

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

NIILO JÄÄSKINEN

??? 30?? ??????? 2015 (1)

?????? C?276/14

Gmina Wrocław

?????

Minister Finansów

[?????? ??? Naczelnego S?d Administracyjnego (???????)

??? ??? ?????? ?????????????? ?????????]

«????????????? ?????????? — ????? ?????? ?????? ?????? ?????????????? ?????? — ??????
2006/112/?? — ????? 9 ??? 13 — ????? 5, ?????????? 3, ??? 4, ?????????? 2, ??? —
????????????? ?????????????? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ???
????????? ?????????? ?????????? — ?????????? ?????? ?????? ??? ?????? ??
????????????? ?????????????? ??? ?????????? ?? ?????????? ?????????? — ??????????
????????????? ??? ?????????? ?????????? ?? ?????????? ?????? ??? ?????????? ?????? ???
????????? ??? ?????????? ??? ?????????? 2006/112»

I – ????????

1. ??? ??? ??? ?????? ?????? ??? ??? ?????? ?????????????? ?????????? ??? ?????? ???
Naczelnego S?d Administracyjnego (???????) ?????????? ?????????? ??????????) ??????? ??
????? ?????? ?????????? ?????? ???, ??? ?????? ?? ?????????? ?????????????? ??????????????
??? ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1,
??? ?????? 2006/112/?? (2), ??? ?????????? ?? ?????????? ??? ?????? ??? ?????????????? ???
(??? ????: ???) ??????? ??? ??? ?????? ??? ??????, ??? ??? ?????????? ?????? ???
????????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???.

2. ??????????, ?? ?????? ?????????? ?????? ??? ?? ?????????? ?? ?????????????? ???
????? ? ??????????, ??? ??? ?????? ??? ?????? 9, ?????????? 1, ??? ?????? 2006/112,
????? ?? ?????????? ??? ?? ?????????? ?????? ??? ?????????? ?????????????? ???
??????, ??? ?????? ?? ?????????? ?????? ?????????? ?????????? ??? ?????? ???
????? ?????????? ??? ??????, ?? ?????????? ??? ???, ?????????? ??? ?????? ???
????? 13, ?????????? 1, ??? ??? ?????? ?????? ??? ??? ?????? 4, ?????????? 2, ??? 5,
????????? 3, ??? ??? ??? ?????? ??? ?????????? ??? ??? ?????? ??? ?????????? ???.

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

? ????? ???? , ?????? ?????? ??? ?????? ?????????????????? ?????????????? ?????????????? ?????????????? (3),
?? ???? ???? ?????? ?????????????? ?? ?????????? ?????????? ?? ??? ?? ?????? ?? ??? ?? ??? . ???
????????? , ??? ???? ?????? ?????? ?????????? ?????? ?????? ?????????? ?? ??? ???? 9 ??? 13 ???
????????? 2006/112, ?????????????? ?? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ??
????????? ? ?????? ?? ??? ?????? ?? ??? ?????? ?????????? ?????? , ?????? ??
????????????? ?????????? ?????????? ?????????? , ?????? ?? ?????????? ?????? ??
?????????????.

4. ?? ?????? ??? ?????? ??? ?????? ??? ?????????????????? ??? ??? ?????????? ??????????????
?? ?????????????? ?? ?? ?????? 5, ?????????? 3, ??? 4, ?????????? 2, ??? ?????? ??? ??
????? ?????????? ?????????? ?????? ?? ?????? ?????? ?????????? ?? ?????????? ??
????????? ?????? ?????????? , ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ?? ?????????? ??
????? , ?? ?????? , ?? ?????? ?? ??? ?????? , ?????????? ?? ??? ?? ?????? ?? ?????? ?? ?????? ??
??? ?? ?????? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ?????? ??????.
????? , ?????? , ?? ?????????? ?????? ?? ?? ?????? ?????? ?????? ?????????? ?????? ?????????? ??????
????? , ?????? , ?????????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? 2006/112.

5. ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??????????????
????? ??? ?????? ?????? , ? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??
????????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ?????? ?????????? ???
????? ?????? ?????? ?????????? ??? ?????????? ?????? . ??? ?????? , ?? ?????? ??????????
????? ?? ?????????? ?? ?????????? ?????? ?????? ?? ?? ?????? ?????????? ?????? ?????????? ???
??? ??? ?????? ?????? ?????????? ?????? ??????.

II – ?? ?????? ??????

? — ? ?????? 2006/112

6. ? ?????? 2006/112 ?????????? ??? ?????????????? ??? 1?? ?????????? 2007 ???
????????? ?????????? ?????? ???, ?????? ?????? ??? ?????? (4).

7. ?? ????? 9, ?????????? 1, ??? ?????? 2006/112 ?????? ?? ??????:

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

?? “????????? ?????????? ” ?????????? ??? ?????????????? ??? ?????????? , ??
????????? ? ??? ?????????? ?????? , ?????????????? ??? ?? ??? ??????????????
????????? , ??? ?????????? ?????????? ?????? ??? ?? ?????????????? ??? ??????????
????????????? . ?? ?????????? ?????????? ?????? , ?????? , ? ??????????
????????? ? ??? ?????? , ?? ?????? ?????? ??? ?????? ?????? ?????? ??????.

8. ??? ???? 10 ??? ?????? 2006/112:

«? ?????????? ??? ?????? 9, ?????????? 1, ??? ?????????? ?????????????? ?????????? ???
????? ?????????? , ?????????? ??? ?? ?????????? ?????? ?????????? ??? ?????? ?????? ??????
????????? ?? ??? ?????? ?????? ??? ?????? ?????? ?????? ? ?? ?????????? ??? ?????? ??????
????? ??? ?????????? ?????? , ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
??? ??? ?????? ??? ??????.

9. ?? ????? 13, ?????????? 1, ??? ?????? ?????? ??? ?????? (5):

«? ?????? , ?? ?????????? , ?? ?????? , ?? ?????? ??? ?????????? ??? ?? ?????? ??????????

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

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

? — ?? ??????? ???

10. ?? ?????? 15, ??????????? 1, ??? ?????? ??? 11?? ??????? 2004, ??? ?????? ??? ??
?????? ?? ???? (6), ?????????? ?? ??????? ?????? ?? ?????? 9, ?????????? 1, ???
?????? 2006/112 ??? ?????? ?? ???:

«????????????? ??? ?????? ?????? ?? ??????? ????????, ?? ?????????????? ????????, ?????? ??????
????????????? ??? ?? ?????? ??????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????????
????????????? ??? ?? ?????? ??????? ?? ??????????? 2, ?????????????? ??? ?????? ? ???
????????????? ??? ?????????????? ????.»

