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GERARD HOGAN

??? 4?? ??????? 2021 (1)

?????? C-521/19

CB

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Tribunal Económico Administrativo Regional de Galicia

[?????? ?? Tribunal Superior de Justicia de Galicia

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

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

«????????????? ?????????? – ?????? 2006/112/?? – ????? ?????? ?????? ?????? ???????????????
????? – ?????????? ?????????? ?????? ?????? ?????? ?????????????? ??? ?????????? ???????????????
?? ??? ?? ??? ????? ?????????? ?????? ?????? – ?????????????? ?? ??? ?????????? ??? ??
????? ?? ?????? ?????? – ??? ?????? ??? ?????? – ?????????????? ??? ?????? ??? ??
????????? ?? ??? ?? ???»

I. ????????

1. ??? ?????? ?????? ?????????????? ?? ?????? ? ?????????? ?????? ??? ?????????????? ???
????????????? ?????????? ??? ?????? ?????? (???, ?????????????? ??? ??? ?? ?????? ??
????? ?????????? ???) ?????? ?????? ?????????? ?? ?????? ?????? ?????? ??????????; ?????? ??
????????? ?? ?? ?????? ??? ?????????? ??? ?????????? ?????? ?????? ??? 7?? ?????????? 2013, Tulic?
??? Plavo?in (C?249/12 ??? C-250/12, EU:C:2013:722), ?????? ??????????????
????????????? ??????; ??? ?????? ?????????? ??? ?? ?????????? ??? ?????????? ? ???????
????????????? ??????????, ? ?????? ?????? ??? ?????? ?????? ?????????? ?????????? ?????????? ???
Tribunal Superior de Justicia de Galicia (????????? ?????????? ??? ???????, ???????)
????? ??? ?????? ???????, ??? CB, ??? ??? Tribunal Económico Administrativo Regional
de Galicia (????????????? ?????? ?????????? ?????????? ?????????? ??? ???????, ???
??????).

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

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

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

3. ?? ?????????????? ??????? 25, 26 ?? 39 ?? ?????? 2006/112/?? ??? ????????????, ???
28?? ?????????? 2006, ??????? ?? ?? ????? ?????? ?????? ????? ?????????????? ???? (2),
????????? ?? ????:

«(25) ? ????? ?????????? ??? ?????? ?? ?????? ?? ??????????????, ??? ? ?????????? ??? ???
????? ?????????????? ??????? ?? ?????? ?? ?????? ?? ?????????? ?????????????? ?? ??? ?? ??? ???.

(26) ?????????????? ?? ?????????? ? ?????????? ?????????????? ??????? ?????? ??? ?????????????? ???
 ?????????? ??? ?????????????? ?????????????? ?????? ??? ?????? ?????? ?????????????? ????????,
 ?? ??????, ?? ?????????????? ??????????????, ?? ?????? ??? ?? ?????? ?? ?????????? ??
 ?????????????? ??? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????????????? ??????? ? ???
 ?????????? ?????? ??? ??? ?????????????? ?????????????? ?????????? [...].

[...]

4. ?? ?????? 1 ??? ??????? 2006/112 ?????? ?? ????:

«1. ? ?????????? ??????? ?????????? ?? ?????? ?????????? ?????? ?????????????????? ?????? (????).

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

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

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

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

?????.

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

?? ?????? ?? ??????? ?? ???? ?????????????? ?? ?????? ?? ???? ?? ?????? ?? ???? ?????????? ?? ?????????? »

5. ??? 72 ??? ?????? 2006/112, ??? ?????? ?????????? ??? VII ??? ????
??? «????? ??????? ??? ???» ?????? ?? ???.

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

??? ??? ??????? ?? ?????????? ??????? ??????? ???? ???? ??????? ???????, ?? ???????
????? ??????? ? ???:

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

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

6. ?? ?????? 73 ??? ?????? 2006/112 ????????:

«??? ??? ?????????? ??? ?? ??????? ???????, ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ???
????? 74 ??? 77, ? ??? ??????? ??? ?? ??????? ??????? ??????? ??? ?? ??????? ??? ?? ??????? ???
??????????, ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????????? ??? ?? ??????? ??? ?? ??????? ??? ?? ???????, ??? ?? ??????? ??? ?? ??????? ??? ??
?????????????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
??????????????.

