

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

MACIEJ SZPUNAR

??? 30?? ?????? 2016 (1)

?????? C?340/15

**Christine Nigl,**

**Gisela Nigl ? ????????,**

**Gisela Nigl ? ????????,**

**Josef Nigl,**

**Martin Nigl**

????

**Finanzamt Waldviertel**

[?????? ??? Bundesfinanzgericht (????????????? ??????????? ??????????? ???????????, ????????)

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

????????????? ?????????? – ?????????? – ??? – ??? ?????? – ?????? 4, ?????????? 1 ??? 4, ??? ?????? 25 – ?????? 2006/112/?? – ?????? 9 ??? 11 ??? ?????? 296 – ?????? ???  
????????????? ??? – ?????????? ?????????? ?????????? – ?????? ?????????? ???  
????????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ???  
????????? – ?? ?????????? ??? ?????? ?????? ?? ?????????? ?????? ??? ?????? – ?????? ???  
????????? ?????? – ?????????? ??? ?? ???' ?????? ?????????? ???

?????????

1. ??? ??? ?????? ???????, ?? Bundesfinanzgericht (????????????? ???????????  
????????????? ???????????, ???????) ??????? ??? ?????????? ?????? ?????????????? ???  
????????????? ?????????? ?? ?? ?????????? ?????????? ?????? ?? ?????????? ?????????????? ???  
???? ??? ?????? ?????????? ?? ?????? ??? ?????? ???' ?????? ?????????? ?????? ???  
????? ?????????? ??? ?????? ??? ?????????? ??? ??? ?????? ?????????????? ?????? (??? ????: ???). ?  
????????? ?? ??? ??? ?????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ???  
???? ??? ??? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????? ?????????????? ???  
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ???  
????? ??? ??? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????????? ?????????????? ???.

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

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

2. ?? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???  
????? ?????? ?????? ?????????? ??? ?????? 77/388/??? ??? ?????????? ??? 17?? ???? 1977  
????? ?????????? ??? ?????? ?????? ?????, ??? ?????? ??? ?????? ?? ??? ?????? ?????? ??????  
????? - ??? ?????? ?????? ?????? ?????????? ?????: ?????????? ?????????? ??? (2),  
??? ??? ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ??  
????? ?????? ?????? ?????? ?????????? ?????? (3). ?????????? ??? ?? ?????? ???  
????? ?? ?????????? ?????? ?????????? ?????? ??? ?????? ???' ??????  
????????????, ?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 2006/112.

3. ?? ??? 9, ?????????? 1, ????, ??? ?????? ?????? 2006/112 ????:  
«????? ?? “????????? ????” ?????????? ????, ??? ?????? ?????????? ????  
????????? ????, ?????????? ?????????? ????, ?????????? ????, ??? ?????? ?????????? ????  
??? ?? ?????????? ??? ?????????? ???».»

4. ?? ??? 10 ??? ?? ??? ?????? ?????? ?? ??????:

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

5. ?? ??? 11 ??? ?????? ?????? ?? ????:

«????? ??? ?????????? ?? ?? ?????????? ??? ?????? ??? ?????? ?????????? ????  
[...], ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????? ?????????? ??? ?????? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????, ?? ?????? ??? ?????? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??????, ?????????? ??? ?????? ??? ?????? ??? ?????? ????  
????????? ??? ?????? ??? ?????? ??? ?????? ».»

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

6. ?????, ?? ??? 296, ?????????? 1 ??? 2, ??? ?????? 2006/112 ????:

«1. ?? ?????? ??? ?????? ?? ?????????? ??? ?????? ??????, ? ?????? ??? ?????? ????  
????????? ?????? ??? ??? ?, ??????????, ??? ?????? ?????? ??? ?????????? ??? ?????????? ????  
????????? 1 ?? ?????????? ?? ??????????, ??? ???' ?????? ??????, ?? ?????? ?????????? ??? ?????? ????  
???? ?????????? ??? ?????????? ??? ????, ? ?????? ?????????? ??? ?????? ??? ?????? ????  
??? ?????????? ??? ?????? ???' ?????? ?????????? ??? ?????? ?? ??? ?????????? ????  
????????? ??? ?????? ».»

2. ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?? ???' ?????? ?????? ?????????? ????  
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????? ??? ??????????  
????????? ??? ??? ?, ??????????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ????  
????? 281, ??? ?????????? ?????? ?????????? ??? ?????? ».»

[...]».

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

7. ??? ?? ???? 1175, ?????????? 1, ??? Allgemeines bürgerliches Gesetzbuch  
(????????? ?????? ??????), ??? ? ?????????? ?????? ?? ????? ?????????? ??  
????????? ?????? ?????????????? ?????? ?????? ?????????? ?? ?????? ?????? ??????  
????????? ?????? ??????. ? ?????? ?????? ??? ?????????? ?? ?????? ?????? ??????.

