

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

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

JULIANE KOKOTT

??? 3?? ?????????? 2019 (1)

???????? C?401/184

Herst, s.r.o.

????

Odvolací finan?ní ?editelství

[?????? ??? Krajský soud v Praze (?????????????? ??????????? ?? ???????, ??????? ??????????) ??? ??? ?????? ??????????? ?????]?

«????????????? ????????? – ????? ??????? ?????? ?????????????????? ????? – ?????????? ???
?????????? ?? ?????? ??? ?????????????? – ?????????? ??? ?????????????? ?????? ???
????????????? ? ?????????????? ??? ?????? – ?????????? ??? – ?????????????? ???
????????????? ?????????? ?? ?????????? ??? ?????? ?????????? ?????????? – ??????????
????????????? ?? ?????? ??? ?????????????? ?????????? ??? ?????????? ?????????? ??????????
??? ??? – ?????? ??? ?????? ??? ?????? – ??? ?????????? ?????????? ??? ?????? ???
??? ?????? – ??? in dubio mitius»

I. ????????

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

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

?????? Arex, ??? ????? ??? ??? ?????? ??? ?????? ??? ??? ??? (3).

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

4. ????????, ????????, ????????, ???????, ?? ?? ?????????????? ??? in dubio mitius ???
?????? ??????????. ?? ??? ???? ?? ???? ?, ??? ?????????????? ??????? ??????? ??
????????????? ??????? ??? ???? ?????????????? ??? ???, ??? ?????????????? ??????????????
????????????? ?????????????? ????????. ??? ????? ?? ???? ?????????????? ??????? ?? ??
????????????? ??? ??? ?? ?????????? ?? ??? ????? ?? ???? ?????? ??????? ?? ?? ?????? ??
??????, ?????????? ?????? ??? ????? ?? ???? ?????? ?????? ??? ?????? ?????????? ??????????????
?????? ?? ?? ??? ?????? ??? ?????.

II. ?????? ????????

1. ?? ?????? ??? ??????

5. ?????????? ???????, ?? ??????, ?? ??????? 2006/112/?? ??? ????????, ?? 28??
????????? 2006, ??????? ?? ?? ????? ?????? ?????? ?????????????? ?????? (??? ????:
?????? ???) (4).

6. ?? ?????? 2 ??? ??????? ??? ??????? ?? ????:

«1. ????? ??? ???????????? ?? ?????????? ????????:

[...] »

7. ?? ?????? 14, ??????????? 1, ??? ?????? ??????? ?????? ?? «????????? ??????» ??
?????????? ?? ??????????? ?? ????????, ?? ??????, ??????? ??????.

8. ?? ?????? 32, ??????????? 1, ??? ??????? ?? ?????????? ??? ????? ?????????? ??
????????? ?? ????????:

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

9. ??? ??????? ???????? ??? ?????? IX («?????????»), ?? ????? 138, ?????????? 1, ??? ??????? ??? ?????? ?? ????:

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

2. ?????????? ??????

10. ???? ????? ?? ?????????? ???????, ??????? ?? ?????????? ?????? ?? ?????
64 ??? ????? ?? (5), ?? ?? ?????? ?? ??????? ?????????? ??????? ?????? ?????? ??????
????? ?? ?????? 138 ??? ??????? ???. ?? ??????? ?????????? ??? ?????? ?????? ??????
?????????? ?? ?????? 167 ???. ??? ??????? ??? ?????????? ??? ?????? ?????? ?? ?? ??????
72 ???. ??? ?????? ????.

11. ???????, ?? ?????? ?????????? ??????? ?? ?????????? ??? in dubio mitius (??
????????? ?????????? ? ?????????? ??????). ?????? ?? ?????? ?????? ?????? ??
????????? ?? ?????????? ?? ?????????? ?????? ?????? ?????? ?????? ??????????
????????????? ?????? ?????? ?????? ?????? ?????????? ?????? ?????? ?? ?????? –??
????????? ?? ?????? ??? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ??????????
????????? – ?????????? ?? ?????? ??????????.

12. ??? ?????? ?????????? ??????, ??????, ?????? ?? ?????? ?????? ?????? ?????? ??????
????????? ?? ?????????? ?? ?????????? ??????, ?????? ?? ?????????? ?????? ?? ??
????????? ?? ?????????? ?? ?????? ?????? ?????? ?? ?????????? ?????? ?? ??
????????? ?????? ?????? ?????? ?? ?????????? ?????? ?????? ?? ?????? ?????? ?? ??
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?? ??
????? ?? ?????? in dubio mitius.

III. ?? ?????????? ?????????? ??? ? ?????????? ??? ?? ?????? ?????? ?????????????? ?????????

13. ? ?????????? ??? (Herst, s.r.o – ??? ????: Herst) ?????? ?????? ??
????? ?????? ?????? ??? ?????? ???????????. ? Herst ????????????????, ??????
?????, ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ?????? ??????????
?????????. ?????????????? ?????? ?????????? ?????? ?????????? ?????? ??? ?????? ???
????? ??? ?????????? ?????? (???????, ????????, ????????, ????????) ??? ??? ??????
?????????. ??? ?????? ???, ?? ?????? ?????????? ?????? ????????????????, ???
????????? ??? ??? ??? (?? Herst) ??? ?????? ?????? ??? ?????? ??? ??????
?????????.

14. ? Herst ????, ?? ?????? ????????????, ? ?????? ?????????? ??? ???????. ??????? ??
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???????????. ??? ??? ??
???????, ? Herst ?????????? ??? ?????? ??? ?????? ???????????. ?? ?????? ????????????,
?????????? ?? ?????? ??? ?????? ??? ??????. ?? ?????? ?? ?????? ?, ?????????? ??
????? ??? ?????? ??????????. ????????, ? Herst ??? ?????? ??? ?????????????? ??? ??
????? ????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ?? ??????????.

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

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

????????? ??????????? ?????????????????????? ??? ??? ???? ????? ??? ?????? ??? ?????? ?????? ??????????. ???
????????? ? Herst ?????? ?? ??????? ??? ?????? ?????? ??????????. ??? ?????? ?????? ??? ?
????????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????????????? ??? ?? ?????????? ?????? ??? ?
????????? ??? ?? ?????? ?????? ??????????, ??? ?? ?????? ?????? ?????? ?????? ??? ? ??
????????? ?????? ?????? ?????? ??? ?????.