7. ?? ?????? 74 ??? ?????? 2006/112 ????????:

«??? ??? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????????? ??? ?? ??????? 16 ??? 18, ? ??? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ???????, ??? ?? ???????
?????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
??????.

8. ?? ?????? 77 ??? ?????? 2006/112 ????????:

«??? ??? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
?????????? ??? ?? ??????? 27, ? ??? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ??
???? ?? ?? ??? ?? ??????.

9. ?? ?????? 78 ??? ?????? 2006/112 ????????:

«??? ??? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ??????? ??? ?? ???????:

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

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

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

10. ?? ?????? 273 ??? ?????? 2006/112 ????????:

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

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

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?????? ?????????? ?????????????? ?????????????? ?????? ?? ?????? ?? ?????????????? ?? ??
????????? 3.»

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

11. ?? ??? 78, ?????????? 1, ??? Ley 37/1992 del Impuesto sobre el Valor Añadido (?????
37/1992 ??? ??? ??? ?????????????? ????) (3), ??? 28?? ?????????? 1992 (??? ????: ????
37/1992), ?????????? «???? ??????? ??? ?????. ??????? ??????» ??? ?????? ?? ???:

«? ??? ?????????? ??? ????? ?????????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????
????????? ? ?????? ? ?????? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ??????.

12. ?? ??? 88 ??? ????? 37/1992, ?? ????? ?????????? «????????? ??? ???»,
?????? ?? ??????:

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

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

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

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

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

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

6. ?? ?????????? ?? ?????? ?????????? ?? ?????????? ?? ?????? ?? ?? ?????????? ??? ??
????? ?? ??? ?? ?????????? ??? ?? ?????? ?? ?????? ???, ?????????? ?? ?? ??????????
????????? ??? ?????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ??? ?? ??????????
????? ??? ?????? ?????? ??? ?????????? ??? ??????.

? ?????????? ??????? ?? ?????????????? ????? ?? ?????? ??? ?????????????????? ?? ?????? ??
?????????? ??????????? ?, ?? ??????????? ?? ?????? ?????????????? ?? ?????? ?? ?????? ??
????? ?? ?? ??????????? ??????????, ?? ?? ??????????? ?? ?? ?? ?????? ?? ?????? ??
?? ?? ?? ?? ?????????? ?? ?? ?? ?????? ?????????? ?????????? ? ?????? ?? ?? ?????? ??
?, ???????????, ?????????? ?? ?????????????? ?? ?????? 80 ???????????.

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

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

1) ????? ? ?????????? ??? ?????????????? ?????? ?????????????????? ??? ?? ?????? 80 ??????,
????????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?? ?????? ??? ?????????? ???
????????? ?? ?????????????????? ? ?????????????? , ??? ?????? ?????????????? ?????????? ??????????
??? ?????????? ?????????? , ??? ?????? ?????????? ?????? ?? ?????????????????? ?????? ???
????? ??? ?????? ?????? ?????????? ?? ??? ?????? ??? ?????? ?????????????? ?????????? ??? ?????? ???
????????? ???.

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

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

14. ? CB, ? ?????????? ???. ?????? ?????, ????? ?????????????????? ???
????????????????? ?? ?????????????? ?????? ?????? ??? ????????, ???' ?????, ?? ?. ??
???. ?????? ???. ??, ?????? ?????????? ?????? Lito, ??? ?????? ?????????????? ???.
????????? ???. ???. ?????? ?????? ???. ???. ?????? ?????? ??? ?????? ?????? ????. ???.
????????? ???. ???. ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ????. ???.
????????? ?, ? CB ?????? ???. ???. ???. ?????? ?????? ?????? ?????? ?????? ??????,, ???.
???. ?????? ?????? ???. ???. ?????? ?????? ??? ?????? ?????? ??? ?????? ????. ???.
????????? ?, ??? ?????????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ????.
????? Lito.