11. ?? ?????? 15, ??????????? 6, ??? ??????? ?????? ??? ?????? ??? ?????????? ??? ??
?????????? ?? ??????????? ??? ?? ??????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???
?????????? ?? ?? ??? ????? ?????? ??? ?????????? ??? ?????????? ??? ?? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ??????????, ?? ?????? ??? ??????????, ??? ??????
????????? ?????? ?????????? ?????????? ??????.

III – ? ??????? ?? ?????? ?????, ?? ?????????????? ??????? ??? ? ??????? ???
?????????? ?? ????????

13. ? ??????? ??? ?????? ?????? ??? Gmina Wrocław (????? ??? Wrocław) ??? ???
Minister Finansów (???????, ????????, ????????????, ??? ????: ????????, ??????????)
??????, ??? ??? ???????, ??? ???????, ???????????, ???????????, ??? ???????, ??? ???
?????.

14. ? ?????? ??? Wroclaw ?????? ??? ?????????? ?????????????? ?? ?????????? ??? ?????? ?????? ??????

????????? ?? ??????? ?? ???????, ?? ????? ?? ??? ???, ??????? ?????????? ?? ??????? ?? ?
????????????? ?????????? ?????????? ?????????? ?????????? ?? ?????????? ?? ???? ?????? ??
???? ?????? ?????? ?? ??????? ? ?????? ? ?????? ?? ?????????? ?????? ?? ???? ?????? ??
???? ?????????? ?? ?????????? ?????? ?????????? ?????? ?? . ?????? ?? ?????? ?? ???? ??
?????, ?? ? ? ?????? ?????????? ?????? ?????????? ?????? ?????? ?????? ?? ???? ?????? ??
????????? ??? ?????????? ??? ???? ?????? ???, ??? ?????????? ??? ???? 15,
????????? 1 ??? 2, ??? ?????? ?????? ??? ???, ??? ?????????, ??? ? ? ?????????? ??
????????? ?????? ?????????? ?????? ??????. ??????, ? ?????? ?????? ?????? ??
????????? ?????? ?????????? ?????? ?????????? ?? ?????? ?? ???? ?????? ?? ???? ?????? ??
????????? ?????? ?????????? ?????? (9).

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

16. ? ???? ??? Wroclaw ?????? ?????????? ?????? ??? Wojewodzki S?d Administracyjny
we Wroclawiu (????????? ?????????? ??? Wroclaw) ??? ???? ?? ????
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ???? ?? ?????????? ??
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????????? ??????.

17. ?? ?????? ??? 30?? ?????????? 2013, ? ?????? ?????????? ??? Naczelnego S?du
Administracyjnego ?????? ?? ?????????? ?????? ?????? ?? ?????? ?????????? ??
????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????? ?? ?????? ?????? ?????? ?????? . ? ?? ??? ?????? ?????? ?????? ?????? ?????? ??????
?? ?????? ??? 24?? ?????? 2013 ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???, ?????? ???, ??? ???? ??
??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????
????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???

18. ??????, ?????? ?? ??? ?????? ?????????? ?????? ??????, ?????? ?????? ?? ???
????? ??????, ?????? ?? ??? ?????? ??, ?? ?????? ?????? ???? ?????? ??
????????? ??? ?????? ?? 9, ?????? 1, ??? ?????? 2006/112 ???
????????? ?????? ?????? ?????? ??????, ?? ?????? ?????? ?????? ?????? ?????? ??
?? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????
?? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 5, ?????? 3, ??? 4,
????????? 2, ???, ?????? ?? ? ? ?????? ? ??? ??? ?????? ?????? ?????? ?????? ?????? ???
? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???.

19. ?????????? ?????????? ?? ??? ?????? ?????? ??? ?????? 9, ?????????? 1, ??? 13,
????????? 1, ??? ?????? 2006/112, ? ?????? ?????? ?????? ??? Naczelnego S?du
Administracyjnego, ?? ?????? ??? 10?? ?????? 2013, ?????? ?? ???? ?????? ??
????????? ??? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ??
????????? ?????? :

«????? ?? ?????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??
????? 4, ?????? 2, ?? ?????? ?? ???? 5, ?????? 3, [??], ??? ?????? ??
????? ??? (????????? ?????? ?????? ?????? ?????? ??????) ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

????????? ??? ??? ?????? ??? ?????? 13 ??? ?????? [2006/112], ?????????? ??? ?????? ???
????????? ??? ?????????? (?????????) ??? ?????????? ??? ?????? 9, ?????????? 1,
?? ????;»

20. ??????? ?????????????? ?????????? ? ?????? ??? Wroclaw, ? ?????????? ??????????????, ?
????????? ??? ? ?????????? ?????????? ?????? ??? ? ?????????? ?????????, ??? ?? ???? ?? ???????,
????? ??? ??? ??????? ?????????, ?????????????? ??? ??? ??' ?????????? ??????????
?? ?????? ??? ??? 5 ????? 2015.

IV – ???????

? — ?????????????????? ??????????????

21. ?????????????? ??????? ?? ?????? ?? ?????? ?????????? ?????????? ??????? ?? ?
????????? ??????? ?? ??? ?????? ?? ?????????????? ??????? ?? ?????? ??? ?????? ?????? ?
????????? ??? ?????? ??????, ?????? ?? ?????????????? ?????????????? ?????????? ?????????? ,
??? ??????? ?? ?????????? ??? ?????????? ?? ?????????????? ??? ?????????????? ??? ?????? 9, ?????????? 1, ???
????????? 2006/112. ???????, ? ?????????? ?????????? ?????????? ?????????? ??? ??????????
??????????, ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?????????????? , ?????? ??
??? ??????? ?????????? (10).

22. ???????, ???' ?????, ?? ?????????????? ??? ? ??????? ??? ?????? ?????? ?????? ?????? ??????
????? ?????????????? ?????????????? ?????????? ?????? ?????????? ??? ?????? ??? Wroclaw, ???
??? ?? ? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ?????????? ?????? ???
????? ??? ?? ?????? ?? ??????? ??? ?????????? ??? ?????????? . ?? ?????????? ?????? ??? ??????
????????????? ?????? ?????? ??????, ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????????? ??? ?????? ?????? ?????? ?? ?????????? . ??????????, ?? ??????
????????? ?????? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ??????????
????????? ?????? ?????????? ??? ?????? ?????? ?????? ? ?????? ?????? ?????? ?????? ??????.