17. ????? ?? ?????????? ?????????????? ?????????? ??? ?? ?????????????? ?????????? ??? ??
????????? ??? 2010 ??? ?? 2013 ??? ?? ??????? ??? ?? ?????????? ??? ?? 2013, ?
????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????? ??????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ??????????
??????????, ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????????? ??? ?? ?????????? ??? ?? ?????????? ????. ???????, ?????????? ??? ?? ??????????????
????????????? ??? ?? Herst ??? ?? ?????????? ??? ?? Herst ??? ?? ??????????
????????? ??? ?? ??????????.

18. ?????????? ??? ? ??????????? ?????? ???? ? ???? ?????????? ?? ??? ???? ?????? ?????? ???
?????? ??? ? ???? ?????? ?? ??? ???? ??? ???? ?????? ?????? ?????????? ?? ??? ???? ??????
??? ?????????? ??? ???? ????????????, ? ?????????? ??? ???? ?????? ??? ???? ?????? ???
?????? ??? ???? ?????? ?????????? ??? ???? ?????????? ??? ???? ?????? ??? ???? ?????? ???
????????? ??? ???? . ?? ?? ?????, ? ?????????? ??? ???? ?????? ??? ???? ?????? ??? ????
?????? ? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??
???? ? ?? ???? ?????? ?? ??? ???? ??? ???? ?????????? ??? ???? ?????? ??? ???? ?????? ???
????????? ?? ???? ?????????? ??? ???? ?????? ??? ???? ?????? ??? . ?????????, ?????? ??????
???? Herst.

19. ?????????????? ?????? ??????? ???? ?? ?????????????????? ?????? ?????? ?????????? ??????,
????????????? ?????? ?? ??????? ??? ?? ?????? ?????? ?????? ?????????????? ?????? ?????? ?????? ???
????????? ?????????? ??? ?????????? ?????? ?????? ?????????????? . ?? ?????????? ?????????? ?????????? ???
????????????? ??? ?????????? ??????. ?? ?????? ?????????? ?? ?????????? ?????? ?????????? ?????????? ???
????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ?????? ?????????? ?????? ???
????????????? ?????????? ????. ??? ??? ??? ??? ?????, ?????????????? ? ?????????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????? (????? ???
?????????).

20. ? ??????????? ???. ?????????????? ???. ???. ???. ?????????? ???. ???. ???????????????
?????????. ? Herst ?????? ?????????? ???. ???. ?????????????? ??????. ???. Krajský soud v
Praze (????????????? ?????????? ???. ???. ??????, ?????? ??????????) ?????????? ???.
????????? ???. ???. ?????? ???. ?????????? ???. ?????? ?????????? ???. ???. ?????? ???.
????????? ?????????? ???. ?????? ?????? 267 ???. ???. ???. ???.
????????? ???. ?????????? ???. ?????? Arex (6), ???. ?????? ??????????, ??????
????????? ???. ?????????? ???. ??????????, ?????? ???. ?????? ?????????? ???.
???. ???. ?????? ???. ?????? ???. ??????;

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

2. ????????? ? ??? ???? ?????????????? ??? ???? ? ?????????????? ??? ???? ?????? ??? ??????
??? ?????? ??? ?????????? ??? ?????????????? ??? in dubio mitius ??? ?????? ??????????, ?
????? ?????????? ??? ?????????? ???, ?? ?????????? ??? ?????? ??? ?????? ?? ?????? ?????? ??????
????? ?????? ??? ?????????????? ?????????????? ??? ?????????????? ??? ?????? ?????????? ??????????, ??
????????? ??? ?????????? ? ?????? ?????? ??? ?????????? ??? ?????? ?????? ?????? (??? ??
????????? ???); ?????? ? ?????? ??? ?????? ??? ?????? ??? ???? ?????? ??? ?????? ??? ??????
????????? ??? ?????????????? ?? ?????????????? ??? ?????? ?? ?????????? ?????????????? ???
????????? ?????????? ??? ?????????????? ??? ?????????? ?????? ?????????? ?????????? ??? ??
????????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ??
????????? ??? ?????????? ?????? ??????????;»

3. ?? ???? ?????????? ? ??? in dubio mitius: ?????????????? ??? ???? ?????????????? ???
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????????????? ??
????????? ?????????? (????????? 2010 ??? 2013), ?????????? ?? ??????
????????????? ??? ?? ?????? ??? ? ?????? ?????? ??? ?????? ??? ?????????? ?????? ? ??? ??????????
????? ??? (? ??? ???) ?? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??? ??? ???
????? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????? ?????? ??? ??????
????? ??? ?????????? ??? ??????????;»

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

IV. ?????? ????????

1. ?? ???? ?????? ??????????

22. ?? ???? ?????? ??? ???? 138 ?? ?????? ??? ???? ?????? ??? ???? ?????? ?????????? ???
????????? ??? ?????????????? ?????????? . ??? ??? ?????? ?????????? ??? ?????????? ??
????? ?? ?????? ??? ?????????? ? ?????? ??? ?????? ??? ?????? ? Herst. ?????????? , ??
? ?????? ??? Herst ?????????? ?????? ?????????? ?????????? , ? Herst ??? ?? ???,
????????? , ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? H Herst ?? ?????? ??????????
?? ?????? , ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? , ??? ?????? ???
??? ??? ?????? ??????.

1. ????????? ??? ?????? ?????????? ?????????? ??????????

23. ?? ?????????? ?? ??????? ?? ??????? ?? ?? ?????????????? ?????????? ??????
????????? ???? ?????????? ?? ?????? ?? ?????? ??????????????. ?????????? ?? ??? ???? ???? , ????
?? ?????????????? ??? ? ???, ?? ?????? ?? ????? ??????????????, ?????????????? ??? ????
????? ???? ?????????????? ? ?????? ??????????. ??? ??? ???? ???? , ?? ??????????
????????????? ??????????, ? ?????????? ??? ?????? ?????????????? ??? ???? ??????????
????????? ??? ?????? 2, ?????????? 1, ??????? ?, ?????? i, ??? ??? ?????? 40 ??? ??????
???. ??????, ? ?????????? ??? ????? ?????? ?? ?????? ?? ??? ?????????????? ?????????????? ???
??? ??? ???? ????? ??????????, ?????????????? ?? ?????????? ??? ?????? ?????????? (7). ?
????????????? ?????????? ??? ? ?????????????? ?????????? ?????????? , ?? ?? ???? , ???
????? ?????????? ??? (8).