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

16. ??? 14 ??????? 2014, ??????? ??????????? ???????, ?? ??????????? ????
?????????? ??? ?? ??????? ??? ?????? CB ?? ??????? ??? ?? ?????????????? ??? ??
????????? ??? ?? ?????? Lito, ??? 64 414,90 ??? ?? 2010, 67 565,40 ??? ?? 2011 ?? 60
692,50 ??? ?? 2012, ??? ???????????? ????. ???????????, ??????? ??? ??? ? ??? ??
??? ? ????? ??????????? ?????? ?? ??????????? ?????? ???????, ?? ??? ??????????
??? ?????, ?? ??????? ??? ?? ?????? CB.

17. ? ??????????? ??????? ??????????? ?????????? ??? ?? ??????????? ??? ???????????
?????, ? ????? ??????????? ?? ??????? ??? 10?? ??? 2018.

18. ? CB ??????? ??????? ??????? ??? ?????????? ?????????? ??? ?????????? ???
?????????. ??????????? ??? ?? ??? ?????? ??????? ??? ?? ??? ?????? ??? ??????????? ??
????????? ???????????, ?????? ????, ??? ?????? ??? ?????????? ??? ?? ??? ???????????
2013, Tulic? ??? Plavo?in (C-249/12 ?? C?250/12, EU:C:2013:722), ??? ?? ???, ???
?????????? ??????? ?????????? ??????? ?? ??????, ???' ????, ?????????? ?? ???, ???
??? ?????????? ??? ?????????? ??' ????, ??????? ?????? ??? ??? ?????? ???
????? ?????????? ?? ?????????? ??????? ??? ?? ??? ?????? ?????? ?????????? ??? ??
??????, ? CB ??????????? ???, ?????? ??? ?? ??????????, ?????? ??? ??????????
??????????, ?? ??????? ??? ?????????? ??? ?? ??? ??? ?????? ??????? ??? ??????? ??
????????? ??? ??????????? ???, ? ????? ?????????? ???????, ?????? ??? ??????????
????????? ??? ??????????? ???, ?? ?????? ?????????? ?????????? ???????, ??????? ??
????????? ??? ?????????? ??????; ?? ?????? ?????????? ??????? ??? ?????????? ??? ???????.

19. ?? ??????? ??????????? ??????? ???, ??????????? ?? ?????????? ??? ?? ??? ?????????? ???
?????? ????, ?????? ?? ??????????????? ?? ??????? ?? ??? ??????? 2006/112 ??????
????????? ??? ?? ???, ??? ?? ??????????? ?????? ???????????????, ??????????? ??
????????? ???????????, ??????? ?? ??????????? ?? ???????, ?????? ??? ?????? ???????????
??? ?????? ??? ??????? ??????? ???, ?? ??????? ?????????? ??? ??????????? ??? ??????????? ??
???.

20. ??? ??????? ???, ?? Tribunal Superior de Justicia de Galicia (????????? ??????????? ???
?????????) ?????????? ?? ?????????? ??? ??????? ??? ?????????? ?? ??????????? ?? ??????????
????????????? ??????:

«????? ?? ??? 73 ??? 78 ??? [?????? 2006/112], ??? ?? ?????? ??? ?????? ???
??????????, ??? ??????????? ??? ??????????? ??? ??????????? ??? ?? ??????????? ???????????,
????? ?? ??? ??????????? ??? ??????????? ??????????? ??? ???????????, ??? ??????
??? ??????????? ?? ?????? ??????????? ??? ????? ??????????? ????? ???????????, ??? ??????
??????, ??? ??????????? ??? ????? ??????????? ??? ????? ??????????? ??????????? ??? ??????
????????????? ?????? ?????? ??????????? ??? ?? ??? ?????? ??? ?????????? ???????????, ????
?? ?????????? ??? ??? ??? ??????????? ??? ?? ??? ?????? ??? ?????????? ??? ?? ??? ???;
????????? ??????????? ????;

