?? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?. ??? ?????? ?????? ??? ? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ??????????, ?? ??? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ???
?????????, ? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????? ?????? ??? ??? (9).

19. ?????????? ??? ? ?????? ??? ?????? ?????? ?????? ??? ?? ?????? ??? ??????
????????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ???
????????? . ??????, ??? ??? ? ?????????? ??? ?????? ?????? ??? ?????? ??? ???
????????? ?????? ?????? ??? (10). ??????, ?? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?????? ??? «? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ? ??? ?????? [??]» (11).

20. ??????, ??? ?? ?????? ??? ?????? ??? ? ??? ?????? ??? ?????? ?????? ?????? ???
?? ??? ?????? ??? ?? ?????? ??? ?????? ??? ? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (12).

21. ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ???, ???
??? ?????? ??? ? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

???? ?????????? ?????????? ????. ????????, ?? ???????????, ?????? ??? ? ???????????
 ?????????? ??? ??????? ??? ??? ?? ??????? ??? ?????? ?????? ??????? ??? ??? ??? ?
 ?????????? ??? ??????? ?????? (13). ???????, ??? ??????? ??? ??????? ??? ??????? ????
 ????? ??????? ??? ??????? ??? ??????? ??? ?????????? ???????????.

22. ?? ?????? 87, 3 ?? 3?, ?? ???? ???? ???, ?? ?????????? ???????
?? ?????????? ?? ?????? ?????? ?????????? ?? ?????????? ?? ?????? ?????? 60
?????. ? ?????????? ?? ?????? ?????, ?? ?????????? ?? ?????? ?????? ??? ??
?????????-????????? ??, ?? ?????? ?? ?????????? ?? ?? ?????? ?????? ? ??????
?? ?? ?? 180 ??????. ???, ? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?? 60 ????,
?? ? ?????????? ??, ?? ?????? ?? ?????? ?????? ?? ?????????? ?? ?????? ?????? 250 000
PLN (14).

24. ?????? ??? ?? ??????? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?? ?????????????????
????????? ????????????, ??? ?????? ??? ?????? ? ?????? ? ?????????? ?? ?????? ?? ?? ??????????
????????? ??? ?????????? ?????????? ???.

25. ???????, ? ?????????? ?? ???? ?? ???? ??????? ?? ? ? ?????????? ?? ???? ?? ? ???? ???????
?? ??????? ?? ???? ?? ???? ??????? (??????????) ?? 60 ?? 180 ?????? ?????? ???????
???? ?????? ?????????????-????????????? ?? ???? ??, ?????? ?? ???? ?????????? ????????.
?????????, ?? ??????? ?? ??????? ??????? ?????????? ?????????? ?? ? ? ??????? ?? ???? 180 ??????
?????????? ?? ??????? ?? ??????? ?????, ?????? ?? ??????? ?????? ?????? ??????? ?? ????
????????? ?????? ?????????????????? ?? ???? ?????????? ?? ???? ?????????? ?????? ?????? ??
????????????-????????? ?? ?????. ???????, ?????????? ?????? ??? ?????? ?? ???? ???????
????????? ??????? ?????????????????? ?? ???? ?? ? ? ?????????????? ?? ???? ?? ? ???? ???????
?? ???? ?????????? ?? ???? ?? ???? ??????? ?? ???? ?? ???? ?????? ?? ???? ?????? ?? ???? ???????
????? (15).

26. ????????, ?????? ??????? ?? ?? ?????? ???????????? ??? ? ?????????? ??? 180 ??????,
????? ??? ?????? ? ?????? ??? ?????????????? ??? ?????????????? ??? ?????? ??? ?????? ???
??? ?????????????? de facto, ?????? ?? ?????????? ?? ?????????????? ??? ?????????????? ???, ?? ?????? ???
??? ?????? i) ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ii) ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??????????????
????????? ?????? ?????????? (16). ??????, ?? ???? ??? ?????????? ??? ?????? ?? 62 000
????, ???? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????.