24. ??????? ??? ?????? ?? ?????? ?? ?????????? ?? ?????? ?????? ?????????????????? ??????????????
????????? (?????? ??????????), ??? ???? ???? ?????????? ?????? ??? (??? ???
????? ??? ?????????? ??? ?????????? ??????????) (????????? ???). ??? ?????????????? , ??
????? ?????????? , ?????????? ?????????? ?????????? ?????????? ?????????? , ??? ?? ???
138 ??? ?????? ??? ?????? ?? ?????????? ??? ???? ?? ??? ?????? (9). ??????? , ?
????????????? ?????????????? ?????????? ?????????? ??? ?????? ??? ?????????????? ??? ??
????????????? ?????????? ??? ?????? ?????? (10). ?? ??? ?? ??? 32, ??????????
1, ??? ?????? ???, ? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??????????
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? (11).
????????? , ?????? ?????? ?? ?????????????? ?? ?????? ??? ?????? ?????????? ??? ??????
????????? ?????? ?? ?????????????? ??? ?????????? ??????.

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

26. ?? ??????? ??? ? Herst ??????? ??? ?????????? ?? ?????? ??? ?????? ??????????
????????? (?? ??????? ?????? ?????????? ??? ??????) ??? ???, ???' ????, ??????.
????????? , ??? ?????? ??? ?? ?????????? , ??? ?????? Arex (12), ?? ?????? ???
????????????? ??? ?????????? ??? ??? ?? ??? ??? ??? ?????????? ?????? ?????? ???
????? ?????? ?????? ??? ??? ?? ??? ?????????? ??? ??? ?????????? ??? ?????? ???
????????? ?????????? ?????????? ??? ??????. ???????, ? ?????????? ??? ?????????? ???
????? ?? ?????????? ?? ?????????? ?????????? ?????????? ??? ?????? ??? ??????????
????????? ?????? ?? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ???.

27. ???????, ?? ?????? ?????????? ?????? ?? ?????????????? ?? ? ?????? (?) ??
????????? ??? ?????? ??? ?????? ?????? ?????????? (A – B – Herst) ?????? ??
????????? ?????????? ??? ?? ?????? ?????? ??? (?? ?????????? ??? Herst)
????????? ??? ?????? –?? ?????? ?????????? ?????? ??? (????? ??? ?????????? ???)–
??? ? Herst ?????? ??? ?????????? ?????? ??? ?????? ??? ?????.

28. ?????? , ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? Herst ??? ?????? ???
????????? , ??? ?????????? ??? ?????? ??? ???? ???? ?????? ?????????? ??? ?????? ???
?? B ??? Herst ?????????? ??? ?????? ?????? ?????? . ??? ?????? ?????? ??? ???? ????
?? ??? ?????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ???? . ? ????
??? ?????? ??? ??? ?????? ??? ?????? ??? Herst ?? ??? ?????? ??? ???? Herst ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

29. ?????? , ?????? ?????????? ??? ???? ?????? ?????? (A – B) ?????? ?? ?????????? ??
????????? ??? ?????? 32 ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

? ??????????, ??? ? ?????? ??? ??????????????? ?????????? (B – Herst) ?????????? ??? ??????
????? ??????????? ??? ?????????? (?? ??????????, ??? ?????? ??????????) (13).

2. ?????????????? ??? ?????????????? ?????????? ?? ??? ??? ??? ??????????

30. ??????, ?????????? ?? ?????????????? ?? ? ?????????? ?????? ?????? ??
????????????? ??? ?????? ?????? ?????? (A – B), ?????? ??? ?? Herst ?????? ?? ??????
????????? ??? A ??? ??? ??? (? ??? ??? ?????? ???).

31. ?? ??? ??? ?????????? ?????????? ??? ?????????? ?????? ?????????? ??
????????? ??? ?????????? ?? ??? ?????? ?????? ?????? ?????????? ?????? ???, ???
????????? ??? ?????? ?? ?????????? ?? ?????? ?????? ???, ??????, ?????????? ???
??? ?????? ?????? (14). ? ?????????? ??? ?? ??? ?????? ?????? ?????? ???
????????? ??? ?????????? ??? ?????? ?????? ?? ?????????? ??? ?????? ?????? ?????? ???
?????????, ??? ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??????.

1) ? ?????????? ??? ?????????? ??? ?????? ?????????? ??????????

32. ??????, ?????????? ??? ?? ?????? ?????????? ?????? ?? ?????????? ??????
????????? ?? ??? ?????? ?????????? ??? ?????????? ?????????? (?) ??? ??????
?????????, ??? ?? ?????? ?????????? ??? ?????????? ???, ??? ?????????? ??????
?? ?????? ??????????, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????????? ??? ?????? ?????? ?????? ??? (?? ?????????? ??? Herst).

33. ??? ? ?????????? ??? ?????????? ?????? ?????????? ?????????? ???, ?? ??????
????????? ?????????? ?? ??? ?????? ?????? ?????? ?????????? ?????? ?????????? ??, ?? ??????
????????? ??? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? (15). ??? ??
????????? ??? ?? ?????? 14, ?????????? 1, ??? ?????? ??? ?????????? ??? ??
????????? ??? ? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ???, ?? ??????
????????? ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? (????????? ???
?? ?????? ??????????). ???????, ??? ?? ?????? ??? ?????? ?????? ???, ??? ?? ??? ??
????????? ??? ?? ?????? ?????? ??????. ??????, ??????, ? ?????? ?????? ?????? (?) ??
????????? ??? ?????? ??? (Herst) «?????» ??? ?????? ??? ?????? ??? ?????? ??????
?????????, ?? ?????? ?????????? ??? ?????? ?????? ??? (????? ??? ?? ??? ??????
?????), ?????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ??? ??
??? ?? ?????? ??? ?? Herst.

34. ?? ??????????? ???? (????????? ?????????? ?????? ?? ?????? ?????????? ??? ??????)
????????????? ??? ??????? ?????????? ??????) ??? ?? ?????????????? ?????? ??? ?? ?? ??????
?????? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?? ?????? (A) ????
????????? ?????????? ??? ?????? ?????? ?????????? (?? ??????????: ??? Herst). ??? ?????? 14,
????????? 1, ??? ?????? ??? ?????? ???, ?? ??? ?????????? ?? ??????????
????????? ?????????? (16), ??? ??? ?????????? ??? ?????????? ?????????? ?? ??????????
?????????, ??? ??? ??? ??? ?????????? ??? ?????????????? ??? ?????????????? ?? ??????????
??????, «?? ??????», ?????????? ????. ??????, ?? ?? ?????????? ?????????? ??? «[??] ??????»
?? ?????????? ???' ?????? ?? ??? ?????? ?????????? ??????????. ??????, ??? ?? ??? ??????????
?????????, ??? ?? ?????? ?????? «[??] ??????», ??? «?? ??????». ??????????, ??
?????????? ??????????, ? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?? ??????????
?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????. ??????????, ? ?????? ??? «?????????»
?????» ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
??? ?????????? ??? (17).