8. ? ?????? 2006/112 ?????????? ??? ?????????? ?????? ??? ???? Umsatzsteuergesetz 1994 (????? ??? 1994 ??? ??? ?????? ??????, ??? ???: UStG).  
????? ?? ?????? 2, ?????????? 1, ??? UStG, ?????????? ??? ?????? ??? ?????? ?????? ???  
????? ?????? ?????????? ?????? ?????????? ? ?????????? ?????? ???????????. ? ?????????? 2 ???  
????? ?????? ?????????? ??? ? ?????????? ??? ?????????? ?????? ?????????? ?????? ??? ??????  
??? ?????? ?????? ?????????? ?? ?????? ?????????? ?????? ??? ?????? ?????? ??????  
????????? ??? ?????????? ?????, ?????????? ??? ?????????? ?????? ?????? ??? ??????  
(?????) ?????????? ??? ?????? ?????? ??? ?? ?????????? ??????.

9. ?? ?????????? ??? 2006/112 ???' ?????? ???' ?????? ?????????? ??????  
????????? ?? ???? 22 ??? UStG. ?? ?? ??? ?????? ?????? ?? ?????????? ?? ?????? ??  
????? ??? ?????? ?????????? ?????? ?????????? ??????. ? ?????????? ??? ??????????  
?????, ?????? ?? ?? ????? 125, ?????????? 1, ??? Bundesabgabenordnung (?????????  
????????? ?????????), ?? ??? ?????? ?????? ??? ??? ??? ?????? ?????????? ??????????.

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

10. ? ?????????? Nigl ?????? ??? ?????? ?????? ?????? ?????????? ?????? ?????? ???  
????????? ??? ?????? ???????????. ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ?, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ???????????. ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ?, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ?. ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???  
????? ??? ?????? ??? ?????? «Nigl», ??? ?????? ?????? ?????????? ?????? ???  
????????? ??? ?????? ??? ?????? ?? 2001 ?? ??? ??? ?????????? ?????? ???  
??? ?????? ?????????? ?????? Weingut Nigl GmbH. ? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

11. ??? ?? ?????? ?????? ?????? (????? ?? ??? ?????? ?????? ??? ? ?????? ?????????? ??????)  
????????? ??? ?????? ???, ?? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ???' ??????  
????????? ??? ???????. ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????  
????? ?????? ??? ?????? ?, ?? 2012, ?????? ??? ??????, ?? ?? ??? ?????? ??? ?????? ??????  
?? 2005, ?? ??? ?????? ?????? ?????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ???  
???? ?????? ??? ?????? ???, ?? ?? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ???, ? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???

??? ?????? ??? ?????? ?????? ?????????????? ?????????????? ?????? ?? ?? 2005-2012, ???  
?????? ?? ?????? ?????? ?????????????? ??? ?????? ?? ?????? ?????????????? ??????? ??  
????????????? ??? ??.

12. ?? ?????????????? ??? ?????? ?????? ?????????? ?? ??? ?????? ??? ?????? ??????????????  
????????????? ????, ??? ?? ?????? ??? ?????????? ??? ?????????? ??????????, ??? ?????? ???  
????????????? ?? ?????????? ??? ?????? ???' ?????? ?????????? ??? ?????? ???.

13. ?? ?????????? ??? ?????? ?????????? ??? ?????????? ?????? ?????? ?????????????? ??  
????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ???????. ??  
????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? «Weingut Nigl», ??? ?????????? ??  
?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???.  
?????????????, ??? ?????? ??? ? ?????????? ?????????? ??? ?????????? ?? ?????? ???  
????????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???, ???  
Martin Nigl, ? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ???.

14. ?? ?????????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ???  
????????? ????. ??? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??????????: ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??  
????????? ?????? ????, ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??????  
????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???- ?  
????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
?????, ?? ?????????? ?? ??? ?????? ??? ?????? ?? ?????? ?? ?????? ?????? ?????? ??????  
????????? ?????????? -? ?????? ??? ?????? ?????? -????? ??? ?????- ??? ??????  
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? -?? ??? ?????- ??? ?????? ??????.

15. ??? ?? ?????? ???, ?? Bundesfinanzgericht (????????????? ??????????)  
????????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? :

«1) ?? ?????? ??? ?????? ?????????? ??? ?????? (????????? ???) ???  
????? ??? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??????????,,  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? -? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? -? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ??????  
?? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????;»

2) ?? ?????? ??? [...] ??? ?????? ??? ?????? ?????????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ?????? ?????? (????????? ???),  
????? ?????? ?????? ?????? :

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

?) ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ???, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ???, ?

?) ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ???, ? ?????? ??? ?????? ??? ?????? ??? ??????

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

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

) ?????????? ?? ??? ????? ?????????? ??????????????,

) ?????????? ?? ??? ????? ?????????? ??? ?? ??? ??????,

) ??? ?????????? ?? ??? ????? ?????????? [?? ????? ??????????],

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

4) ??? ?????? ??? ?? ?????? ?????????????? ?????? ?????? ?????????? ?????????? ??????????  
????? ?????????? ?????? (????? ?????????? ?????????????? ??? ?????), ?????? ??  
????????? ?? ?????????? ??? ?????? ?? ?????????? ?????????? ?????????? (????????? ???  
????????? ??? ???' ?????? ?????????? ??????????) ?? ?????????? ??? ?????? ??? ??? ??  
???? ?????????????? ?????? ??? -??? ?????? ?????? ?????????? ?????????????? ??????????????-  
????????? ?????????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????, ??? ?????? ??  
????????????? ???????, ????? ?????????? ?????????????? ??? ?????? ??? ?????? ?????? ??????  
????????? ? ?????? ?????? ?????????? ?????? ??? ?????????????? ?????? ??? ?? ??? ?????? ???  
????????? ?????? ?????????? ?????????????? ?????? ??? ?????? ?????? ?????, ??? ?? ???' ??????  
????????? ?????? ?????????? ??? ??? ?????? ?????? ??? ?????????????? ??? ?????? ??? ?????? ???  
??????;

5) ?? ?????????? ??? ?????????? ? ?????????? ?????? ?????????? ??? ??' ?????? ?????????? ??????????  
????????????? ?????? ??? ??? ?????? ?????? ?????????????? ?????? ?????? ?????????, ? ??  
???? ??????????