????? ???????, ?? ?? ??????, ??? ??????????? ????, ??? ?????? ? ?????????? ???????
?? ?? ?????????? ???, ?? ?????? ????, ??? ?? ??????? ?? ??????? ??? ?? ??????????
?? ?????????? ??? 28?? ?????? 2016, Astone (C?332/15, EU:C:2016:614), ??? 5??
????????? 2016, Maya Marinova (C?576/15, EU:C:2016:740), ??? ??? 7?? ??????? 2018, Dobre
(C?159/17, EU:C:2018:161), ??? ?? ??? ??? ??????????? ??? ??????????? ??? ??????????? ???
????????????? ??? ???, ??????????? ?? ??????????? ??? ??????????? ??? ??????????? ??? ??? ??? ???
?? ?????????? ? ?????????? ???;»

IV. ???????

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

21. ?????????????? ?????????? ??? ?? ??????? ?????????????? ?????????????? ?? ?????????? ???
????????????? ??? ?????????????? ??? ? ??????? ?????????????? ?? ??????????, ??? ?????????????? ?
????????????? ??? ??????? ?????????????? ??? ? ?????????????? ?????? ?????????????? ???????
????????????? ?????????????? ??? ??, ??? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??????????
????????? ?? ?????????? ??? ? ??? ????? ?????????????? ??? ?????? ??? ?????? ?????????? ??????????
????. ?????? ?????? ?? ?????????????? ???, ??? ?????? ?????????? (4), ??? ?????? ???
??????, ??? ??????????, ?? ?????????????? ?????????????? ??? ?????? ?????? ?????? ?????????? ???
????? ?????????? ?? ?????? ?????????? ??? ?????? ??? ?????????? ?????? (5). ??? ??????????,
????????? ?? ?????????????? ?? ?????????????? ??????????, ??? ??? ?????? ??? ?????????? ??
????????????? ?? ?? ?????? 73 ??? 78 ??? ?????? 2006/112 ???????, ??? ?? ?????? ???
????? ??? ??????????????, ??? ?????????????? ??? ?????????????? ??? ?????? ??? ??????????
?????????????, ??? ?????? ??? ?????????????? ??? ?????????? ?????????????? ??? ??????????????
?? ?????????????? ??? ?????? ??? ?????????? ??? ?????????????? ?? ?????? ?????????? ?????????? ???
????????????? ?????? ?????? ??????????, ?????? ??? ??????, ?????? ?????????? ?????? ??????????
????????????? ?????? ?????? ?????????????? ?????? ?????????? ?????? ?????? ??? ?????? ???
????????????? ?????? ?????? ??????????, ?????? ??? ?????? ?????? ?????? ?????????? ?????? ?????? ???
????????????? ?????? ?????? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ?????????? ??? ?????? ?? ?????? ?????? ?????? ??? ? ??? ?????? ?????? ?????? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ? ??? ?????? ?????? ?????? ???
????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ? ??? ?????? ?????? ?????? ???

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

22. ?????? ?? ?????????????? ?? ?????????? ??? ?? ?????? 73 ??? ?????? 2006/112 ??????
?? «????? ?????????? ??? ?????» ??? ?????????? ??? ?????????? ?????????????? ??? ??? ??????????
?????? ? ??? ?????? ??????????. ??? ? ?????? 78 ??? ?????? 2006/112, ?? ?????? ?? ???
????????? ??? ?????? ?????????????? ?? ?????????? ??????, ?? ???, ?? ??????????, ??
????????? ??? ?? ??????, ?? ?????????? ??? ????. ??????, ? ?????? ?????? ?????? ??????????
????????? ?? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ? ??? ???
????????????? ??? ??? ?????????? ? ??? ?????? ?????? ?????????? ??? ?????????????? ??? ??? ???
????????? ??? ??? ?????? ??? ??????????. ??????, ?????????? ??? ??? ?????????? ??? ?????? ???
??? ?????????? ??????????, ? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????, ?????????, ?????? ?? ?????? ?????? ??? ?????? ?????? ?????? (6). ???????, ? ??? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????.