35. ?????? ?????? ?????????? ?????????? ?????? ??? ?????? ?????? ????????, ???' ??????, ?? ???? ???? ????
????????????????? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
????????? (B) ? ?????? ?????????? ??? ?????? ?????? ?????????? (Herst). ?????? ?????? ?????????????? ?
?????????, ? ?????? ?????????? ??? ?????? ???????????. ? ?????????? ??? ?????????? ??? ?????????? ???
?? ??? ??????, ??? ?????????? ??????????, ?? ?????? ??? ?????? ?????????? ??????????
?????????, ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????? ??? ??????????.

37. ?????????????? ??? ????????????, ??????????, ??? ??? ????? ?????? ?? ?????? ???
??? ?????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ?????? ?????? ??' ?????? (20). ??????, ?? ?????????? ??? ?????? ??? ?????? ???
?? ?????? ??? ??? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ?? ?????????????? ??? ?????????????? ?????? ?????????? (21). ??????, ?? ??????
?? ?????? ??? ?????????????? ??? ?????? ?????? ??? ??? ?????????? ??? ?????????? ???
????????? ?? ??? ??? ??? ??????????.

38. ????????????, ? ??????? ?????????? ?????? ??? ?????? ??? ?????? 14, ??????????? 1,
??? ?????? ??? ??? ????? ?????????? ?????????? ??? ??? ?????? ??? ?? ?????? ??????.
??????, ? ??????? ??????????, ???? ??? ? ??????????, ??? ?????????? ??? ?????? ??????
???????????. ???? ??? ??? ?????? ??? ?? ?????????? ??????????, ?????????????? ???
???? ???????, ??? ?????????? ??? ?????? ?????? ?????????? ??? ??????, ?? ?????? ??????????
??? ?????????? ???? ?? ??????? ?????????? ?????????? ?????????????? ???
??????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 14,
?????????? 1, ??? ?????? ???.

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

2) ?????????????? ?????????????? ??? ?????????????? ?????????? ??? ??????
????????? ??????????

40. ??????????, ??? ?? ?????????? ??? ??????????????, ? ?????????????? ??? ??????????????
????????? ?? ??? ?? ?????????? ??? ?????? ?????????? -?? ??????????, ?? ??? ??
??? ?? ?????????? (? ??? ? ? ? ??? Herst- ?????? ?? ?????????? ?? ?????????? ??????????
??? ?? ?????????? ?????????? ??? ?????????? ?????????? (22).

41. ??? ?????????? ?????????? ???, ?????? ?? ?????????? ???, ???, ??? ??
? ??? ?????????? ???, ??? ?????? ? ?????? (23). ??? ?? ?????? ???, ?? ??????????
????????? ???, ??? ?????? ???, ??? ?????? ???, ??? ?????? ?????????? ???, ??? ?????? ???
????????? (24).

42. ??? ?? ?????? ???, ?? ?????? ?????????? ??? ?????????? ??? ?????? ??? ??????????
- ?, ?? ?????????? ???, ??? ? ?????????? ??? ?????? ??? ?????? ?? ?????????????? ??? «?????»
????????? ???, ??? ?????????? ??? ?????? ??? ?????????? ???, ??? ?????? ??? ?????? ???, ???
????? ???, ??? «?????» ?????????? (B - ?), ? ?????? ?? ?????????? ?? ?????? ???
????? (25).

43. ??????????, ??? ?????? ?????? ??? ?? ?????? «?? ??????» ?????? ??? ?????? ??? ??
????????? ??? ?????? ?????????? ???, ??? ?????? ?????? ?? ?????????? ?? ??????????????
??? ?????? ??? ??????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (??? ??? ?????? ???, ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ??? ?????? ??? ?????? ???).

44. ??? ?? ?????, ???, ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? 14, ?????????? 1, ??? ?????? ??? (27).

45. ?????? -??? ?????????? ? ?????? ?????????? -, ?? ?????? ?????? ??? ??????
????????? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ?? ?????? ??????. ??????, ?
????????? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?????? ?????? ??? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ?????? ??? ??????????.

46. ??????????, ??? ?? ?????????? ??? ?????????? ?????? ?? ?????????? ? ?????? ?????? ???
???? ?????????? ??? ?????? ?????? ?????? (28). ??? ?????? ?????? ?????????? ??? ??
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
(??? ??? ?????? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????? ???). ??? ?????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

47. ? ?????? ??? ?????????? ??? ?????? ??? Herst, ??? ?????????? ??? ?????? ???,

? ?????? ?? ??????? ???? ?? ??????? ??? ? Herst ?????? ?? ?????????? ??? ??? ?? ?
?????????. ????, ? ?????? ??? ?? ?????? ?????? ??? ?????????? ???, ?????????? ??? ?
????????? ??? ?? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????? (?) ??? ?
????????????? ??? ?? ?????? ??? ?????? ??? ?????????? ???). ??? ? ?????? (?) ?????????? ? B)
????????? ?? ?????????? ??? ?? ?????? ??? ?????????? ??? ? Herst ??? ?? ??????
??? ?????? ??? ?????????? ??? ?? ?????? ???, ? ?????????? ??? ?????? ??? ?????? ???
????????? ??? Herst.

48. ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ??????????
????? ?????????? ??? (????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????????
????? ? ?????????? ??????????) (29) ??? ?????????? ??? ??? ?????? ?? ?????????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? (30) (????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
? ??????????).