23. ?????????????????? ?????????? ??????????, ???????, ??? ?????? ?? ??????????????
????????????? ?????????? ?????????? ??? ?????? ?????? ?????? ? ?????? ??? ?????? ?????
????????? ?? ?????????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????
????????? ??? ?????????? ?????? ??? . ?? ???? ?? ?????? ???, ? ?????????? ??????????
????????????? ??? ?? ?????????? ?????????? ??? ?????? ?? ?????????? ?????? ??????????
????????? ??????, ?????? ? ?????? ??? ?? ?????? ?????????? ??? ?? ?????????? ?????? ?????
????????? ?????????? ?? ?????? ??? ?????? ?????? ?????????? ??? ?? ?????????? ?????? ???
????. ?? ?????? 13 ??? ?????? 2006/112 ?? ??????, ??????? ?? ??? ??????, ?? ??????
????? ?????? ?? ?????? ?? ?? ?????? 9, ?????????? 1, ??? ?? ??? ?????? ??????. ??? ??????
??? ?????????? ??? ?????? ??????, ??? ?????? ??? ?????????? ?????? ??????, ??
????????? ? ?????? ??????????.

24. ?????????? ??????????, ??? ??? ?????? ???, ?????????? ?? ?????????????????? ??
????????????? ?????? ?????????? ?? ??????????, ???' ????, ??? ???? ??
????????????? ?????? ?????????? ?????????? ?????? ?????? ?????? ? ?????? ???
????? ?????? ?????? ?? ??????? ??? ?????????? ??? ?????? ?????? ?????? ???
????. ???? ??? ?????? ???, ?? ?? ??? ????? ?????????? ?????? ?? ?????? ????. ????
??????????, ?? ?????????? ?? ?????? ?????? ?? ?????? ??? ?? ?? ??? ????? ???????????
?????????? ?????? ?????? ?????? ?? ?????? ?? ?????? ??? ?????? ?????? ?? ?????? ??, ?? ??????
?? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ??
?????????? ??? ?????? ?????? ?????? ?????? 13, ?????????? 1, ??? ?????? 2006/112.

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

?????? ?? ??????????????? ?? ?????????????? ???????, ??? ?????? ?? ??????????? ????????
???? ???? — ??? ?? ?????????? ??????????? ??????????? ?? ?????? ?????— ? ??????? ???
?????????????? ??? ????? 9, ??????????? 1, ??? ??????? 2006/112 ??????? ??? «???????????

???? ???», ??? ??????????? ?? ??????? ??????????? ??????? ??????????? ???????????????,
?????? ?? ??????????? ?????? ??????????? ??????? ??????? ??? ??????????? ??? ??????
13, ??????????? 1, ??? ??????? 2006/112. ??? ?? ??????? ???, ? ??????? ??????????? ??? ??
????????? ??? ??????????? ??? ?? ??????? ????????. ?? ??????? ??? ??????? ??? ??
?????????? ?? ???????, ??????, ??? ??????? ??????? ??? ??????? 9 ??? 13 ??? ???????
2006/112 ???, ???????, ??? ??????? ??? «?????????? ??? ?????» ??? ??????????? ???
????? 9, ??????????? 1, ??? ??????? 2006/112.

? — ??? ?? ??????? ??????? ??? ??????? 9 ??? 13 ??? ??????? 2006/112 ??? ?? ???
?????? ??????? ??? ??????? ??? «?????????? ??? ?????»

26. ??? ?? ?????? ??????? ??, ?? ?????? 9 ??? 13 ??? ??????? 2006/112 ??????? ??? ??
??? ?? ?? ??? ?????? ??? ?????????????? «?????????? ??? ?????». ? ?? ??? ??????? ???
????????????? ??? ?????????? ??? ??????? ??? ?? ?????? ??????? ??? ??? ??????? ???
??????????, ??? ?? ??????????? ??? ?? ??? ?????? ??????? ??? ??????? ??? ??????? ???
????????? ????????. ?? ?? ??? ?????? 9 ???????, ???????, ??? ??????? ??????? ??? ??
?????????? ??? ??, ??? ?? ?????? 13 ??????? ??? ?????? ?????? ?????? (11).

27. ??? ?? ?????????? ??? ??????????? ??????????? ??? ?????? ???????????, ??? ??
?????????? ??????? ??? ??????? 2006/112, ?? ?????? ? ??????? ??? «?????????? ???
????» ?????????? ??? ??????????? ??? ?????? (12).

28. ??????? ?? ??? ?????? ??????? ??? ?? ??? ?????? ???????, ??? ??????????? ??? ??
?????????? 1, ??? ??????? 2006/112, ??????? ?? ??????????? ??? ?????? ?????? ???????????
??????, ??? ?????? ??????????? ??? ?? ??????????? ???, ??????????? ???????????
(13). ??? ?? ??????? ??????? ??????? ??? ?? ?????? ??? ?????? ???????, ??? ???????
??? ?? ??????? ??? ??????.

29. ???????, ??????? ?? ??????????? ??? ?????? ? ?????? ??????? ??? ??????? ???
«?????????? ??? ?????» ?????? ?? ??????????? ??? ?????? ??? ?????? ???????????
?????? ??????????? (14). ??? ???????, ?? ??????? ??? ?? ???????????
?????????? ?????????? ?????????? ??? ?????? ?????? ? ?????? ??? ?????? ??????? ???
????? ?????? ??????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????????? ???
?? ???????, ?? ?????? ??? ???, ??????????? ??? ??????.

30. ???????, ??????? ?? ?? ?????????? ??? ???????????, ??????????? ??? ?? ???
??? ?????? 13, ??????????? 1, ??? ??????? 2006/112 ??? ?? ?????? ???????????
?????????? ? ?????????? ??????????? ??? ?????? ??????????? (15). ??? ??
?????????? ? ?????? ??????????? ??????????? ??? ?????? ??? ?????? ??? ?????? 9,
?????????? 1, ??????? ???????, ??? ??????? 2006/112, ??? ?????? ??? ?????? ???
?????????? ?????????? ??? ??????????? ??? ?????? ??? ?????? ??????????? ???????, ?
????? ??????????? ??? ?????? 13, ??????????? 1, ??? ?????? ???????, ??? ?? ??? ?????? (16).

31. ?? ??? ??????? ???????? ??? ?????? ?????? (17), ?? ?????????? ????????????,
?????????? ?? ??? ?????? ?????? ??????????? ?????????? ???????, ??? ?????? ??
??????????, ??????, ??? ?????? ?? ?? ????? ?????????????? ?????????? ???????, ??? ?????? ??
??????????????, ???????, ??? ?????? ?? ?? ????? ?????????????? ?????????? ???????????
??????????, ??????, ??? ?????? ?? ?? ????? ?????????? ???????, ??? ?????? ?? ?? ????? ???????????
????????? ??, ??????, ??? ?????? ?? ?? ????? ?????????? ???????, ??? ?????? ?? ?? ????? ???????????
????????? ??, ?????, ??? ?????? ?? ?? ????? ?????????? (18) ??? ?????? ?? ?? ????? ?????????? ??
????????? ??, ??? ?????? ?? ?? ?????????? ?????? (19).