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

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

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

25. ??? ?????? ??? ?????? ??? ???????, ? ?????????? ? ? ??????, ?????? ?????????? ???
????????? ??? ???, ?? ?????? ?????? ?? ???, ??? ??? ???????, ?????? ?? ??????
??????, ??? ?? ?????? ?? ?????????? ?? ?????? ??? ?????? ?? ?????????? ?? ?????? ??? ??????
????? ?? ?????????? ??? ???, ??? ??? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ??????
?????????. ?? ?? ??????, ? ??? ??? ?? ?????????? ?????????? ??? ?????????? ??? ??? ???
??? ?????? ??? ?????????? ???????, ??? ?????? ??? ??? ?????? ??? ?????? ??? ??????
?????????, ?????????? ??? ? ?? ?????? ?????????? ??? ?? ?????????? ?????? ??? ??????????
????????? ??? ?????????? ??? ?????????? ???????, ? ?????????? ??? ?????? ??? ??????
????????? (9).

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

26. ?? ?????? ??? ?????????? ?? ?????? ?? ?????? ??? ?????? ??? ??????????????
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??
??? ??????????, ??? ??? ?????? ??? ?????? ??? ?????? ?????????????? ?????????? (10). ??
????????? ??? ?????? ?????????? ??? ?????????? ?????? ???????????. ?? ??? ??? ?????, ?????? ???
????? ?????????????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????? ?????????? ???
????????? ?? ??? ??? ?????? ?????????? ?. ?? ??? ??? ?????, ?????????? ?????? ?????????? ??
????? ?????????? ??? ?????? ?????????? ??? ??????????.

27. ?? ?????? ?? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ???
????? ?? ?????????? ??? ???????, ?? ?????????? ??? ?????????? ??? ?????????? ???
????? Fontana, ??? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? «?? ?????????? ?? ?????? ???
????? ?????????? ? ?????? ?? ?????? ??? ?????? ??? [????????????]» ??? ??? ??????????
??? ?????????? ?????????? (11). ??? ?????? ??? ?????????, ?? ?????????? ??? ?????? ???
????? Menci ??? «?? ?????? 325 ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? (12).

28. ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??? ??? ?? ??????????
????????, ???????, ?????? ???????. ?????, ?????? ?? ?????????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
(13) ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????

2006/112 ??????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????? ?? ????????????,
???????????, ??? ?????? ????????????, ??? ????????????????, ??? ?????? ?????? ???????????????,
????????????? ??? ?????????? (16). ????????, ?????????? ?? ?????? ??? ?????? ?????? ?? ??????????
?? ??? ???? ?????? ?????? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ??????????
???????????, ?????????? ? ?????????? ?????????? ?????????? ?????? ?????????????????? ??????
????? ??? ???? ?????????? ??????????, ??????????, ?????? (17).

29. ?? ??? ???? ?? ????????, ?????? ??????????, ??? ??? ?????? ???, ?? ?????????? ??? ??
?? ?????? ?????? ?????? ?? ?????????????? ?? ?????????? ??? ?? ?????? ?? ??????
????????? ?????? ?????? ?????? ?????? ?????????????? ??? ?????????? ??? ?????????? ???
????? ?????????? ????. ????????, ?? ?????????? ??? ?????????? ??? ?????????? «????? ?????????? ??? ??????»
???????????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ?? ??? ????
????????? ????. ?? ?? ??????, ?? ?????? ?????????? ?? ?????????? ?????????? ??????????, ????
?? ?????????? ?? ?? ?????? ??? ?????????? ??? ?? ??????, ??????????, ?? ??????????
???????????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ?????? ???
???????????, ?? ?? ?????? ??? ?????????? ??? ?????????? ?????????? ?????? ??? ?? ?????????? ???
???????????, ?? ?????????? ?????????? (18).

3. ??? ??? ?????? «????? ?????????? ??? ???»