49. ??? ?????? ??? ??????? ??? ?????? ??? ??????, ?????? ?????? ??? ?????? ?????? ???
Herst ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ??????
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???
????????? ??? ?????? ???, ?? ??? ?????? ??? ?????? ???, ? ?????? ??? ?????? (?) – Herst) ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? Herst ???
?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

50. ????????, ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?? ?????? ???, ?? ?? ????,
????????? ?????? ??? ?????? ??? ?????? ??? (A – B – Herst – ?), ?? ?????????? ??????????
??????. ??????, ? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? – ??? ? Herst ??? ??? ??????
????????? ?????? ??? ?? ?????? –, ? ?????? ??? (?) ?????? ??? ?????? Herst – ?)
?? ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

51. ??????, ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? (?) ? ??? ?????? ??????????
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???) ?? ?????????? ?? ?????????? ????
?? ??????????, ?? ?????? ?????????? ??? ?????? ???, ?????? ?? ??? ?????? ???
????????????? ??? ?????? ??? ?????? ???, ? ?????? ??? ?????? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

52. ?? ?????? ??????????, ? Herst ?? ?????????? ??? ?? ?????????? ??? ?????? ???
????? ?? ?????????? ??? ?????????? ??? ?????? (?) ?????? ??? ?? ?????????? ??? ?? ??? ?? ???
?? ?????????? ?????????? ??? ?????? ??? ?????? ??? (32). ??????, ?????? ?? ??? ??????
?????????, ??? ?? ?????????? .. ?? ?????? 32, ?????? 1, ??? ?????? ??? ??
????????? ??? ?? ?????????? ???, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ??? ??? ?????? ??? (?) ??? ?????? A ??? B), ??? ??? ?????? (?)
?????????, B ??? Herst) ? ??? ?????? ??? (?) ?????? ??? ?????? ??? ?????? ???, ??
?????????, Herst ??? A ??? B). ??? ?????? ???, ? ?????? ??? ?????? ??? ?????? ???
????? 32, ?????? 1, ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? A ??? B ??? B ??? B ??? Herst.

53. ?? ?? ? ?????? ??? ?? ???? Herst ?? ?????????? ??? ?????? ??? ?????? ???

? ?????????? ??? ?? ?? ? ???????? ??????? ?? ?????????????? ????? ?????? ?????????? (? ????) ?,
?????? ??? ?????????? ??? ? ???? ?????? ?????????? (?) ???? ??? ?????? ?????????? ??? ??
????????????? ??????. ?? ?????????? ?? ???? ?????? ??????, ?????????? ??? ? ? ?????????? ??? ?
?? ?????????? ?? ?????????? ??? ???? ?????? ?????? ?????? (?? ??????????, ??? Herst) ??? ??
????????? ?. ?? ?????? ??????, ??? ?????? ?????? ??? ?????? ??? ???? ? ? ?????? ? ?, ??? ??????
??? ????????, ?? ?????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
?????????.

54. ??????, ?? ?????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????? ??????, ? ?? ???
????????? ?????? ??? ?????? ?????? ?????? (33).

3. ??????????

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

2. ??? ??? ?????????? ??? ??? ?????? ?????????????? ????????????

1. ??? ??? ?????????? ??? ??? ?????? ?????????? ??? ??? ????????????

56. ?? ?????? ??? ?? ?????? ????????, ?? ????, ?? ?????? ?????? ?????? ???
?????? ??????. ??? ????????????, ? ?????????? ??? in dubio mitius ????????, ???
?????? ??? ????????????, ?? ?????????? ?????? ??? ?????? ?????? ?????? ???
????? ????????????, ??? ??? ?????????? ??? ?????? ????. ?????? ??? ?????? ?????????? ???
????????????? ?????? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ???
?????????.

57. ??????, ??? ??? ?????? ?????????????? ?????????? ??? ?????? ?????? ??? ??
?????? ??? ??? ?????? ??????. ??????????, ? ?????? ??? ?????? ?????? ??? ?????? ??????
????? ?????? ?????????? ?????? ??? ?????? AREX (34), ?????? ?? ??????????
????????? ??? ? ?????????? ??? ?????? ?????? ??? ?????? ?????? ???????????. ?? ??????????
????? ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ???,
????????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????????
?????????.

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

59. ?????? ??? ?? ??????????? ??????????? -????? ?????? ??????? ? ?????????- ?? ??? ?????? ??
????????? ?? ????? in dubio mitius ??? ?????? ????????, ?? ?????? ?? ?????? ?????? ?
????? ?????????? ??????????. ??? ????????, ?? ?????????? ??????? ? ?????? ?? ?????????? ??
????? ?????? ??????.

60. ? ??????? ?????????? ??? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ????
????????? ?????? ????. ?? ?????? ??? ?????? ??? ?????? ??? ???? ? ?????? ??? ?????? ??? ?????? ??????????
??????. ??????????, ? ?????????????? ??? ?????????????? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??? ?????? ?????? ?????????? ??? ? ?????????? ?????? ?????????? ?????? ?????? ??? ?????? ???
????? ?????????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????? . ???
?????????, ??????, ??? ?? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? (36), ?????? ??? ?? ??? ?????? 36? ??? ?????? ??? ?? ?????? ?????? ??
????????? ??? ?????? ?????? ?????? ??? ?? 1? ?????????? 2020 (37).

61. ?????????????? ??? ?? ?????? ?????????? ????????, ??????????????????, ?? ??????????
????????????? ?????????????? ??? ?????????????? ?? ??? ????? ?????????? ??? ?? ??????????????
????, ?? ?????????? ?? ?????????? ?? ?????? ??????? ????? ?? ????? ?????? ???????, ???????
????????????? ??????????, ? ??????? ??????????, ??????? ?? ?????? ??? ?????? ??? ?????? ???
????????????? ?????? in dubio mitius ?? ??? ?????? ???.. ?????? ?? ??????????, ??????, ?? ?
????????????? ?????????? ??? ??????? ???????, ??? ????? ?????????? ?? ?????? ??????????????
??????, ??????? ?? ?????????? ??????? ??? ??????? ??????? ??????? ?? ?? ?????? ???
??????, ??? ?????? ?????????????? ??? ?? ?????????? ?????? ???.

2. ??? ??????? ?????? ???????? ??? ?????? ??? ??????

62. ?? ??????? ??????, ?? ?????????? ?? ??????????????? ? ?????????? ?????????? ??? ?? ???
????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ??????? (38). ? ?????????? ??? ?? ???
??? ?? ??????? ?????? ??? ?? ?????????? ??? ?????????? ??? ??????? ?????????? -??? ?? ???
????????? ??????? ??????- ??? ?????? ??? ??????? ??? ??????? ??? ??????. ???
??????????????, ? ??????? ??? ??????? ??? ??????? ??? ??????? ??????? ?????????? (39) ???
????? ?? ?????? ?????? ??? ?????????? ??????. ??????, ??? ?????????? ?????? ??????????
?? ??????????.