27. ????????, ??? ?????? ??? ??????? ? ?? ??? ?????? ? ??? ??????????????-
?????????? ??? ?????? ?????? ?? ??????? ??? ?????? ?????? ??????????? ??
????????? ?? ??????? ??????????? ??? ??????? ??? ?????? ?????? 60 ??????, ?????????? ??
? ?????????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ?????????? ??
????????? ??? ?????????????? ???, ??? ?????????? ??? ?????? ?????? ??????, ?????????? ??
????????? ?????? ??? ??????????, ?????? ?? ?????? ?????? ??? ?????? ?????? ??????. ???????, ?
????????? ?????? ??? 180 ?????? ??? ??? ?????????? ??? ?????? ?????? ?????? ?????? ???/?
? ?????? ??? ?????????? ?? ?????????????? 250 000 PLN ?????????? ?? ?????? ??????

? ?????????? ??? ? ?????????? ?????????????? ??? ? ?????????? ??? ???? (17). ????????, ???
?????? ? ?????????? ??????? ???, ???' ????? ?? ?????, ?????????? ?????????? ??????? ???
????????? ??? ???? ?? ????? ?? ??? ?????? ?????????????? ??? ???? ??????????????
????????? ?????? (??? ??? ???, ??????, ?? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??????).

28. ???????, ? ?????????? ?????????? ?????????? ??? 250 000 PLN ??? ? ??????????
?????? ??? ? ?????????? ??? 180 ?????? ?????????? ?? ?????????? ?? ?????????? ??????????
??? ??????? ?????????? ?? ???????????, ??? ?????, ?????????? ??? ??? ??????????
????????????? ??? ?????????? ?? ?????????? ?????????? ?????????????? ?? ??????????
???????. ?? ??? ???????????, ??????? ?? ??? ?????????? ??? ? ?????????? ??????? ?? ??????
????????? ??? ??????????-????????? ??? ?????? ??? ?????? 60 ?????? ???????,
????????? ?????, ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???.

29. ??? ?????? ?? ?????????? ??? ?? ??????? ?????????? ??? 180 ?????? (?, ???????????,
? ??????? ???????) ?????? ??????? ??? ??? ?????? ??? ?????????????? ??????? (19),
???' ????, ? ??????? ??????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????, ??? ?????, ?? ??? ?????? ??? ?????? ??? 180 ??????. ?????? ??? ?,
???? ???????????, ??? 60 % ??? ?????????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????, ??? ????? ??
????????? ??? 180 ?????? (??????, ??? ?????????? ???) ?????? ? ?????? ??? ?????? ???
????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

30. ?????????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
??? ??? ?????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? (??) 1798/2003 (20) ??? ? ?????????? (??) 1925/2004 (21).

31. ???????, ?????????? ???' ??????? ?? ?????????? ??? ?????????? ? ?????? ???
????????? ??? ?????? N, ????, ???????, ??? ?????, ?? ??? ?????? ?????????? ???
????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ???????????, ???????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? (22).

32. ?? ??? ??????????, ??? ??? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ???, ? ???????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?? ?????????? ??? -?? ??? ?????? ??? ?????? ??? ?????? 87,
????????? 2 ??? 3, ??? 97, ?????????? 5, ??? ?????? ??? (23). ???????, ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?
????????? ??? 180 ?????? (? , ??????????, ? ?????? ??? ??????) ?????? ??????.

33. ??' ??? ?????? ??? ???????, ??????? ?? ?????? ??? ?????? ???' ???, ??????? ??
????????? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ??? ?? ??? ??? ??
????????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ?????? ??? ?????? ???, ?????? ??? ?? ?????? ??? ?????? ??? ?????? ???
????????? , ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???-

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

34. ????. ??? ???? ????, ??? ?????? ?? ?????????????? ??? ?????? ??? ???? ? ?????????? ??
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ?? ??? ??????????????,
????????? ??? ?????? ??? ?????? ?????? ??????????????- ?????????????? ?? ?????????? ??? ??????
?? ?????? ??? ?????????? ??? ?. ?? ? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ????, ?? ?????????? ??? ?????? ?????????? ???, ????. ?? ??????, ??? ??????????
??? ?, ?? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???,
????????? ????, ???' ????, ?? ?????????? i) ????. ?? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ????, ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???
????????? ????, ii) ????. ?? ??? ?????? ?????????? ??? ??????????.