32. ?? ??????????? ?? ?????? ?????? ??????????? ?? ? ?????????? ?? ??????????? ?? ???????????
?? ??????????? ?? ??????????? ?? ??????????? ?? ?????????? ?? ??????????? ?? ??????????? ??
?? ?????? 13, ?????????? 1, ??? ?????? 2006/112.

33. ????????, ?? ?????? ??????????? ??? ?????? ?? ?????????????? ??? ?????? ?? ?? ???
?????????? ?? ?????? ?? ?????? ??????????? ??? ?????? ?? ?????????????? ??? ?????? ??
????? ?? ?????????? ?? ??????????? ??? ?????? ?? ?????????????? ??? ?????? ?? ?????? ??
????????? ?? ?? ??????????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????? ?? ?????? ??
????????? (20). ??? ?????? ?? ?????? ?? ?????????? ???????????, ??? ?? ?????? ?? ?????????? ??
????????? ?? ?????????? ?????????? ?? ?????????? ?? ?????????????? ??? ?????? ?????????? ??
????????? ?????????? ??????. ??? ?????????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ??
????????? ?? ??????.

34. ????????, ??? ??? ?????????? ?? ?????? ?????????? ??, ?? ?????? ?? ?????? 9,
?????????? 1, ??? ?????? 2006/112, ??? ??? ?????????? ??????????? (21), ?????? ??? ??
??? ?????????????? ?????????? ?? ?????????? ?? ?????? ?????????? ?? ?????? ??????????? ??
????? ?? ?????????????? ?? ?? ?????? ?????? 9 ?????? ?? ?????????????? ??? ?????? ?????? ??
????????? ?? ?????? (22).

35. ??? ?????? ?? ?????????? ?? ?????? ?????????? ??, ?????? ?? ??????????? ?? ?? ??
????? 9 ??? 13 ??? ?????? 2006/112 ?????????? ?????????? ?? ?????? ??????????? ??
?????????, ? ?????????? ?? ?????? ?????? ?? ?????????? ?? ?????? ?????????? ??
????????? ??? ?????? ?? ?????????? ?????????? ?? ???????, ?????????? ?? ?????? ?????????? ??
? ?? ??? ?????? ?????? (23).

36. ??? ????????, ??? ??? ?????? ?? ?????? ?????????? ?? ?????? ?? ?????????? ??
????????? ?? ?????? 9, ?????????? 1, ??? ?????? 2006/112, ??? ?? ?????? ??
????????????? ?? ?????????? ?? ?????? ??, ??? ?????????????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?????????? ?????????????? «????? ?????? ??????????», ???
????? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ??????????
??? ??? ??? ?????? ??? ?????? 13, ?????????? 1, ??? ?????? 2006/112.

37. ??? ??????, ??????, ?? ?????? ?????, ??? ?????? ?????????? ?? ?????????? ???????????,
??? ?????? ??????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?????????? ??
????????? ?????????????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? 9,
????????? 1, ??? ?????? 2006/112, ??? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?????????? ?? ?????? ??
???, ? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?????????? ?? ?????? ??
????????, ?????? ?? ?????? ?????????? ?? ??????, ?? ?????? ?????????? ?? ??????????
????????? ?? ?????? ?? ??????.

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

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

? — ??? ??? ?????????? ??? ?????????? ??? ?????? ?? ??????? ?? ??????? ???
????????? ?????????? ??? ?????? ??????, ??? ?????? ?????? ??? ?????? 9,
????????? 1, ??? ?????? 2006/112 ??? ??? ?????? ?????? ??? ?? ??? ?????? ???
????????? ?????????? ??? ?????? ?????? ?????? ????????

39. ? ?????????? ??? ??????? ??? ?????????? ??? ?????????? ?????????????? ???
??? ?????????? ??? 9, ?????????? 1, ??? ?????? 2006/112, ?????????? ??????????
??? ?????? 10 ??? ???? ??????. ??? ?? ?????? 10, ? ?????????? ???
????? ?????? ???, ??????, ??? ?????? ?? ?????? ???, ??? ??????, ???, ???
????????? ??? ??? ?????? ???, ????? ?????? ?????? ??? ?????? ?? ???
????????? ??????. ? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??????, ?????????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ???? ??? ?????? ??? ?????? (24).

40. ???' ?????? ??? ?? ??? ?????? ???????, ?? ?????????? ?????????? ?? ??????? ???
????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?????? ??? ?????????? ???, ??? ?????? ??? ?????? 9, ?????????? 1, ???
2006/112. ?? ?????? ??? ?????? ?? ?????????? ???, ?? ?????? ?????????? ???,
????, ??? ?????? van der Steen (25), ?????????? ??? ?????? ??? ?????????? ???
???? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (26).

41. ??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ??? ??????, ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? (27).

42. ??? ?? ??????????, ?????????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ???, ?????? ??? ?? ?????? ??? ?????? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? (28).

43. ? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ???
????????? FCE Bank (29), ?? ??? ?????? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ???, ?? ?????????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
???. ??????, ??? ?????? ??? ?????? ??? ?????? ??? (30).

44. ?????????? ??? ???? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????????? (31). ? ?????????? ??? ?????????? ??? ?????? ???
??????, ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
??????, ? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

? ?????? ??????? ??? ??????? ??????? ??????? ?????? ??? ?????? ?????? ??????? ??????? ??????? ????
?????. ????????, ??? ?? ?????? ???, ?????? ?????? ?????? ??????? ??????? ??? ?? ??? ?? ????
?????? ?? ??????? ?? ?????????? ?????? ??? ?????? ?????? ?????????? ?????????? ?????????? ???
????? ?????????? ?????? ???????, ?????? ?????? ?????? ?????????? ??????? ?? ?????? 13, ??????????
1, ??? ?????? 2006/112. ???????, ?????? ?? ?? ??? ?????? ?????? ??????? ?? ?????? ??? ??????????
????? ????, ?????? ?????????? ??????, ??? ?????? ?? ?????????? ?????? ?????? ??? ?? ????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????????? ?? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ??
????? ??????? ?? ?????? ?? ?????????? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ???
??????. ???????, ? ?????????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?? ??? ?????????? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?? ?? ??????
????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
????? 13 ??? ?????? 2006/112.

45. ? ?????? ?????? ??????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ??? ?????? ?????? ??? ?????? ?????????? ???????, ?????? ? ?????? ? ???
????????? ?????? ?????????? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ??? ??????????
??????????. ???????, ??? ?? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ???
????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? (32). ??? ?? ??? ?? ??
?? ?? ??? ?????? ???????, ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ??? ?????? ?????? ??? ?? ?????????? ?????? «????????? ??? ?????? ???», ???
????? ??? ?????? ??? ?????? 9, ?????? 1, ??? ?????? 2006/112.