30. ??? ??? ?????????? ??? 25 ??? ?????? 2006/112 ?????????? ??? ?? ??? ?? ???? ??
??? ?????? ??? ?????? ? ?????? ?????? ??? ?????? «????? ?????? ??? ?????», ??? ?
????????? ??? ?????? ?????? ?????????? ??? ?????? ?? ?????? ?? ?????????? ?????????????? ??
??? ?? ?????? ????. ??????????, ?????? ?? ?????? ?????? ??? ? ?? ?????? ?????? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?? ??
????? ??? ?????????? (19).

31. ??????, ?? ?????????? ?? ??? ?????????? ??? ? ?????? ?????? ??? ?????? Tulic? ???
Plavo?in ? ??? ???? ?????? ?????? ??? ?????? ? ?????? ?????? ?????? ?????????? ??? ?????? «?????
????????? ??? ?????», ??? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????????? ??
????????????? ? ??? ?????????? ??? ??????, ?????? ?? ?????? ??? ?????? ??????, ??? ? ?? ????
????????, ?? ?????????? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????????????? ???
?????, ?????????? ??? ?????? ??? ?????????? ??? ?????? ?? ? ?? ?????? ?????????? ??? ?????? ???
?? ?????????? ??? ?????? ?????????????? ???, ? ??? ?????? ?????? ??? ?????? ??? ??????
?? ?????????? ??? ?????? ?????????????? ???.

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

1. ?????? Astone, Dobre ??? Maya Marinova

32. ??? ?????? ?????????????? ??????????, ?? ?????? ?????????? ?????????? ?? ???
????? ????????, ??? ??? ?????????? Astone (20), Dobre (21) ??? Maya Marinova (22),
????? ?? ????????, ??? ?? ?????? ?????? ?????????????? ??? ?????????????? ??? ??????
????????? ?????????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??????, ??? ? ?? ??????
???????????, ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ? ?????? ? ??????, ??? ? ?? ??????
???????????, ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ? ?????? ? ?????? ??? ??????
?? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?? ?????? ??? ??????
????????????? ???' ?????? ??? ?????.

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

?????????? ??? ?????? ?????? ??? ??????????????? ??????. ??? ???????????????????, ??
????????? Astone ??? Dobre ??????? ?? ??????? ??????????? ??? ??? ?? ??????????? ??
????????? ??????? ??? ?????? ? ?????? ??????, ???????????, ?? ??????????? ?????? ??? ??
????????? ??? ??????????? ???.. ??? ?? ?????? ??? ?????? Maya Marinova, ??? ??
??? ?? ?????????? ??? «[?] ???? 2, ?????????? 1, ??????? ??, ?? ?????? 9,
????????? 1, ?? ????? 14, ?????????? 1, ??? ?? ????? 73 ??? 273 ??? ?????? [2006/112]
[...], ??? ?? ?????? ??? ?????? ??????????? ??????????? ??? ??????????? ?? ??????
?????????? ???????, [...], ??? ?? ??????, [...], ? ?????????? ??? ?????? [...] ??
?????????? ?? ??? ?????? ??????? ??? [...] ?????????? ?????? ??????????? ??
?????????, ???' ?????????? ?? ?????????????? ??? ??? ?????? ??????» (23). ??????, ??????,
?? ??????????? ???, ??? ??????? ??????, ?? ?????????? ??? ?????? ?????????? ??????????? ???
??? ??????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???
?????????? ??????????. ??? ???????, ?? ?????????? ??? ?????? ??? ?????????? ?? ?????? ???
???? ?? ??? ?????, ?? ?? ??????? ??? ?????, ?? ??????? ?? ?????? ??? ?????????? ???
?????????? ??? ???.