) ?????? ?????????? ????????,

) ?????? ?????????? ??? ?? ??? ??????, ?

) ??? ?????? ?????? ??????????;»

16. ? ?? ??? ?????? ?????????????? ?????????? ?????????? ??? ?????????? ?????? 7 ??????  
2015. ?????? ?????????? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????, ? ??????????  
????????? ??? ? ?????????? ???????. ?? ?????? ?????????????? ??? ?????? ??? ??'  
????????? ?????? ??? 13? ?????? 2016.

???????

17. ?? ?????? ??????????? ??? ??????????? ?? ??? ?????? ??? ???? ???????????????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ??  
????????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1, ?????? ?????? ??? ??? ?????  
11 ??? ?????? 2006/112, ??? ?? ?????? ??? ?? ?????? ?????? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?? ?????? ???' ?????? ?????? ??? ??????, ???  
????????? ??? ?????? 296, ?????????? 1 ??? 2, ??? ?????? ??????. ?? ?? ??????,  
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??? ?????? ??????.  
?? ?? ??????, ?? ?????? ??? ?????? ?????? ?????? ???????????, ??????? ?? ?? ??  
????????? ??? ?????? 9, ?????????? 1, ?????? ??????, ??? ?? ?????? 11 ?? ??????  
2006/112

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

18. ?? ?? ?????? ??????????? ??? ??????, ?? ?????? ?????????? ???' ?????? ??  
????????? ?? ?? ?????? 9, ?????????? 1, ?????? ??????, ??? ?? ?????? 11 ?? ??????  
2006/112 ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?? ?????????? ?? ??  
????????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ?? ???????, ???  
????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?????? ??? ??  
????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ?????? ??? ??  
????????? ??? ?????????? ?????????? ??????, ??? ?? ?????? ?? ?????????? ??? ?????????? ??? ??  
??? ?????? ??????????. ??? ?? ?????? ?????????? ??? ?????????? ?????????? ??? ?? ???  
?????????, ?????? ??? ?? ?????? ??? ?? ?????????? ?????????? ?? ?????? 9, ?????????? 1,  
????? ??????, ??? ?? ?????? 11 ?? ?? ?????? ??????.

- ?? ?? ?????????? ??? ?????? 9, ?????????? 1, ?????? ??????, ??? ?????? 2006/112

19. ??? ?? ?????? ?????? ??? ?????????? ??? ?????????? ??? ? ?????????? ??? ?? ?????? ???  
?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?? ??????  
??? ?????? 9, ?????????? 1, ?????? ??????, ??? ?????? 2006/112. ???????, ??????????  
?? ?????????? ?? ?????? ??? ?? ?????? ?????????? ?????????? ??? ??????  
????????????? ??? ?????? ??????????, ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ??  
????????? 1 ???, ???????????, ?? ?????? ?? ??? ?????? ?????????? ??? ?????????? ??  
????????????? ??? ?????? ??? ?????????? ?????? ??????????, ?????????? ??? ?? ?????? ???  
??? ?????????? ??? ?????? ?????????? ??? ?? ???.

20. ??? ?? ?????? ?????????? ??? ?????????? ?, ?????????? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? 9, ?????????? 1, ?????? ??????, ??? ??????  
2006/112 ?????? ?? ?????????? ??? ?? ?????? ??? ?????? 10 ??? ?????? ?????? ??????. ?  
????????? ??? ?????? ?????? ?????? ?????? ??? ? ?????? «????? ?????? ??????» ???  
????? ?? ?????????? ??? ?? ?????? ?????????? ?? ?????????? ?????? ?????? ??? ??????  
????????? ?? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??????  
????? ?????? ?????? ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????  
????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??????  
????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??????  
????? ?????? ??? ?? ?????? ?????? ???, ?? ?? ?????? ?????? ?????? ?? ?????????? ??? ??  
?? ?? ?????? ?????? (4).

21. ?? ?????? ??? ?????? ??? - ??? ?? ?????? - ?????????? ?????? ?????????? ??????????  
????? ?? ?? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??????  
?? ?????????? ??? ?? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ?????? ??????

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

22. ??? ??? ??????? ?? ??????, ??? ?????? ??????? ?? ??????? ??? ?? ?????? 9, ??????????  
1, ??? ?????? ??? ?????? 2006/112 ??????? ??? ?????????? ?? ??? ?????? ??????????  
????? ?????????????? ?????? ? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??  
????????? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????????????? ??????????.