46. ??? ???? ???? ???? ?, ? ?????? ?????????? ?????? ?????? ?? ?????? ??? ?????? ?????? ???
????????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??
????? ?? ?????? ??? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????
?? ???????. ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?? ?????????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ?????? (33). ? ??????????
?? ? ?????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (34).

47. ??? ?????? ???, ? ?????? 2006/112 ?????????? ??? ?????? ?????? ??? ?? ?????? ???
????????? ?????? ??? ?????????? ??? ?????? 13, ?????????? 1, ??? ??????, ??? ??
????? ?? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? «????? ? ?? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ???
?????????» (35). ??? ??????, ?? ?????? ??? ?????? ?????? ?????? ?????? ??
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ???, ???
????? ??? ?????? ??? ?????? 9, ?????? 1, ??? ?????? 2006/112.

48. ??? ??? ???? ???, ? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
?????????, ??? ??? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ?? ??? ?????? ???

???????????? ???? ?????????????? ??????? ?????????????? ??? ?? ???? ?????????????????? ??? ?? ???? ??
 ????? ???, ??? ????????????????, ??? ????? ?????????? ?? ???? ?? ???? ??, ??? ???
 ?????????? ???, ??? ??????? ??? ?????????? ?? ???? ?????????? ?????????????????? ???
 ?????? ?????????? (36).

49. ??????????????, ?? ?????? ??? ?????? ?????? ?????????????? ?????? ??? ?????????????? ??????
????????? ??? ??? ?? ?????????? ??? ?????? ?? ?????????????? ?????? ?????? ?????????????? ??
????????? ? ??????? ?? ??? ?????? ?? ?????? ?????????????? ?????? ??? ?????????????? ???
?????????????. ?? ?????? ?????????? ??? ?????? ?????? ?? ?????? ?????, ?? ????
????????????? ??? ??????????, ??????, ?????? ?????, ? ?????? ?? ?????? ??? ?????? ??? ??????????
????????????? ??? ?????????? ??? ??? ?????? ?????? ??????????, ? ?????? ?????? ?????? ??????????, ?
????????? ?????? ??? ?????? ?????????? ??? ??????????, ?? ?????????? ??? ?
????????????? ???????, ??? ?? ?????? ??? ? ?????????????? ?????? ?? ?????????? ?????? ???
??? ?????? ??? ?????? ??? ?????????????? ?? ??????. ? ?????????? ??? ??????????
????????? ??? ?????????????? ?????????????????, ??? ?? ?????? ?????? ??? ?????? 9, ?????????? 1,
??? ?????? 2006/112, ?????? ?? ?????? ??? ?????????? ?????? ?????? ??????????, ?????????????? ????
??? ?????????????? ??? ?????????????? ??????????????.

? — ??? ??? ?????? ??? ?????????????????? ??? ??? ??? ?????????? ????????????, ???
????????????? ??? ????? 5, ?????????? 3, ??? 4, ?????????? 2, ???

50. ??????, ?????? ?? ??????????????? ??? ? ??????????? ??? ?? ?????? ?? ?????? 9 ???
?????? 2006/112 ??????? ?? ?????? ?? ??? ?????? ??????????? ??????????????. ??
?????? ?? ?????? ?? ??????????? ??? ?????? ??? ??????????? ?????????? ??????? ??
????????? ?? ?????????? ??? ?????? ??? ??????????? ??? ?????????? ??????? ??
????????????? ??? ?????? ?????? ?????? ? ??? ?????? ?? ?????????? ??? ??? ?? ?????? ???
????????? ?????????? ??????. ??? ???????, ??? ?????????????? ?????? ?????? ??? ??
????????? ??????? ?? ?????? ???, ??? ??? ?????? ??? ?????? 4, ?????????? 2, ???.

51. ? ?????????? ?????????? ?????? ??? ? ??????? ?????? ??? ?????? ?????? ?????? ?? ??? ?
?????? ???? ???? ?????? ??????? ??? ?????????? ??? ?????? ?????? ??? ?????? 9, ?????????? 1, ???
?????? 2006/112 ???? ??????? ??????? ??? ?????????? ?? ?????? ?????????? ??? ???? ??
????? ??? ??????? ???????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????????? ? ?????? «????? ???? ?????? ??????????» (??? ?????? ?????? «d'une façon
indépendante», ??? ?????? ?????? «independently»), ??? ??? ?????? ??? ??????
????? ?????????????? ? ?????? «????? ??????????» («samodzielnie») ??? ??????
????? (37)). ?????????? ??? ? ?????? «????? ???? ??????????» ?????????????? ????
?? ? ?????? ???? (38).

52. ????? ?????? ??? ?????????? ????????????, ??? ?????? ?????????? ? ?????????? ???
 ?????????????? ?? ???? ??? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ???
 ??? ?????? ?? ?????????? ?? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ???
 ?? ?????????????? ?? ?????????? ?????? ??? ?????? ?????? ?????????? ??????????. ??????????, ??
 ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????????? ??? ?? ?????????????? ??
 ?????????? ?????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ???
 ??????. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ?????? ??? ?????? ???
 ??? ??????, ? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
 ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? (39).

53. ????????????, ? ?????????? ??? ?????????????????? ??? ?????? ??? ?????????
?????? ??? ?????? ?? ???????????????, ??? ????, ??? ??? ?????????? ??? ?????? 9,
?????????? 1, ??? ??????? 2006/112. ??? ??? ???????????, ???????, ??? ?????? 40 ??? 43
??? ??????? ???????, ??? ??????? ??? ?????? 9, ?????????? 1, ??? ??????? 2006/112

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

54. ??????? ??? ?????? ??? ?? ??????? ??????? ?? ??? ?????? ??? ???, ???
????????? ??? ?? ??? 9, ?????????? 1, ??? ?????? 2006/112, ?????? ??????????????
????? ??? ?????? ?? ?????? ????????, ??? ?????? ??? ?????? ??? ?????? ??
????????? ?? ??? ?????? ?????????? ??? ?????? 2006/112 ?? ?????????? ??? ?????????? ???
????? ??? ?????? ??? ?????? ??? ??????.

55. ??? ?????? ?????? ??????? ? ???????, ?? ??? ?????? ??? ?????? ?? ?????????? ???
?? ??? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ?? ?????? ????????, ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? 4, ?????????? 2, ???, ?? ??????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? (40).

56. ??????, ??????, ?? ????????, ??? ??????????, ??? ?????????? ? ??? ? ?????????? ???
????????, ??? ?? ?????????? ??????? ??? ?????? ??? ?????, ???' ?????, ?????????????? ??
????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? . ?
????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????????? ??? ??? ?????? ?????????? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????????? ?????? ??? ??? ?????? ?????????? ?????? ?????? ?????? . ?
????????? ??? ?????????? ?????? ??? ??? ?????? ?????? ??? ??? ?????? ?????????? ?????? ??????
??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ???.