35. ?? ?????????? ????, «[?]????? ??? ?????????? ??? ?????????? ?? ?????????? ?? ?????????? ???
??? ?? ?????? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????????? ??? ??
????????? ?? ?????? ?? ?????????? ?? ?????????? (24)», ?????????? ??????????,
?????????, ?????????? ?????? ??? ?????????????? ????, ?? ?????? ?????? ?? ??????????????
?? ?????????? ?? ?????????? ??????. ?????????????? ????, ?? ?????? ??? ?????????? ??
????????? ?? ?????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ??? (25)
? ?? ?????????? ????. ?? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???
??? ?? ?????????? ????. ?? ??? ?????? ??? ?????? ???, ?????????? ?? ??????, ??????, ?????????? ???
?? ?????? ????. ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????.

36. ??????????????, ?? ??? 18, ?????????? 4, ??? ?????? ?????? ??? ??????????,
???' ????, ?????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ?? ?????? ???
????????? ???, ?? ?? ??????, ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????????? ???, ??? ??????, ??????????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

37. ?????? ??? ?????? ??????, ?????????? ??? ?????? ?????? ?????? ?? ?????????? ??? ??
????? -????????????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ??? - ?? ?? ?????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ??????????????, ??????????, ?? ??????, ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? (26).

? – ?????? ??????

38. ?? ?????? ?????????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ??
????? ????. ?? ?????? ???, ???' ???. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??
??? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 27,
????????? 1, ??? ?????? ?????? ???.

39. ????. ??? ???? ????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ????. ?? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ????. ?? ?????? ??? ?????? -????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
? ?????? ??? ?????? (27)- ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ?????? ?????? ????. ?? ?????? 27 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ????. ?? ?????? 27, ?????????? 1, ??? ?????? ??? (28).

IV – ??????

40. ???? ???????, ??? ?? ?????????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ?? Wojewódzki S?d Administracyjny we Wroc?awiu ?? ????:

«1) ?? ??? 18, ?????????? 4, ??? ??? ?????? ?????? 77/388/??? ?? ??????????, ??? 17??
????? 1977, ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???, ??? ?????????? ?? ???
????? ?????? ?????? – ?????? ?????? ?????? ?????? ?????????????? ?????: ??????????
????????? ???, ??????????, ???' ????, ?????? ?????? ??? ?? ?????? ??? ?????? ???
????? ????, ?? ??? ?????? ?????? ?????????? ???, ?? ?? ??????, ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????????? ???, ??? ?????, ??????????, ?? ?????? ???
????????? ??? ?????? ???.

2) ?? ?????????? ??? ?????????? ?? ?????????? ?????????? ??? ?? ?????????? ??? ?????
??? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????? ??? ?????????? ??? ?????
????????? ??? ?????????? ??? ??? ?????????? ???, ??? ??? ?????? ??? ?????? ???
????????? 1, ??? ?????? ?????? 77/388/???, ?????? ??? ?????????? ??? ?? ?????? ???
????????? ??? ?????? ??? ?????? ?????????? ???, ??? ?????? ??? ?????? 77/388/???.»

1 – ?????? ??? ??????????: ? ??????.

2 – ?????? ?????? 67/227/??? ?? ??????????, ??? 11?? ?????? 1967, ??? ??????????
??? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? (?? ???.
???. 09/001, ?. 3) (?? ?????: ?????? ??????).