- ??? ??? ??????? ?? ?????? 11 ??? ?????? 2006/112

23. ?? ??? 11 ??? ?????? 2006/112 ??????? ??? ?????? ??? ?? ?????????? ??  
?????? ?????????? ??? ?????? ?????????????? ?????? ?? ?????? ??? ?????? ??? ??????????  
????? ??? ?????? ?????? ??????, ?????????? ??? ?????? ??? ?????? ??? ??????????????,  
????????? ??? ?????? ?????? (????? ? ?????????? ??? ?????? ??? ?????? ??? «?????  
???»). ? ?????????? ?????????? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??  
????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???,  
????? ??? ?????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? (5).

24. ? ??????? ?????? ??? ?????? ??? ?????? ??????. ??????, ?????????? ??? ?????????????? ???  
??????????, ???????????, ??? ?? ??? ?? ??? ?? ??? ?????? ??? ?????????? ??? ?? ??? ??  
????? ???????????, ?????????? ??? ?????? (6). ??????, ?????????? ??? ??????  
??????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??  
????????? ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (7).

25. ??????, ? ??????? ?? ?????? 11 ??? ?????? 2006/112 ??? ?????? ?????? ?????? ???  
?????? ?? ??????? ??? ??????????.

26. ??????, ? ??????? ??? ?????? ??? ?????? ?? ??? ?????? ?????????? ??? ?????????? ????.  
????? ???????, ?? ?? ??? ?? 11 ?????????? ?????? ?????? ?????????? ??????????  
??????????, ??? ?????? ?????? ?????? ?????? ?????? ?????????? (8). ?????? ?????? ??? ??  
????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ??  
????? ??? ???????, ??? ?????? ???, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??  
????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???  
????? ??? ?????? ???.

27. ???????, ? ?? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??  
????? 11 ??? ?????? 2006/112 ??????? ?????????? ?????????? ?? ??? ?????? ??? (9).

28. ??????? ??????, ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?????? ??  
?? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????  
????????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? 11 ??? ?????? 2006/112. ? ?????? ??? ?????? ???, ??? ?????????? ?  
????????? ??? ??' ?????????? ??????, ? ?????????? ??? ?????? ??? ?????????? ??????????  
??? ??????? ??? ??? ?????? ??? ?????? ?? ?????? 2, ?????????? 2, ?????? ?????? ???  
UStG. ? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ?????????? ?????????? ???  
????? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???  
????????????, ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???.

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

29. ?? ??????? ??? ??????????? ?? ?????????????? ?? ?????? ??? ?? ??????? ???, ??? ?? ??????? ??  
?????????? ??????????? ?? ?????? ??????????? ?? ?????? ??????????? ?? ??????????? ??????????? ??  
???? ?? ?? ?? ??????????????? ?? ?????? ?????? ?????? ?????? ???????, ??? ?? ?????? ??????  
?????????????? ?? ?????? ??????????? ?? ?????? ?????? ?????? ?????? ???????????, ??? ?? ?????? ????  
????????? ?????? ??????????? ?? ?????? ??????????? ?? ?????? ?????? ?????? ??????????? ?? ?????? ???  
????? 2, ??????? 2, ???????, ??? UStG.

30. ?????? ??????? ?????? ??????????? ?? ???????, ??? ?? ?????? ???????  
?????????? ?? ?????? ?????? ?? ?????? ?????? ???????????, ?? ?????? ?????? ?? ??????????? ??,  
???? ?? ?????? ???, ??? ??????? ??????????? ?? ?????? ?????? ?????? ??? ?????? ?????? ??????? ?  
?????????? ?? ??????? ?? ?? ?????? ??????????? ?? ?????? ??????????? ??????? ?? ?????? ?? ?????? 11 ??  
?????? 2006/112, ??????????? ?? ?????? ??? ??????????? ?? ?????? ??????????? ?????? ???????  
Larentia + Minerva ??? Marenave Schiffahrt (10), ??? ??????????? ?? ??????????? ???  
????????? ?? ??? ??????????? ???. ?????? ?????? ?????? ??? ?? ??? ?????? ?????? ??? ??  
?????????? ?? ?????? ??? ? ??????????????? ?? ?????? ?????? ?????? ?????? ??????????? ???  
?????????? ?? ?????? ??? – ??? ??????????? ?? ?????? ??????????? ?? ?????? ??????????? ??? ???????  
???? ?? ?????? ?????? ??????????? ?? ?????? – ??? ??????????? ?? ?????? 4, ??????????? 4,  
????????? ????, ??? ?????? ???????, ?????????? ??? ? ?????????? ?????? ?????? ?????? ??? ??????  
??? ??????? ?? ??? ??? ?????? ??????????? ??? ?????? ??? ?????? ?????????? ?????? ???  
?????????????? ?? ?????????? (11). ??????????, ?? ?????????? ?????????? ?????????? ?????????? ??  
?????????? ?? ?????? ?????????? ??? ??????????????? ?????????? ?????? ??? ??????  
????????????? ?? ??? ?????? ?????????????? (12). ?????????, ??? ?????? ?????????? ???, ??  
?????????? ?? ??? ?????? ?????? ??????????? ?????? ?????????? ??? ?????? 11 ??? ??????  
2006/112 ?? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????????? ??? ?????? ???.