57. ??? ?????? ??? ?????? ??? ??????????????, ??? ?? ?????????? ??? ?????????? ???
????? 65 ??? ?????? 2006/112 (41) ?????????? ??? ?? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

58. ?????????? ???, ??? ?????? ??? ?????? ??? ?????, ?? ?????? ?????????? ?????????? ???
Naczelnego S?d Administracyjnego ??????? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ???, ?? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
(42), ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ???.

? — ??? ??? ?????????? ???????????? ??? ?????????? ?????????????? ??? ??????????

59. ? ?????????? ??????????, ?????????????? ?????????? ?????????? ?????????????? ??????????????,
?????? ??? ?????????? ??? ?????????? ?????????????? ?????????????? ??? ?????????? ??? ??????????????
?? ?????????? ??? ??? ?????? ?????? ??? ?? ?????????????? ?????????????? ?????????????? ???
????????? ?? ?????????????? ?? ?????????? ?????????? ??? ?? . ??? ??? ?????? ??? ?? ???
????????????? ??? ?????? ??? ?? ?????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ???
????????????? ???.

60. ?????? ?? ?????????? ??? ? ?????????? ?????????? ?????????????? , ??? ??? ?? ?'
????????? ??? ???????, ??? ?? ?????????? ??? ?????? ?????? ??? ?? ???????
????????? ??? ?????? ?????????????? ?? ?????????? ?????????????? ?? ?????? . ??
????????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ??? (43).

61. ?????????? ?????? ??? ? ??? ?????? ?????? ??? ???? ?????? ??? ?????????????? ??? ??????????????
??? ??? ?????? ? ??? ?????? ?????????????? ??? ?????? ? ??? ?????????? ??? ?????? ?
????? ??????. ??????????, ? ??? ?? ?????? ?? ?????????? ?? ??? ?????? ??? ?????????? ???
????? ??? ? ?????????? ?????????? ??? ?????? ? ?????????? ?? ?????? ??? ?????? ??? ??????????
????????? ??? ??? ??? ?????????? ??? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ???
????????? , ?????? ??? ?? ?????? ? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ???, ?????? ??? ?? ?????? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
? ??? ?????? , ?????? , ?? ?????????? ?????? ?????????? ?????????? ?????? ?????? ???
??????.

62. ???????, ??? ?????? ???? Wroc?aw ??? ?' ??????????
??????, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? , ?? ?????? ??? ??????
????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ?????????? , ??? ?????? ?
????????? ??? ?????? ?????? ?? ?????????? ??? ??? ?????? ?????????? ??? ??????????
??? ?????? ?????????? (44). ??? ?????? , ? ?????? ??? ?????????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ???.

63. ???????, ??? ?' ?????? ?????? ??? ?????????? , ???' ?????????? ??? ??????
????? ??? ??????? ?????? , ? ??? ?????? ?????? ?????? ?? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ??
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? . ??? ?? ?????? ??
????????? ??? ?????? ?????? ?????? , ?????? ?????? ?? ?????? ?????? ??? ??????????
????????? , ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?? ??????
????????? ?????? (45).

64. ???????, ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ???
????????? ?????? , ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???

????????????? ??????????? ???? ??? ??????? ?????????? ?????????? ?????????? ?????????? ??? ?????? ??????????
????????? ?????? ??????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?????????? ??? ?? ??????
??? ?? ??????? ?????? ?????? ?????????? ?? ?????????? ?????????? ?????????? ??? ?? ??????? ??? ??????
???? ?????????????? ??? ??????? ?????????????? ?? ?????? ?? ?????????????? ??? ??????????
??? ?? ??? ?????? (46).

66. ?????? ????. ??????????????????, ?????? ??? ???? ?????? ?? ?????????????? ?? ???????????
????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

V - ???????

67. ??????? ??? ????????????????, ??????? ??? ??????????? ?? ?????????? ???
????????????? ???????, ??? ??? ??????? ?? Naczelnego S?d Administracyjny (???????) ?? ????:

?? ?????? 9, ??????????? 1, ??? ??????? 2006/112/?? ??? ???????????, ??? 28?? ??????????
2006, ??????? ?? ?? ????? ??????? ?????? ?????? ??????????????? ??????, ??? ?? ??????? ??
?????????? ??????? ??? ?????? ?????? ?????? ?? ??????????? ?? ??????????? ??? ?? ???
?????????????? ?????? ?????? ?????? ?????? ??? ??????????????? ??? ??????????????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ??????. ?????????????? ??? ?????? ?????
?? ??????, ?? ??????? ?? ??????? ??? ?????? ??? ??????????????? ?? ???????????, ??? ?? ???
????????????? ??????????? ??????????? ??????????? ??????????? ??? ?????? ?????? ??? ?????? ???
????? ?????? ?????? ??? ??????????? ??? ??????????? ??????????????? ??? ?????? ?????? ???

1 – ??????? ??? ?????????????: ? ???????.

2— ?????? 2006/12/? ?? ???? ????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ??????
?????? ?? ???? ?????????????? ??? (?? L 347, ?. 1).

4 — ????? ??????? 77/388/??? ??? ?????????????? ??? 17?? ????? 1977 ??? ????? ??????????????
???? ?????????? ??? ?????? ??????, ??? ?????????? ?? ??? ????? ?????? ?????? ?????? — ????
????????? ??? ????? ?????????????? ????: ?????????? ?????????? ??? (?? ???.. ???.. 09/001, ?.
49, ??? ????: ????. ????). ????. ??? ?????????? ?????????????? ?? ????. ?? ?????? ?? ??????????, ??
????????? ?????????? ??? ??????? 2006/112 ????, ???' ??????, ?????????????? ?? ???
????????? ?????????? ??? ?????? ??????. ??., ??????, ?????? Le Rayon d'Or (C?151/13,
EU:C:2014:185, ????? 6).

5— ????? ?????? ??? ??????????? ?????? ??? ?????????? ??? ?????? 13, ??????????? 1, ??? ?????? 2006/112 ?? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? «????????????? ?????? ??? ?????? ??? ?????? »?, ?? . ??? ?????????? ??? ??? 25?? ?????? 2015 ??? ??? ?????? ?????? Saudaçor (C?174/14, EU:C:2015:430, ?????? 68 ??? 82).

6 — Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług, Dz. U ???? 54, ??????? 535, ??? ???. ??? ????????????, ??? ????: ??????? ????. ??? ???.

7 — Ustawa z dnia 8 marca 1990 r. o samorządzie gminnym, Dz. U ??? 2001, ???? 142, ??????? 1591, ?????????????? ??????. ?? ????? 9, ?????????? 1, ??? ?? ??? ?????????? ?????? ??? «? ?????, ?????????? ?? ?????????? ?????????? ?? ?????????? ???, ?????? ?? ?????? ?????? ?????? ?????????? ?? ?????? ?? ?????????? ?????????? ?? ?????? ?????????? ?? ?????? ?????????? ?? ?????? ?????????? [?? ?????????? ??????????]».