3 – ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ?????? 1977, ??? ?????????? ???
????????? ??? ?????? ???, ??? ?????? ?? ?????? ??? ?????? ?????? ?????? – ???
????? ?????? ?????????? ?????: ?????????? ?????? ?????? (?? ????. ????. 09/001, ?. 49)
(?? ?????: ?????? ??????).

4 – ?????????? ??? ??? ?????????? ???, ?? ?????? ??? ?????? ?????????? ??? ??????
????????? ??? ?????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????

5 – Dziennik Ustaw (Journal of Laws) No 54, heading 535.

6 – ??? ????: ??? ?????????????-????????? ??? ???.

7 – ? ?????? ??? ? ?????? ?????? ??? ?????? 87, ?????????? 2, ?? ?????? ?????? ???
????????? ??? ?????? ?????? ? ?????? ?????? ?????? ??????, ?????????? mutatis
mutandis.

8 – ?. ?????? ??? ?????????? ??? 25?? ?????????? 2001, C-78/00, ?????????? ??? ??????
(????????? 2001, ?. I 18195, ?????? 32 ??? 33).

9 – ??., ?????? 34.

10 – ??., ??????, ?????????? ??? ?????? ?????????? Fennelly ??? ??????????????
????????? ??? ??? ?????? ?????? ? ?????? ??? 18?? ?????????? 1997, C-2286/94, C-
340/95, C-401/95 ?? C-47/96, Molenheide ?. (????????? 1997, ?. I 17281, ?????? 37 ??? 39).

11 – ?. ?????????? ??? 21?? ?????????? 2006, C-255/02, Halifax ?. (????????? 2006, ?. I-

1609, ?????? 71 ??? ?????????????? ??????????), ??? 6?? ??????? 2006, C?439/04 ??? C-440/04, Kittel ??? Recolta Recycling (??????? 2006, ?. I-6161, ????? 54), ??? ??? 29?? ???????? 2004, C?487/01 ??? C-7/02, Gemeente Leusden ??? Holin Groep (??????? 2004, ?. I-5337, ????? 76). ??, ??????, ?????????? ??? ??????? ?????????? ?????? ??? ?????????????? ?????????????? ?????????? ??? ?????? ?????????????? 19?? ?????????? 2000, C-177/99 ??? C-181/99, Ampafrance ??? Sanofi (??????? 2000, ?. I-7013, ?????? 70 ??? 72), ?????????????? ??? ?????????? 10 ??????? Molenheide ?.??., ????? 47, ??? ???????? ??? ?????? ?????????? Poiares Maduro ??? ?????????????????? ?????????? ??? ?????? ??? ?????? ?????? ???? 12?? ?????????? 2006,C?354/03, C-355/03 ??? C-484/03, Optigen ?.???. (??????? 2006, ?. I?483, ?????? 43).

12 – ???. ??????????????? ???. ?????????????? 10 ??????? Molenheide ??., ??????? 46 ??? 47.
???. ??????, ?????????????? ???. ?? ????? ?? ???? ?????? 22, ?????????? 8, ??? ????? ??????
???, ?????????????? ???. ?????????????? 11 ??????? Halifax ??., ?????? 92 ???
????????????? ??????????. ??? ????? ??? ??????? ??? ??????????????, ???. ??????? ??? 27??
????????????? 2007 C-146/05, Albert Collée (??? ??? ?????????? ?????? ??? ??????, ???
26) ??? ?????????? ??? ??????? ?????????? ?????? ??? ?????? ??? ??? ?????? ?????????? ?
?????? ??? 11?? ?????? 1998, C-361/96, Société générale des grandes sources (??????
1998, ?, I?3495, ?????? 14).

13 – ????? ???. ??????? ????????, ? ?????????????? ??? ?????? ?????? ??????, ??????? ?? ?? ??
?????? ??????? ????????, ?? ?????????? ??????? ??? ?? ?????????? ????? ?????????? ???.
??? ?????????? (?????????? ?? ?? ?? ?????????? ??? ?????????? ??????????). ? ???.
?????????? ?? ?? ?????????? ??? ?????????? ?????????? ??? ?? ?? ?????? ??????? ???.
????? ??????????? ??????? ?????????????? ??? ?? ?? ?????? ??????? ??????????.