31. ?????? ??? ???????, ?????? ??? ?????? ??? ? ??????????? ?????????? ??? ??????? 2,  
?????????? 2, ??????? ???????, ??? UStG ??? ?? ?????? 11 ??? ?????? 2006/112 ???  
????? ?? ?????? ??????? ?? ?????? ?????????? ?? ?????? ??????? ?? ?????? ?????? ?????? ???  
????????? ??? ?????????? ?????? ??? ?????? ?????? ??????????? ??? ?????????? ??? ?????? ???.

– ??????? ?? ?????? ?????????????? ???????

32. ?????? ??? ??????? ???????????, ? ??????? ??? ?????? ?? ?????? ??? ?????? ??? ?????  
????????????? ??????? ?? ?????? ??? ?? ?????? 9, ??????????? 1, ?????? ?????? ??? ???????  
2006/112 ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????????? ?? ??? ?????????????? ??  
????????? ??? ??????????? ?? ?????? ??? ?????? ?????? ?????? ?????????? ??? ???????????????,  
?????????? ?? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???  
???? ?? ??????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? 10 ???  
????????? ??? ?? ?????? 11 ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? ??????????? ?? ??? ??????? ????. ??? ?????? ?????????? ?????? ??? ?????? ?????? ???  
????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???  
????????????? ??????????? ?? ?????? ?????? ???.

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

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

34. ???? ?????????? ?? ?????? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?????? ???????, ?  
????????????? ??? ?????????? ?? ?? ?????? 11 ??? ?????? 2006/112, ??? ??? ?? ?????? ??  
????????? ?????????? ?? ?????????????? ?? ?? ?????? 2, ?????????? 2, ?????????? ?????? ??  
UStG, ??? ?????????? ?? ?? ?????? ?????? 11 ??? ?????? ?????????? ?????? ???, ??? ?????????? ??  
????????? ?????????? ?? ?????? ?????? ??????. ??????, ? ?????????????? ??? ?????????? ??  
????????? ?????????? ?? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?? ?????????? ??  
????????? ???, ? ?????? ?????????? ?????????????? ??? ?????? ?????????? ??? ?????? ?????? ???  
??? ?? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????? ???  
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????.

35. ???? ???????, ? ??????? ?? ?????????? ?? ?????? ?????????? ?? ?????? ?????? ???????  
????? ??? ? ?????????????? ??? ???????, ??? ?????????????? ??????????????, ??  
????????????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????????.

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

36. ?? ?? ?????? ?????????????? ???????, ?? ?????? ?????????? ?????? ???' ?????? ??  
????????????? ?? ?? ?????????? ?????? ??????, ???' ?????? ??? ?????? ?????? ??????????  
????????? ??? ?????? 11 ??? ?????? 2006/112 ??? ?????? ?????????? ?????? ???, ??  
????????????? ?? ?? ?????? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????????? ??  
????????????? ?? ?????????? ?????????? ??? ?????? ???, ??? ?? ?????????? ?????????? ??  
????????? ???, ?? ??????? ?? ?? ?????? ?????? ?????? ?????????? ? ???? ?? ???? ??? ?? ??????.

37. ??? ?? ??????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? , ?????? ???????  
?? ??????? ??, ??? ?? ?????? ???, ??? ?? ?????? ???, ??? ?? ?????? ??? ?????? 11 ??? ??????  
2006/112 ???' ???? ?? ?? ?????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?? ?  
?????? ?? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????  
????? ?????????? ?????? ?????????? ??? ?? ?? ?????? ??? ?????? ?????? ?????????? ??? ??????  
??? ?????????? ??? ?????? ????. ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ????. ?????????? , ?????? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???  
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
?? ?????? ??? ?????? ???, ??? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???

38. ????? ?? ?????? ??? ??????????? ???????, ?????????????????? ??? ????? ???  
????????? ???????, ??????????? ??? ????? ?? ?????? ??? ?????????????? ? ??????? ?????  
?????? ?? ??????? ?? ?????? ?????? ?????????? ?????????????? ?? ??????? ?????  
????????? ?????? ????. ????????????, ??????? ? ?????????????? ?????? ??? ??????????  
????????? ?????????? ?? ??? ?????? ??' ?????????? ?? ??????? ?? ??????? ? ?????????? ? ??????????  
????????? ??? ?????????? ?????? ??? ?? ?????? ?? ?????????? ??? ??? ?????????? ??? ??????????  
?????? ??? ?????????? ?????? (13), ?????????, ?? ?????? ??? ?????????? ?????? ?????? ???  
????????? ??? ?????????? ?????? ??? ?????? ?????????? ?????? ?????? ?????????? ?????? ???  
????? ??? ?????????? ??? ?? ??? ?????? (14).

39. ?? ????????, ??? ????? ?? ?????? ?? ???? ?????? ?????? ?????? ?????? ???????  
????????? ??? ?? ?????? ?? ?????? ?????? ?? ?????? ?? ?????????????? ?? ?????? ???????  
????? ? ??? ?? ??????, ?????? ??? ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ???  
?????????.