63. ? ?????? ?? ??????????????, ??? ?????? ? ?????, ??????? ?? ?? ????? 288
????, ?????????????? ??? ?????? ?????? ??????. ???????, ??? ??? ????' ?????? ?????? ??????.
???? ?? ?????????? ??? ?????????????? (40), ?????? ?????????? ??????? ??? ?????? ??????
?????? ??? ?? ?????????? ??? ???? ?????? ?????? ?????????????? ??????? ??? ??????????
??????.

64. ????????, ?????? ?????? -????? ?????? ?????????????? ?? ?????????????- ??? ??????, ??'

???????, ?? ?????????????? ?????????????? ????, ????????, ??? ??????? ??
???????????, ??? ????' ??????, ?????? ??? ?????? ?????? ?????? ?????? (41).
?????????, ?? ????????????, ??? ?????????? ??? ?????? ?????? ?????? ?? ?????????????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????.

65. ???' ?????? ??? ?????, ?? ?????????? ?????????????? ??? ?????????????? ?????????? ???
?? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??????, ?? ?????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ? ??? ??????????
????????? ??? ?????? ??? ??????. ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ??????
????? ??? ?? ? ?????????? ??? ?????? ??? ?????? ??? ?????? (42). ??? ? ?????? ?? ??
????? ??? ?????? ??????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ???
????????????? ???????, ??? ? ?????? ??? in dubio mitius ??? ??? ? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??????.

66. ??? ????????, ? ??? in dubio mitius ??????? ?? ?????????? ?????????? ??????????
???? ??? ??? ??????? ??? ?????? ??? ? ?????????? ?????????? ?? ?????? ??? ??????
???? ?????????? ??? ?????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ? ??????.
???? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???.
?????????, ??????, ?????????? ??? ?????? ??? ?????????? ?????? ???, ?? ?? ??????, ???
????????? ?????? ?????? ??? ??????.

3. ??????? ?????? ?????? ?????? ??? ?????? ??????

67. ????????, ????????, ??? ?????? ?????? ?????????? ?????????? ?????? ?????? ???
?????? ??????. ? ????????, ??? ?????? ?? ??????????, ???' ????, ?????? ??? ??????
???? ?????????? ??????? ?? ?? ?????? ??? ?????? (43). ? ??????? ?????? ??? ?????? ???
????? ?????????? ?? ?????????? ?? ??????????, ?????? ??? ?????? ??? ?????????? ???,
??? ????? ?????????????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??? ??????
??? ??????.

68. ? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ?????????? ??? ??????
????????? ?? ???????, ?? ?????????? ??? ?????? ?????????? ???, ?????????? ??? ?????? ??
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ?? ?????? ???, ?????????? ?? ?????????? ??? ?????????? ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ? ?????? (44).

4. ??? ?????????? ?????? ??? ?????? ??? ??????

69. ????, ? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ??????
??????????. ????????, ? ?????????? ??? ?????? ?????? ?????????? ?? ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? (45).
??? ??? contra legem ??????? ??? ?????? ??????.

70. ??? ? ?????? ??????????, ? ?????? ??? ?????? ??? ?????? in dubio mitius ??? ??????
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ??????
??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
??? ? ?????? ??????????. ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ? ?????? ??? ?????? ??????????, ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ???

71. ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??

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

72. ??????, ??? ???? ?????? ?????? ? ?????? ?????? ?? ?????? ?????? ?????? ?? ??
????? ??? ??????, ?????????? ?????? ?????? ?? ?????? ?????????? ??? ?? ?????? ???
?????, ??? ?????????? ?????? ?????? ?? ?????? ?????????? ??? ?? ?. ?????????? ??? ??
????????? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ??? ?? ?????????? ??? ?? ??
????? ?? ?????? ??? ?????? –?? ??????????, ? ?????????? ??? in dubio mitius–
????????? ??? ?????????? ?????? ??? ?? ?????? ?????? ?????? ??? ?? ?????? ??????????. ? ??????
????????? ??? ?????? ?????? ?????? ??????????.

73. ?????? ??????????, ??? ?????? ?????? ?? ??????, ?????????????? ??? ?? ??????????
????? ?????????? ??? ?????? ?????? ?????????? ??? ?? ?????? ?????? ??? ?? ?????? (47). ??
????????? ??????????, ?????????? ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ???
????????? ??? ?????? ?????? ??? ?? ?????????? ?? ?????? ??? ?????? (?? ??????)
????????? ?? ?? ?????? ??? ??????, ??? ?? ?????? ??? ?????? ?????????? ??? ?? ??
????????? ?? ?????? ??? ??????.

5. ??????????

74. ? ??? ?????? ?????????????? ?? ? ?? ?????????? ?????? ??? ?? ?????? ??? ?? ??????
?? ?????????? ?? ?????? ?????? ?????? ?? ?????? ?? ?????????? ??????????, ?????? ?
????????? ?? ?????????? ?? ? ?? ?????? ?? ?????????? ?? ?????? ?????? ??? ?? ?????? ???
????????? ?? ?????? ?????? ?????? ?? ?????????? ??? ?????? ?????? ?????? ?? ?? ?????? ???
????? (?? ?????????? ??? ?? ?????? in dubio mitius).

3. ??? ??? ?????? ??????????

75. ?? ?? ??????, ?? ?????? ?????????? ?????? ?? ?????????????? ?? –??
????????? ??? ? ??? in dubio mitius ??? «?????????» – ?????? ?? ?????????? ???
????????????? ?????? ??? ? ?????? ?????? ??? ?????????? ?????? ??? ? ?????? ???
??? ?????????? ?????? ??? (?? ??? ???) ?? ??? ?????????? ??? ?????? ??? ????
??? ?????????? ??? ??? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????????
????? ?????? ??? ?????????? ??? ??????????.

76. ??? ?????????? ???, ??? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?? ??
????? 32 ??? ?????? ???, ??? ?????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ??
?? ?????? ??? ???? ?? ?????? ?? ?????????? ?? ?????? ?????????? ??? ?????? «?????» ?
????????????? ??? ?????????????? ?? ??? ??? ??? ?????????? ??? ?????? ??? ?????? ???
????????????? ??? ? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ??????????.

77. ??????, ??? ??? ?????????? ?? ?????????? ?? ?????? ??? ?????? ?????? ??? ??
????????? ?????????? ?????? ??? ?????? ??? ?????????? ?????? ??? (?????????)
?????????, ?????? ??????, ?????? ??? ??????) ?????? ?????? ??????????????
????? . ? ??? in dubio mitius ??? ?????? ??? ?????? ?????? ???, ?????? ???, ??? ?? ???
????????? ??? ?????? ??? ?????? ?? ?? ?????? ?????? ?????????? ?????????????? ???
????????? ??? ??????.