14 – ? ??????? ?????????? ??? ???????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????
????????? ???, ??? ???? ?????????? ??? ?????????? ??? 180 ??????. ? ??????????????
?????? ?? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????? ??? ?????? ???
????????? 12 ?????, ??? ??? ?????? ??? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??????????
????? ??? ?????? ??? ??????, ?????????????? ??? ?????? ?????????? ??????
??????.

15 – ????? ?????? ?????????????? ?? ??????? ??????????????, ? ?????????? ??? ?????????????? ??? 180
?????? ?? ?????? ??? ?????????????? ??? «????????????? ???» ??? ?????? ?????? ???????
????? ??? ?????? ?????????????? ??? ?????? ?????? ???????, ??? «?????????????» ??? ??????
????????? ??? ?????????? ??? ??????? ?? ?????????????? ?????? ?????????? ?????? ?????????????? ???
????????? ??????? ?? ?????????? ?? ?????????????? ?? ?????????? ?????? ?????????? ?????? ?????? ???
????????? ?????????? ??? ??????? ?? ?????????????? ?? ?????????? ?????? ?????????? ?????? ?????? ???
????????? ?????????? ??? ??????? ?? ?????????????? ?? ?????????? ?????? ?????????? ?????? ?????? ???
????? ??? ?????? ?? ?????????? ?? ?????? ?????????????? ?????? ?????? ?????????? ?????? ?????? ???
????????????? ?????????? ?? ?????????? ?? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?? ??????????. ? ?????????? ??? ?? ?????????? ?? ?????????? ?????? ?????? ??????
????????????? ??? ??? ??? ?????????? ?????? «?????????» ?????????????? ???
??? ?? ?????????? ?????? ?????????? ???, ??? ??? ?? ?????? ??? ?????? ??? ?????? ??????
????????????? ??? ??? ?????????????? ??? ?????? ??? 12 ?????? ??? ??? ??? ?????? ?????? ???
??? ??????? ??????, ??? ??? ?? ?????? ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????????????? ???.

16 – ????? ?????????? ??? ???. ?????????? ?????????? ??????. ?? ?????? ??????????
????????? ??? ???. 139, ?????????? 1, ??? Ustawa Ordynacja Podatkowa (????? ???
????????? ?????????? ???) ??? 29?? ?????????? 1997.

17 – ????? ????? ?????????? ??? ?? ?????? ??? ?????? ?????????????????? ???????????.

18 – ??????? ?? ???????????? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????
????????? ?? ??? ??? ??????.

19 – ? ???????? ?????????? ?????????? ??? ? ???????? ??? ?????????? ??? 180 ??????
????? ?????????? ??? ??? ?????? ?????? ??? ?????????? ?????? ??????, ??? ?????? ???
????? ??? ?????????? ?????????? ?????????? ??? ??? ???, ?? ??????, ???
????????? ??? ??????.

20 – ?????????? (??) 1798/2003 ??? ??????????, ??? 7?? ?????? 2003, ??? ??
????????? ?????????? ??? ?????? ??? ?????? ?????????????? ?????? ??? ??? ?????????? ???
????????? (???) 218/92 (?? L 264, ?. 1).

21 – ?????????? (??) 1925/2004 ??? ??????????, ??? 29?? ?????? 2004, ??? ?? ??????
????????? ?????? ?????????? ?????????? ??? ?????????? 1798/2003 (?? L 331,
. 13). ??., ??????, ?????? ??? ?????????? ??? 28?? ?????? 2007, C-73/06, Planzer
Luxembourg (???) 2007, C-73/06, Planzer, ???. 48).