40. ??? ??????? ?? ?? ?????? 24 ??? ??????? ????????, ? ??????? ??? ??????????  
????????? ?? ??? ?????? ??? ??????????, ?????? ?????, ??? ?????? ??????????????  
?????????, ??? ?????? ??? ?????????? ? ?????????? ??? ?????????? ?? ??????????  
????????? ?? ?????? ??? ?????????? ??????? ?? ?????? ?????????? ?????? ??????. ???  
????????? ???, ? ?????????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?? ??  
?? ?????? ?????????? ??? ?????????? ?? ?????? ?? ?????????? ?????? ?? ?????? ?? ?????? ??  
????????? ?????????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ??  
????????? ?? ??? ?????? ?????? ? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??  
????????? ??? ?????????? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? (15). ????????, ???  
????? ?? ?????? ??? ?? ?????? ?????? ?? ?????? ?? ?????????? ?????? ?????? ?????? ??  
????????????? ?????????? ?? ??? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??  
????????????? ??? ??? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ???, ???  
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??  
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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

42. ??? ??? ?????????? ??? ?????? ?????? ??? ?????????? ?? ?????????? ???, ??? ??????  
????????? ??? ???????????, ? ?????????? ??? ?????????? ?????????????? ?? ??????????????  
????????? ?????? ?? ?????????? ??? ?????????????? . ??????, ? ?????? ??? ?????????? ???  
????, ??? ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ??  
????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??  
????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??  
????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??  
????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??  
????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??  
????????? ??? ?????????????? ?????? (16). ? ?????????? ??? ?????????? ??? ?? ??? ?????????? ???  
????????? ??? ?????? ???, ?? ?????, ? ?????????? ??? ?????????? ??? ?? ??? ?????? ??? ?? ??? ?????????? ???  
????????? ??? ?????? ?????????? ?????????? ?????? ?????? ??? ?????? ?????????? ??? ?? ??? ?????????? ???

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

43. ??????? ??? ??????, ? ??????? ??? ??????? ?? ?????? ?? ?????????? ??? ?????  
?????? ?????? ??? ?? ?????? 11 ??? ?????? 2006/112 ??? ?????? ??? ?????? ???, ??? ??????  
????????? ??? ?????? ???, ?? ?????????? ?????? ?????? ??? ?????????? ??  
????????????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ?? ?????? ?????? ??????  
????????? ?????????? ?????????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ??????  
????????? ?????????? ?????????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ????. ?  
????????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ????  
???? ?????????? ???, ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ???  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???.

??? ??? ??????? ??? ??? ?????? ?????????????? ?????????? ??? ?? ?????? ???'  
?????? ?????? ???????

44. ?? ??????? ??? ?? ?????? ??????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ???  
?????? ?????? ??? ?????? ???' ?????? ?????????? ?????? ??? ?????? ?????? ?????? ???  
?? ?????? 295 ?? . ??? ?????? 2006/112. ?? ?????? ?????? ??? ?????? ?????????? ?? ??????  
?? ?????????? ? ??? ? ?????? ??? ?????????? ???, ?????????? ??? ?? ??  
????????????? ??? ?????? ?????? ?????????????? ?? ?????? ?????? ?????????? ??? ?????? ???  
???? ?????? ??? . ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
???? ???' ?????? ??????????.

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

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

46. ???????????, ??????????, ? ?????????? ??? ?? ??????? ???????, ??? ????? ???  
??????????, ???????? ?? ?????????? ?? ??? ????? ??????? ??? ?????? ?????.  
??????????, ? ??????? ???, ??? ????? ?????????? ??? ??? ?????? ??? ??????????  
??????????, ????? ?? ?????? ??? ?????????? ??? ??????? ?? ?????????? ??? ?????  
??????????, ??? ?????? ??? ?????? ???, ??? ?????????? ??? ??????? ??? ?????? ??? ??????????  
??? ?????? ??? ????? ?????????? ??? ?????? ??? ?????? ?????????? ??????? ??? ???????  
????????? ????. ???????, ??? ?????????? ??? ??? ?????? ??? ?????? ??? ??????????  
????????? ??? ?? ??? ?????? ??? ?????????? ??? ???????, ?????? ?????? ?? ??????????  
????????? ?? ??????? ??? ?????' ?????? ?????????? –?? ?????????? ??? ??????????  
????????? ?????????? ??? ?? ??? ????? ?????????? ?? ?????????????? ??? ?????????? ??? ??????????  
???? ??, ??? ??? ?? ?????????????? ?? ??????? ???, ?????????? ??? ?? ??????????  
????? ??? ?? ?????????? ??? ?????????? ??? ?????? ???'. ?????? ?? ?? ?????????? ??? ?? ??????  
????????? ??? ??????. ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ??????  
????????? ??? ??' ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??  
????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???' ?????? ?? ?? ?????????? ??? ?? ??????  
???. ??? ??????, ? ??????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ??????  
????? ??? ?? ??? ?????? ??? ?? ?????? ??? ?????? ?? ?? ?????? ?????????? ??? ??' ??????  
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ??????  
????? ???, ????? ?? ?????????? ??? ?????????? ?? ?????? ??? ?????????? ??? ??????????.