8 — ? ??????? ??? ?????????????? ?????????????? ?????????????? ?????????????? ??? ?? ???? ???? ????
????????? ?????????????? (ustawa o finansach publicznych, Dz. U ?? 2013, ??????? 885, ???
???? ??????????????).

10— ??, ?????? 17 ??? ??????? ??????????

11 — ??., ????, ?????, ??, ?????? 4, ??????????? 5, ??? ????? ???????, ??? ????? ??
?????????? ?? ?? ??? ????? 13 ??? ?????? 2006/112, ??????? ??????? ??? ????? ??
(235/85, EU:C:1987:161, ????? 18).

12 — ?????????? ???????? ??? ??????? (C?480/10, EU:C:2013:263, ????? 34) ???
Skandia America (USA), filial Sverige (C?7/13, EU:C:2014:2225, ????? 23).

13— ? ?????????????? ????

14 — ???. ??????? Heerma (C?23/98, EU:C:2000:46, ????? 8) ??? ?????????? ??? ??????? ?????????? ?????????? ?. Léger ??? ??? ???????? FCE Bank (C?210/04, EU:C:2005:582, ?????? 36). ? ??????? «any person», ??? ?????????????? ??? ??????? ??? ?? ??? ????? ?????? 9, ?????????? 1, ??? ?????? 2006/112 ??? ?????? ??????, ?? ?????? ?????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ??? «any one», ??? ??? ??? ?????? ??? ?? ??? ????? ?????? ?? ?????? ?????? ?????? (??., ??????, Terra, B., ??? Kajus, J., *A Guide to the European VAT Directives: Introduction to European VAT*, IBFD 2015, ????? 1, ?. 469).

15 — ??., ???????, ????????? T-Mobile Austria ?.. (C?284/04, EU:C:2007:381, ????? 48)? Götz (C?408/06, EU:C:2007:789, ????? 15)? Isle of Wight Council ?.. (C?288/07, EU:C:2008:505, ?????? 28 ??? 30) ?????? ??? ???????? ??? ?????????? (C?246/08, EU:C:2009:671, ?????? 34 ??? 39). ??? ?? ?????? ?????????? ?????????? ??? ?? ?????????? ?????????? ??? ?????? (C?276/97, EU:C:2000:424), ?????????? ??? ?????????? (C?358/97, EU:C:2000:425) ?????? ??? ?????????? ??? ?????????? ?????????? (C?359/97, EU:C:2000:426). ??????????, ??? ?????????? ?????? ??? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????????? ??????????.

16 — ?????? Gmina Wroc?aw (C?72/13, EU:C:2014:197, ????? 19).

17 — C?154/08, EU:C:2009:695, ????? 86.

18 — ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? 4, ?????????? 5, ??? ?????? ??????, ?? ?????? ?????????? ??? ?? ?????? 13 ??? ?????? 2006/112.

19 — ??????, ??? ???? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ?????? ?????? (235/85, EU:C:1987:161) ??? Ayuntamiento de Sevilla (C?202/90, EU:C:1991:332). ??., ??????, ??? ?? ?????? Mihal (C?456/07, EU:C:2008:293, ?????? 21 ??? 22).

20 — ?? ?????? ??? ?????????? ?????????????? ?? ??????????????, ?? ?????????? ??????????, ?? ?????????? ?????? ??? ?? ?????? «registradores-liquidadores». ??., ??????, ?? ?????? 41 ??? 42 ??? ?????? ?????????? ???.

21 — ??., ??????, ?? ?????? 28 ??? ?????? ??????????. ??? ?? ?????????? ??? ?????? ?? ?????? 4 ??? ?????? ?????? ?????????? ???, ?????????? ?????? ??? ?????? ??? ?? ?????? ??? ??????, ??? ??????????, ?????? ???, ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? [??., ??????, ?????? van Tiem (C?186/89, EU:C:1990:429, ????? 25)? BBL (C?8/03, EU:C:2004:650, ????? 37) ?????? ??? HE (C?25/03, EU:C:2005:241, ????? 41)]. ?? ?????? 4 ??? ?????? ?????? ?????????? ?? ?????? ??? ?????? ?????????? ???, ?????? ??????, ?? ?????? 9 ??? 13 ??? ?????? 2006/112.

22 — ????????, ? ?????????????? ?? ?????????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????? (Terra, B., ??? Kajus, J., ??., ?. 431).

23 — ???????? Isle of Wight Council ?.. (C?288/07, EU:C:2008:505, ?????? 25 ??? 28 ??? 38)? ???????? ??? ?????? (C?554/07, EU:C:2009:464, ?????? 39 ??? 41) ?????? ??? ?????? ??? ?????? ??? (C?79/09, EU:C:2010:171, ?????? 76 ??? 77).

24 — ?????????? ??? ?????? ?????????? ?. Léger ??? ??? ?????????? FCE Bank

(C?210/04, EU:C:2005:582, ?????? 39).

25 — C?355/06, EU:C:2007:615.

26 — ??????? van der Steen (C?355/06, EU:C:2007:615, ??????? 21 ??? 25). ??? ?? ???
???? ???????, ?. ?????? ??????? Heerma (C?23/98, EU:C:2000:46, ????? 18).

27 — ??????? ???????? ??? ?????? (235/85, EU:C:1987:161, ????? 14) ???
?????????? ??? ??????? ?????????? ?. Léger ??? ??? ????????? FCE Bank (C?210/04,
EU:C:2005:582, ?????? 40). ?? ?????????? ??????? ??? ??? ?????????? ??? ?????? ???
????????? ?????????? ?????????? ?? ?? ?????? Mihal (C?456/07, EU:C:2007:673, ?????
21).

28 — ??????? Ayuntamiento de Sevilla (C?202/90, EU:C:1991:332, ??????? 11 ??? 15). ??.,
???????, ??? ??????? ???????? ??? ??????? (C?154/08, EU:C:2009:695, ??????? 103 ???
106) ??? ????? ??? ??????? «registradores-liquidadores».

29 — C?210/04, EU:C:2006:196.

30 — ??????? FCE Bank (C?210/04, EU:C:2006:196, ??????? 35 ??? 37). ? ???????
?????????????. Léger, ?? ??? ?????????? ??? ??? ??? ????? ??????????, ??????????, ???????,
??? ?? ?? ??? ?????????????? ??? ??????? ??? ?????????????? ??? ??? ??? ??? ???
????????? (????????? ??? ??????? ???????????. Léger ??? ??? ?????????? FCE Bank,
C?210/04, EU:C:2005:582, ?????? 46).