22 – ? ?????? ?????????? Kokott ?????? ??? ??????????????, ?? ?????? ?? ??????
????????? ??? ?????????? ?????? ??? ?????????? ?????????? ?? ?????? ??? ?????? ??? ??
????? ?????? ??? ?????? ??? 7?? ?????????? 2006, C-470/04, ? (?????? 2006, ?. I?7409,
????? 114).

23 – ???, ?????? ?? ????? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??????????????
?? ?? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ????. ??? ??????
????????????? ??? ?????? ?????????? ?????????? ?? ?????? ??? ?????? ??????????
????? ?????????? ??? ?????? ?? ?????????? ???.

24 – ?. ?????????????? ??? ?????????? 11 ?????? Ampafrance ??? Sanofi, ????? 62.

25 – ?????? ?????? ?????? ??? ?????????? ??? ?????????? ?????? ?? ?? ?????? ??????
????? ?????????? ??? ?????????? ??? ?????? ????. ?????? ?? ?????? (????? ???
????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ??????
????????? ???) ?????? ??? ?????? ?????????? ??????, ?????????? ??? ?????? ??? ??????
????????? ?????????? ?? ?????? ??? ?????? ??? ?????????? ?????? ?????? ??? ??????
?? ?????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ??
????????? ?? ?????? ??? ?????? ??? ?????????? -????????? ??? ?????? ????. ??.,
????????? ???, ?????? ??? ?????????? ??? 12?? ?????? 2001, C-262/99,
????????? (?????? 2001, ?. I?5547, ??? 69). ?? ?????????? ??? ?? ??? ??????
????????? ??????????, ??? ?????, ? ?????? ?????? ?????? 250 000 PLN ?????? ??? ??
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??????. ???????, ?? ??????
????? ??? ?????? ?? ?????????? ?? ?????? ???, ?? ?????????? ?????? ??? ??????
????????? ??? ?? ?????????? ?????? ???, ?? ?????? ?????????? ? ?????????? ??? ??
????? ??? ?????? ??? ?????? ???.

26 – ??? ?????? ?? ?????????? ?????????? ?????? ??? ?????????? ???. ?????????? ???
????????? ??? 18?? ?????? 2007, C-357/06, Frigerio Luigi & C. (????? ??? ??????????
????? ??? ??????, ??? 28), ? ?????? ?????????? ??? ?????? ??? 14?? ??????????
1988, 157/86, Murphy ??. (?????? 1988, ?. 673, ??? 11), ??? ??? 11?? ??????????
2007, C-208/05, ITC (?????? 2007, ?. I-181, ?????? 68 ??? 69).

27 – ??????? ? ??????? ?????????? ???????????? ??? ?? ??????? ??????? ?????????? ???
?????? ?? ??????? ?? «????? ????? ??????????», ??? ???? ?????? ??? ?????? 27,
????????? 1, ??? ????? ??????? ???, ?????????? ??? ?? ????? ?????? ??? ?????? ??
????????? ??? ?????????? ??? ??? ?????????? ?????????? ??? ?????????? ?????????? ???.
?? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???.

28 – ?. ?????? ??? ?????????? ??? 21?? ?????????? 1988, 50/87, ??????? ???
?????? (?????? 1988, ?. 4797, ??? 22), ??????? ??? ?????? ?????????? Slynn ???
????????????? ??? ??????? ??? ??? ?????? ??????? ? ?????? ??? ?????????? ???
14?? ??????? 1988, 123/87 ??? 330/87, Jeunehomme ??? EGI (?????? 1988, ?. 4517), ???
????????? ??? ?????????? ??? 13?? ?????????? 1985, 5/84, Direct Cosmetics (??????
1985, ?. 617, ??? 37), ??? ??? 11?? ?????? 1991, C-97/90, Lennartz (?????? 1991, ?.
I3795, ?????? 33 ??? 35). ?. ?????? ?????? ??? ?????????? ??? 10?? ??????? 1984,
324/82, ??????? ??? ?????? (?????? 1984, ?. 1861).