47. ???????, ??????????? ???, ??????? ?? ?? ??? 296, ?????????? 1, ??? ??????  
2006/112, ?? ?????? ??? ??????? ?? ?????????? ??? ?????? ??????? ?? ???' ??????? ???????,  
?????? ? ?????? ??? ?? ??????? ?????? ?????????? ?? ?? ??? ?? ??? ?????????????? ??????? «??  
????????? ?? ??????????». ??? ?? ??? 296, ?????????? 2, ??? ?????? ???, ?? ????  
???? ?????? ?? ?????????? ?? ?? ???' ?????? ?????????? ?????????? ?????????? ? ?????? ?? ??????????  
????????? ????, ??? ??? ?????? ??? ?????? ??? ?????????? ?????????? ?????????? ?????, ??? ??  
????? 296, ?????????? 3, ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????' ??? ?????? ??? ??????????  
????????? ??? ?? ?????????? ?? ?????????? ???' ?????? ??? ?????? ??? ?????????? ??? ?????????? ??????????  
? ??? ?????????????? ???????.

48. ???? ? ?????? ?????????? ??? ??' ?????? ?????????? ??? ?????? ?????????? ???  
????????? ?????????? ??? ?????????? ?????? ?????????? ????. ? ?????????? ????  
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????' ??????  
????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
????? ??? (17), ??????, ??? ?????? ?? ?????? ?????????, ??? ?????? ??? ? ?????????? ???  
????????? ?????????? ??? ?????????????? ?????? ??? ?????????? ??? ??????????.

49. ??????????? ???? ???? ? ?????????????? ??????????? ??? ???' ??????? ???????????,  
???? ?? ???? ?????????????? ??? ????? 296, ?????????? 2, ??? ?????? 2006/112 ??????????  
??? ????, ?????????????? ??? ?????? ?????????? ?????????????? ?????????? ??? ?????? ???  
????????? ??? ?????????? ??? ?? ??? ?????? ??????????. ??????????, ??? ?????? ?????????????? ?  
????????? ?? ??? ?????????????? ???, ?? ?????? ??? ?????? ?????? ?????? ?? ?????? ?????????????? ??  
????????? ??? ??? ?????????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???.

50. ??? ?????????? ???????, ?? ?????????? ?????????? ??? ???' ??????? ?????????? ??????????  
?? ??? ?????????? ??? ?? ?????????? ?????????? ?????????? ?????????, ?????????? ? ?????? ?? ??  
????? ??? ?????????? ??? ?? ??????? ??? ?????????? ?????????? ?????? ?????????????? ??? ??????  
????????? ??? ?? ??? ?????? ?????? ??????????. ?? ??????? ??? ?????? ?????? ??????????  
??????, ?????????? ??? ? ?????????? ?????? ?????????? ?????????? ?????? ?????? ?????? ??? ?? ??  
????????????? ?????????? ?? ??? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????????? ?????? ?????? ??? ??????

51. ??????? ??????? ??????? ?????????? ??? ? ?????? ?????????? ??? ???' ??????? ??????????  
???? ??????? ???, ??? ?????? ?????????? ?????? ?????????? ??????? ?? ?????? ??????????  
???? ??, ?? ??????? ?????? ?????? ?? ??????? ?????????? ??? ?? ??? ?????????? ???????  
?????????? ???????, ?????? ? ?????????? ?????? ???, ?? ?????? ?????? ??????, ?????????? ???  
????????? ??????.

52. ??? ???????, ? ??????? ??? ?????????? ?? ?????? ??? ?????? ?????????? ??????????????  
????????? ??? ?? ?? ?????? 296, ?????????? 1 ??? 2, ??? ?????? 2006/112 ??? ?? ??  
?????? ??? ?? ?????????? ?? ?????? ?????????? ?????????? ?????? ??? ?? ?? ?? ?? ?  
????????????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ???' ??????? ?????????? ??????????  
?????? ?? ??????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?? ?????????? ???  
?????? ?? ?????????????? ?????????? ?????????? ??? ?????????? ???, ??? ?????????? ???  
????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ?????????? ?????? ???  
????????????? ??? ?? ??????? ?????????? ?????? ???.

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

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

54. ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ? ?????? ?????????? ??? ???' ???????  
????????? ??? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ?? ??? ?????? ???, ?  
????????? ??? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ??????.

55. ???????, ??????, ???? ??? ?????? ?????? ?????? ?????? ??? ??? ?????? ?????????? ???  
???' ??????? ?????????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??? ??  
????????? . ? ?????????? ??? ?????? ??? ?????? ?? ?????? ?????? ??? ?????? ?????? ??? ??  
????????? ??? ?????? ?????????? ?????? ???, ??? ?????? ?????? ??? ?????? ?????? ??? ??????.

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

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

57. ?????? ??? ?????? ?????? ?????????? , ? ?????? ??? ?????? ?? ?????? ?? ??????????  
??? ?????? ?????? ??? ?? ?????? 296, ?????????? 1 ?? 2, ??? ?????? 2006/112,  
????? ??? ?????? ??? ??? ?????????? ??? ?????????? ??? ?? ?????? ?????? ??????  
????????? ??? ????' ?????? ?????????? ?????? ?????? ?? ?????? ?????? ?????? ???  
????????? ??? ?????????????? . ? ?????? ??? ?????? ?? ?????? ?????? ?????????? , ????  
????????? ?????? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ????' ??????  
?????????.