31 — ???. ?????? 34 ??? ??????? ??????????

32 — ??????? ?? ??????????? ???, ????, ????? ????? ????? ?????????? ???????????, ?????? ??
????????? ??????? ??????? ?????????? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ??????????
???? ?????????????? ??? ??? ?????????? ??? ????? ?????????? ?????????????? ?????????? ??? ??????????
????????????? (??., ???????, ??????? ?????? ??? ???????????, C?559/12 P, EU:C:2014:217,
?????? 97 ??? 98). ??????????, ? ?? ??? ????? ?????????? ??? ?????? ?????? ?????? ??? ??? ??????????
??? ??????? 2006/112, ?????? ?? ??????? ??? ?????????? ??? ?????? ??? ?????????? ??? ??????? ???
????????? ?? ?????? ?????? ??? ??????? ??? ???????, ??? ?????? ?????? ??? ??????????
?????????? ? ??? ??????? ?????????? ??????????. ??., ???????, ??? ??????? ??? ?????? ?????? ?????????? ???
????? ??? ??????? ??? ?????? 13, ?????????? 1, ??? ??????? 2006/112, ?? ??? ??????????
??? ??? ??? ?????????? Saudaçor (C?174/14, EU:C:2015:430, ?????? 61 ??? 65).

33 — ??????? FCE Bank (C?210/04, EU:C:2006:196, ????? 36).

34 — ???? ??????? Ayuntamiento de Sevilla, ?? ?????????????? ?????? ?????? ???
?????????? ??????? ??? ?????????????? ???, ????, ??? ? ? ?????? ??? ? ? ?????? ???
?????????? ??? ??????????? ??? ?????? ??? ? ? ?????? ??? ?????????????? ???, ????, ??? ? ? ???
??? ??????? ??? ?????????? ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ??? ??????????????
????????? ??? ?????????????? ??? (?????? Ayuntamiento de Sevilla, C?202/90,
EU:C:1991:332, ??? 13). ??? ?????? ?????? ?????????? ??? ?????????, ?? ??????????
????????? ??? ?? «registradores-liquidadores» ??? ?????? ?????????? ? ?? ??? ??????
????? ??? ?????????? ??? ?????? ??? ?????????????? ???, ??? ? ? ?????? ??? ? ? ??????
??? ?????????? ??? ?????????? ??? ? ? ?????? ??? ?????????????? ???, ??? ? ? ??????
??? ?????????? ??? ? ? ?????? ??? ?????????? ??? ? ? ?????? ??? ?????????????? ??? ? ? ???
????????????? ???, ??? ? ? ?????????????? ??? «registradores-liquidadores» ???
????, ?? ??????? ??????????, ??? ? ? ?????? ??? ?????? ??? ? ? ?????????????? ???
????????????? ?????????? ??? ? ? ?????? ??? ?????????? ??? ? ? ?????????????? ??? «registraror-liquidador»

(?????? ??????? ?????? ????????, C?154/08, EU:C:2009:695, ???? 107).

35 — ??????? ??? ?????? 13, ?????????? 2, ??????? ??????, ??? ?????? 2006/112.

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

37 — ??? ? ??????? ?????? ?????????? ?????? ??? ? ?????? «???».

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

39 — ??., ?????? ????, ?????? Ivansson ??. (C?307/13, EU:C:2014:2058, ???? 40).

40 — ??., ??????, ??? ?? ?????? ??????? ??????? ??? ?????? (C?154/08, EU:C:2009:695,
?????? 120 ??? 123). ??????? ?? ??? ?? ??? ??????, ????? ??????? ??? ??????? ??
????? ??? ?????????? ?? ????? ??? ?? ??? ?????????? ??? ?????? ?????? ?? ???????????,
????????? ?? ??? ?????????? ??? ?????? ?????? ?????? ??????, ?? ?????????? ?? ???????, ???
?? «registradores-liquidadores» ??? ?????? ?????? ?????????? ???????, ??? ???
????????? ??? ?????????? ??? ?????? ??? ?????????, ????? ?????????, ??? ??????????????
??? ?????? ??????. ?????????, ??? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?? ???
????????? ?? ??? ??? ?????????? ??? ?????? ??? ?? ??? «registradores» ?????? ??????????
??? ?? ?? ??? ?????? ?????????? ?????????? ?? ?? ?????? ?????????? ??????????????
?????????????.

41 — ??? ?? ??? ?????? ?????????? ??? 65, «[?]????????? ??? ?? ?????? ??? ???????
????????? ??? ??????? ?? ?????????? ?????????????? ??? ?? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ???
????????, ? ?????????? ??? ?????? ?? ?????? ?????? ?????? ??? ??? ?????? ??? ??????????????
??? ?????? 5 ??? ??????. ??????? ?? ??? ??? ?????? ??? ?????????????? ??? ?????? ??????, ?
????????? ?????? ??? ?????????? ?? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ????.»

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

43 — ? ?????? ??? Wroclaw ?????????? ???????, ??? ?? ??' ?????????? ???????,
?? ?????? ??? ???????, ?? ?????????? ???????, ?????? ???????, ??? ??
????????? ??? ?????????? ???, ??? ?? ?????? ?????????? ?????????? ??? ??????? ??????????
?????????????, ?????? ?????????? ?????????? ??? ??????? ?????????? ??? ???????????. ????, ?? ?? ???
????? ?? ?????????? ?? ?????????? ??? ?? ?????????? ?????????? ??? ?????????? ??? ??????????
????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ??????????????
?????????????. ? ?????? ??? Wroclaw ?????????? ??????? ??, ?? ?????????? ???????,
????? ?? ??? ?? ??????? ?????????? ??????? ??? ??.

44 — ???????, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ?????????? ???
????????? (C?85/11, EU:C:2012:753, ?????? 45), ?????????? ?? ?????????? ??????? ???, ?
????????? ?????????? ??? ?????????? ?????????????? ?? ??? ?????? ?????????? ?????????????? ???

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

45 — ???????? Schulz ??? Egbringhoff (C?359/11 ??? C?400/11, EU:C:2014:2317, ???
57 ??? ??? ??????????? ??????????) ??? Balazs ??? Casa Jude?ean? de Pensii Cluj
(C?401/13 ??? C?432/13, EU:C:2015:26, ??? 50 ??? ??? ??????????? ??????????).

46 — ???????? Schulz ??? Egbringhoff (C?359/11 ??? C?400/11, EU:C:2014:2317, ???
58 ??? ??? ??????????? ??????????) ??? Balazs ??? Casa Jude?ean? de Pensii Cluj
(C?401/13 ??? C?432/13, EU:C:2015:26, ??? 51 ??? ??? ??????????? ??????????).