2. ?????? **Tlic?** ??? **Plavo?in**

34. ??? ?? ?????? ???, ? ?????????? ?????????????? ??? ?????? Tulic? ??? Plavo?in (24), ?
????? ??? ?????? ??? ?????????? ??? ??????? ?????????? ??? ?????? ?????????? ???????????
????????? ??????? ??????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? (25). ???
??????, ? ?????????? ??? ?????? ??? ?? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?? ??????
????????? ?????? ?? ?????????????? ?????????????? ?????????????? ??? ???, ???????, ??
????????? ?????? ???, ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ?????????????? ??? ?????? ??? ?????? ???, ?????????? ??? ??
????????? ??? ???, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????? ???, ?????????? ??? ?????? ??? ?????? ???
?????????. ??? ?????? ???, ?? ?????? ?? ?????? ?????? ??? ?? ?????? ??? ?????????? ??
????????? ??? ?????????? ???, ?????????, ?? ?? ?? ?????? 73 ??? 78 ??? ??????
2006/112 ?????? ?? ?????????? ??? ??? ?????? ???, ?? ?????????? ??? ?? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ??? ??
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ?? ??? ??
????? ???, ??? ??? ?????? ??? ?? ?????? ??? ?????????? ???.

35. ?? ??? ?????? ??? ?????? ?????????????????? ?????? ??????????, ?? ??????????
????? ??? ?? ?????? 73 ??? 78 ??? ?????? 2006/112 ?????? ??? ?????? ???, ?????? ?? ???
????????????? ??? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?? ?????????? ???, ? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ??? ??
??? ?????????? ??? ?? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??? ??
?? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??
?????.

36. ? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ???, ??????????, ??????????????
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ?????????? ??? ?????? ??
????????????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ?? ?????????? ??? ?? ??? ??
??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ??
????????? ???, ?? ??? ?????? ?? ?????? ?????? ??? ?????? 34 ??? 35 ??? ?? ??????
??? ?????? 36.

37. ??? ??? ?????? ??????????????, ? ??? ???? ?????? ?????????? ??? ?????????? ???

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

38. ???? ??? ?????? ?????????? ??????????????, ?? ? ?????????? ??? ?????????? ??? ? ??? ???
????????????? ??? ??? ??????????, ?????? ?? ?????? ?? ?????? ?? ?????? «?? ??? ?????? ???
??? ?????? ? ?????????? ??? ??? ?????? ?? ?????????? ?? ??? ??? ??? ?????? ?????? ???
??? ?????? ? ?????????? ??? ???».

39. ??????? ???? «???? [...] ??? ??? ???? ?????????? ??? ???» ??? ???
????????????? ?? ??? ?????????? ?????????? ?? ?????????? ?????????, ??????? ?????? ??
????????? ??? ??? ?????? ??? ?????????? ??? ??? ??? ?????????? ?? ?????????? ??
??? ?? ??? -???, ??? ??????- ??? ??? ??? ?????????? ??? ??? ??? ?????????? ?? ??? ??? ??????, ???
????????? ??? ??? «????» ?????? ?? ?????????? ??? ??? ?????? ??? ?????????? ??
??? ??? ?????? (26). ??????, ? ?????? ??? ??? ?????? ?????? ?????? ?????? ???
????????? ?? ????: ? ?????????? ??? ??? ?????????? ?? ?????????? ??? ??? ???
????????? ?? ??? ??? ?????????? ??? ??? ?????? ??? ? ?????????? ??? ??? ?????????? ???
??? ??? ?????????? ??? ??? ?????????? . ???????, ?? ?????????? ??? ??? ?????? ?????? ???
????????? ??? ??? ?????????? , ?? ??? ?????????? ??? ??? ?????? ??? ??? ?????? ???
????????? , ?????????? ?????? ??? ?????????? ?????? «????? ?????? ???»
(27). ??????, ?? ?????? ??? ??? ?????? , ? ?????? ??? ??? ?????? ??? ??? ???
?? ?????????? ??? ?????????????? ??????.