??????

58. ?????? ??? ?????? ??? ?????????? ??? ?????????? , ?????? ??? ?????????? ?? ?????????? ??  
????? ??? ?????????? ??? ?????? ?? Bundesfinanzgericht (????????????? ??????????  
????????? ?????? , ??????):

1) ?? ?????? 9, ?????????? 1, ?????? ?????? ??? ?????? 2006/112/?? ??? ?????????? , ???  
28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ?????????????? ???, ??? ??  
????? ??? ?? ?????? ?????? ?????? ?????????? ?? ??? ?????????? ???? ?????????? ???  
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? , ?????????? ???  
????????? ??? ?? ?????? ?????? ?????? , ?????? ???? ?????? ??? ?????? ??? ?? ??? ??  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?? ?????? 10 ??  
????. ?? ?????? 11 ?? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???  
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? ?? ??? ?????? ??? ?????? ??? . ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????? ?????? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??????.

2) ? ?????????? ??? ?????? ??? ?????? , ??? ?????????? ?????? ?????????? , ??  
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????.

3) ?? ?????? 11 ??? ?????? 2006/112 ???? ??? ?????? ???, ??? ?????? ?????????? ???  
????? ???, ?? ?????????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????????? ???  
????????? ??? ?????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? . ? ?????????? ??? ?????? ???  
?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?? ?????? ?????? ???, ??????  
????????? ??? ??? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???.

4) ?? ?????? 296, ?????????? 1 ??? 2, ??? ?????? 2006/112 ???? ??? ?????? ??? ???

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

5) ?? ????? 296, ?????????? 1 ?? 2, ??? ?????? 2006/112 ??? ?????? ??? ?????? ??? ??  
????????? ??? ?????????? ??? ?? ??? ?????? ?????? ?????? ?????????? ??? ??' ??????  
????????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????????? . ?  
????? ??? ?????? ?? ?????? ??????????, ?????? ?????????? ?????????? ?????????? ??????????  
??? ?????? ??? ?????????? ??? ??' ?????? ??????????.

1 – ?????? ??? ??????????: ? ??????.

2 – ?? ????. ??? 09/001, ?. 49, ??? ????: ??? ?????.

3 – ?? 2006, L 347, ?. 1.

4 – ??., ??????, ??????? ??? 27?? ??????? 2000, Heerma (C?23/98, EU:C:2000:46,  
????? 18), ??? ??? 29?? ?????????? 2015, Gmina Wroc?aw (C?276/14, EU:C:2015:635,  
?????? 33 ??? 34 ????? ??? ????? ?????????? ??????????).

5 – ??., ??????, ??????? ??? 9?? ??????? 2013, ??????? ??? ?????????? (C?85/11,  
EU:C:2013:217).

6 – ?????? ??? 9?? ??????? 2013, ??????? ??? ?????????? (C?85/11, EU:C:2013:217,  
????? 48).

7 – ??., ??????, ??????? ??? 16?? ??????? 2015, Larentia + Minerva ??? Marenave  
Schiffahrt (C?108/14 ??? C?109/14, EU:C:2015:496, ???? 40).

8 – ?????? ??? 16?? ??????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14  
??? C?109/14, EU:C:2015:496, ?????? 50 ??? 51).

9 – ??., ??????, ?? ????? ?? ?? ????? 4, ?????????? 4, ??????? ??????, ??? ???  
??????, ??????? ??? 22?? ????? 2008, Ampliscientifica ??? Amplifin (C?162/07,  
EU:C:2008:301, ???? 23).

10 – ?????? ??? 16?? ??????? 2015 (C?108/14 ??? C?109/14, EU:C:2015:496).

11 – ?????? ??? 16?? ??????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14  
??? C?109/14, EU:C:2015:496, ?????? 3 ??? ??????????).

12 – ?????? ??? 16?? ??????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14  
??? C?109/14, EU:C:2015:496, ?????? 2 ??? ??????????).

13 – ?? ?????? ??? 6?? ?????????? 2014, Fatorie (C?424/12, EU:C:2014:50, ?????? 46).  
??, ??????, ?????, ?????? ??? 21?? ?????????? 2006, Halifax ?.?. (C?255/02,  
EU:C:2006:121, ????? 72).

14 – ?????? ??? 6?? ?????????? 2014, Fatorie (C?424/12, EU:C:2014:50, ?????? 47 ???  
48).

15 – ??., ??????, ??????? ?? 21?? ?????????? 2006, Halifax ?.?. (C?255/02, EU:C:2006:121, ?????? 94 ??? 95).

16 – ??., ??????, ??????? ?? 21?? ?????????? 2006, Halifax ?.?. (C?255/02, EU:C:2006:121, ?????? 74 ??? 75), ??? ??? 17?? ?????????? 2015, WebMindLicenses (C?419/14, EU:C:2015:832, ????? 36).

17 – ???????? ?? 15?? ?????? 2004, Harbs (C?321/02, EU:C:2004:447, ????? 27), ??? ??? 8?? ?????? 2012, ?????? ??? ?????????? (C?524/10, EU:C:2012:129, ????? 49).