78. ? ??????? ?????????? ??????? ??????? ??? ??????? ??????? ??? ???????
????????????? ??? ?????? ??????????.

V. ??????

79. ??? ????????, ??????? ?? ?????????? ?? ?????????? ??? ?????????? ??????????
??? Krajský soud v Praze (????????????? ?????????? ??? ??????, ??????? ??????????) ??
????:

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

2. ? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ?????????? ??? ?????? ?????????? ?????? in dubio mitius ? ???
????????? ??? ?????????? ????, ?? ?????????? ??? ?????? ??? ?????? ?? ?????????? ?????????? ???
????????? ??? ??????????????, ??????????????, ?????????????? ??????????, ?? ?????????? ???
????????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? (??
????????? ??? ??? ?????????? ???).).

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

2. ?? ?????????? ??? ?????????? ??? ?? ?????? ?????????? ?? ?????? ??? ?????????? ??
??? ?????????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??????????
????????????? ?????????? ????, ??.. ??? ?????????? ??? ?????????? ??? 19??
????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027), ??? 21?? ?????????? 2018,
Kreuzmayr (C?628/16, EU:C:2018:84), ??? 26?? ?????? 2017, Tordas (C?386/16,
EU:C:2017:599), ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592), ??? 16??
????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786), ??? ??? 6?? ?????? 2006,
EMAG Handel Eder (C?245/04, EU:C:2006:232).

3. ?????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027).

4. ?? 2006, L 347, ?. 1.

5. Zákon ?. 235/2004 Sb., o dani z p?idané hodnoty (????? 235/2004 ???? ???).

6. ?????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027).

7. ??., ??????, ??? ?????????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624,
????? 28) ??? ??? ?????? EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 23 ???
25).

8. ?????? ??? 26?? ?????? 2017, Tordas (C?386/16, EU:C:2017:599, ?????? 31), ???
18?? ?????????? 2010, X (C?84/09, EU:C:2010:693, ?????? 28), ??? ??? 27?? ??????????
2007, Teleos ??. (C?409/04, EU:C:2007:548, ?????? 23 ??? 24).

9 ?????????? ??? 26?? ??????? 2017, Toridas (C?386/16, EU:C:2017:599, ????? 34), ??? ?? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2006:232, ????? 45), ????? ?? ?????????? ??? ??? ????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 55) ??? ??? ?????? EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 35).

10 ?????? ??? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 50).

11 ?????? ??? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 50).

12 ?????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027, ??????? 66 ??, ??? 74)? ?. ?????? ??? ?????????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 69 ??.).

13 ?????? ??? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2006:232, ??????? 40, 42 ??? 50).

14 ???????? ??? 26?? ??????? 2017, Toridas (C?386/16, EU:C:2017:599, ????? 34), ??? ?? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2006:232, ????? 45), ????? ?? ?????????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 55) ??? ??? ?????? EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 35).

15 ?. ???????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027, ?????? 70), ??? 26?? ??????? 2017, Toridas (C?386/16, EU:C:2017:599, ??????? 34 ??? 36), ??? ??? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 50).

16 ????, ??? ?????????? ?????? («wie ein Eigentümer»), ??? ?????? ?????? («comme un propriétaire»)? ????????, ??? ??? ? ?????? («as owner») ??? ? ?????? ?????? («Kaubatarne» on materiaalse vara omanikuna käsitamise õiguse üleminek»).

17 ???????? ??? 2?? ??????? 2015, NLB Leasing (C?209/14, EU:C:2015:440, ?????? 29), ??? 16?? ??????????? 2012, Eon Aset Menidjmunt (C?118/11, EU:C:2012:97, ?????? 39), ??? 6?? ??????????? 2003, Auto Lease Holland (C?185/01, EU:C:2003:73, ?????? 32), ??? ??? 8?? ??????????? 1990, Shipping and Forwarding Enterprise Safe (C?320/88, EU:C:1990:61, ?????? 7 ??? 8).

18 ?. ?????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027, ?????? 78).

19 ????. ?????? ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ?????? 40), ??? ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592, ??????? 32 ??.), ??? ? ?????????? ??? ?????????? ??? ?????????? ??? ??? ?????? ?????? ??? ?????????? ??? ?????? ? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???.

20 ????? ?????????????? ???, ??? ??????????, ? ?????????????? ??????????, ?????? ??? ? ?????? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????????, ??? ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ?????? 40).

21 ?????? ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592, ?????? 36 ??? 37).

22 ?????????? ??? 21?? ?????????? 2018, Kreuzmayr (C?628/16, EU:C:2018:84, ????? 32), ??? 26?? ?????? 2017, Toridas (C?386/16, EU:C:2017:599, ????? 35), ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592, ????? 32), ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ????? 27), ????? ??? ?????????? ??? ??? ????? ????? AREX CZ (C?414/17, EU:C:2018:624, ????? 58 ??.) ??? ??? ????? EMAG Handel Eder (C?245/04, EU:C:2005:675, ????? 56).

23 ?????? ??? ? ?????? ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ????? 40 in fine).

24 ???. ??? ???????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 60).

25 ???. ???????? ??? 26?? ?????? 2017, Toridas (C?386/16, EU:C:2017:599, ????? 36), ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592, ????? 34), ??? ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ????? 33).

26 ???. ??? ???????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 62) ??? ??? ?????? EMAG Handel Eder (C?245/04, EU:C:2005:675, ?????? 58).

27 ??., ??????, ??? ??? ???????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 62).

28 ??., ??????, ??? ??? ???????? ??? ??? ?????? AREX CZ (C?414/17, EU:C:2018:624, ?????? 73).

29 ? ?????????? ? ? ?????????????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?? . ?????????? ??? 20?? ?????? 2018, Enteco Baltic (C?108/17, EU:C:2018:473, ????? 88), ??? ??? 3?? ?????? 2010, De Fruytier (C?237/09, EU:C:2010:316, ????? 25).

30 ??. ?????? ??? 20?? ?????? 2018, Enteco Baltic (C?108/17, EU:C:2018:473, ????? 86), ??? ??? 3?? ?????? 2010, De Fruytier (C?237/09, EU:C:2010:316, ????? 24).

31 ? ?????????? ??? ?????? ?????????? ?? ?????????? ?? ?????? ?? ?????????? ?????? ?????????? ??? ?????? ??? ?????????? ??? (????????? ??? ??? ?????????? ??????????) ??? ?????? ?????????? ??? ?????? 36? ??? ?????? ??? (?? 2018, L 311, ?.3) ??? ?????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? 1? ?????????? 2020.

32 ??????, ?????? ??? 20?? ?????? 2018, Enteco Baltic (C?108/17, EU:C:2018:473, ????? 89).

33 ??. ?????? ??? 16?? ?????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786, ????? 45), ??? ??? 27?? ?????????? 2012, VSTR (C?587/10, EU:C:2012:592, ????? 37).

34 ?????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027).

35 ?????????? ??? 17?? ?????????? 2014, Cruz & Companhia (C?341/13, EU:C:2014:2230, ????? 32), ??? 30?? ?????? 2014, Pfleger ?.?. (C?390/12, EU:C:2014:281, ????? 26), ??? 22?? ?????? 2010, Melki ??? Abdehi (C?188/10 ??? C?189/10, EU:C:2010:363, ????? 27), ??? ??? 22?? ?????????? 2002, Canal Satélite Digital (C?390/99, EU:C:2002:34, ????? 19).

36 ?????????? ??? 19?? ?????????? 2018, AREX CZ (C?414/17, EU:C:2018:1027), ??? 21??

?????????? 2018, Kreuzmayr (C?628/16, EU:C:2018:84), ??? 26?? ??????? 2017, Toridas (C?386/16, EU:C:2017:599), ??? 27?? ??????????? 2012, VSTR (C?587/10, EU:C:2012:592), ??? 16?? ??????????? 2010, Euro Tyre Holding (C?430/09, EU:C:2010:786), ??? ??? 6?? ??????? 2006, EMAG Handel Eder (C?245/04, EU:C:2006:232).

37 ?????? (??) 2018/1910 ??? ??????????, ??? 4?? ?????????? 2018, ??? ??? ?????????? ??? 2006/112/?? ??? ????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? (?? 2018, L 311, ?. 3).

38 ???????? ??? 9?? ?????? 1978, Simmenthal (106/77, EU:C:1978:49, ????? 17/18), ??? 17?? ?????????? 1970, Internationale Handelsgesellschaft (11/70, EU:C:1970:114, ????? 3), ??? ??? 15?? ?????? 1964, Costa (6/64, EU:C:1964:66, ?. 1270).

39 ?? ? ? ??????, ? ?????? ??? ????? ?????????????? ?????? ?? ?????? ?????????? ?????????? ??? Marc Desens, *Auslegungskonkurrenzen im europäischen Mehrebenensystem*, EuGRZ 2011, ?. 211 (212), ??? Harald Schaumburg, ?? Schaumburg/Englisch, *Europäisches Steuerrecht*, ?????? 2015, ?????? 4.19 ??., ??? Claus Dieter Classen/Martin Nettesheim, ?? Oppermann/Classen/Nettesheim, *Europarecht*, ??????, 8? ?????? 2018 § 10, ?????? 33.

40 ???????? ??? 22?? ???????? 2017, Cussens ?.?. (C?251/16, EU:C:2017:881, ????? 26), ??? 16?? ?????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14 ??? C?109/14, EU:C:2015:496, ?????? 48 ??? 49), ??? 12?? ???????? 2013, Portgás (C?425/12, EU:C:2013:829, ?????? 18), ??? 24?? ???????? 2012, Dominguez (C?282/10, EU:C:2012:33, ?????? 33), ??? ??? 19?? ???????? 1982, Becker (8/81, EU:C:1982:7, ?????? 25).

41 ???????? ??? 22?? ???????? 2017, Cussens ?.?. (C?251/16, EU:C:2017:881, ????? 26), ??? 12?? ???????? 2013, Portgás (C?425/12, EU:C:2013:829, ?????? 22), ??? 24?? ???????? 2012, Dominguez (C?282/10, EU:C:2012:33, ?????? 37 ??? 38), ??? 14?? ?????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ?????? 20), ??? ??? 26?? ?????????? 1986, Marshall (152/84, EU:C:1986:84, ?????? 48).

42 ?. ???? ??' ????? ??? ?????? ?????????? ??? 24?? ?????????? 2012, Dominguez (C?282/10, EU:C:2012:33, ?????? 38), ??? 14?? ?????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ?????? 22 ??? 23), ??? ??? 26?? ?????????? 1986, Marshall (152/84, EU:C:1986:84, ?????? 49).

43 ???????? ??? 4?? ?????? 2006, ???????? ?.?. (C?212/04, EU:C:2006:443, ?????? 109 ??? 110), ??? 16?? ?????? 2005, Pupino (C?105/03, EU:C:2005:386, ?????? 44 ??? 47), ??? 5?? ???????? 2004, Pfeiffer ?.?. (C?397/01 ??? C?403/01, EU:C:2004:584, ?????? 114), ??? 14?? ?????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ?????? 26), ??? ??? 13?? ???????? 1990, Marleasing (C?106/89, EU:C:1990:395, ?????? 8).

44 ???????? ??? 24?? ?????????? 2012, Dominguez (C?282/10, EU:C:2012:33, ?????? 24), ??? 4?? ?????? 2006, ???????? ?.?. (C?212/04, EU:C:2006:443, ?????? 111), ??? 5?? ?????????? 2004, Pfeiffer ?.?. (C?397/01 ??? C?403/01, EU:C:2004:584, ?????? 115, 116, 118 ??? 119).

45 ???????? ??? 24?? ?????????? 2012, Dominguez (C?282/10, EU:C:2012:33, ?????? 25), ??? 4?? ?????? 2006, ???????? ?.?. (C?212/04, EU:C:2006:443, ?????? 110), ??? 16?? ?????? 2005, Pupino (C?105/03, EU:C:2005:386, ?????? 44 ??? 47).

46 ??. ??????? ?? 24?? ???????? 2012, Dominguez (C?282/10, EU:C:2012:33, ??????? 42 ?? 43), ??? 4?? ??????? 2006, ??????? ?.?. (C?212/04, EU:C:2006:443, ????? 112), ??? ?? 14?? ??????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ????? 27).

47 ??., ??????????? ???, ??????? ?? 16?? ??????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14 ??? C?109/14, EU:C:2015:496, ????? 52), ??? 12?? ??????????? 2013, Portgás (C?425/12, EU:C:2013:829, ????? 31, ??? ????? ?? ? ??????????? ??? ??? ??????????? ??? ??? ??????? ??? ?? ??? ??????), ??? ??? 14?? ??????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ????? 30).