40. ? ?????????? ??? ??? ?????? ?? ?????????? ??? ??? ?? ?????????? ??, ??? ??? ??????????
????? ??? ?????? ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
??? ??? ?????? ?? ??? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ??? ???, ?????????? ??? ?????? ?????? ???, ???
????????? ??? ??? ?????? ??? ?????? ?????? , ??? ?????????? ??? ??? ?????? ??? ?????? ???
??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? . ?? ??? ?????? ?????? , ? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ?????? ???
????? ??? . ?????? ??? ?????? ??? ?????? ?????? ??? ? ?????? ??? ?????? ??? ?????? , ???'
????? ??? ???, ??? ??? ??? ???, ?? ??? ?????? , ? ?????? ??? ??? ??? ??? ?????? ???
?? ?????? ??? ??? ??? ??? ?????? ?????? , ?? ?????? ??? ?????? ?????? ?????? , ??? ?? ???
????? ??? ?????? , ??? ?????? ?? ??? ?????? ?? ??? ?????? ??? ?????? ?????? , ???
????????? ??? ??? ??? ??? ???, ???' ????, ?????? , ??? ?? ??? ?????? ???
????????? , ??? ?????? ??? ?????? ??? ?????? , ?????????? ??? ?????? ??? ??? ???, ???
????????? , ?????? ??? ?????? ??? ?????? (28). ??? ??? ?????? , ??? ???
????????? ??? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????? ???
??? ??? ?????? ??? ?????? , ?????? ??? ?????? ??? ?????? , ?????? ??? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? , ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? , ??? ?????? ??? ?????? ??? ?????? ???
(????????????????? ??? ?????? ??????).

41. ?????????? ?????? ??????????? ?????? ? ?????????? ?????? ??? ? ?????????? ???
????????? ?? ??????? ???. ?????? ?????, ?? ???? ??? ????????, ? ?????????? ?? ???,
???' ?????, ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ???,
????????? ?????????????????? ??? ??, ??????? ?? ??????? ?? ??????? ?? ??? ??, ??????? ??
???????????, ??? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??? ??, ??? ??
???????????, ??? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??? ??, ??? ??
???????????, ??? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??? ??, ??? ?? (29).

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

43. ??? ???? ??? ?????? ???, ??????? ??? ???? ?????????? ??? ?????? ??? ???, ???' ??????,
????????? ? ?????????? ??? ?????????? ??? ?????????? ??? ?????? Tulic? ??? Plavo?in: ??????????
????????? ??? ??? ?????????? ??? ???? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??????????
????????? ?? ?? ?????????? ??? ??????. ??????? ?? ??? ?????? ??? ?? ?????????? ??? ??
????????? ?? ?????????? ??? ?????, ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ???
?????????, ? ??? ?? ?????? ??????? ?? ??????? ??? ?????? ?????????????? ??? ??? ??
????????????? ??? ??? ??? ?? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ??
??? ?? ?????? ??????? ?? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? (30).

44. ??? ?? ?????? ?????????????? ???, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????
????????? ?? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ?? ??? ??
????? ??? ?????????? ??? ?????? ??? ?????????? (31). ??????????, ?? ?????????? ??? ??????
?? ?????????? ??? ?????? Tulic? ??? Plavo?in ??????, ??? ?? ??????????, ??? ?????? ??? ??
????????? ?????????? ??? ?????? ?? ??????? ?? ??????? ?? ?????????? ??? ?????? ??? ??
????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????, ??? ?? ??? ??
????????? ??? ?????? ??? ?????? ?? ??????? ??? ?? ??????? ??? ?????????? ??? ??? ??
?? ?????? ?? ?????? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ??.

45. ??????, ??? ??? ?????? ???, ? ?????????? ??? ?????????? ??? ?????? ?????? Tulic? ???
Plavo?in ?????? ?? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??
?? ??? ?????????? ??? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
??? ?????? ?? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??????????????, ??????????????
?????, ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? ??????, ??? ?????????? ??? ?????? ??? ?????? ??? (32).

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

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

????????? ??? ?????????? ?????????? (33).

47. ???????????, ??? ? ??????????? ????? ?????????????? ?????? ??? ??????????? ???
????? ????????, ??? ?????????? ??? ?????? ?????? ?????? (? ?????? Tulic? ??? Plavo?in ???
????????????? ?? ? ? ?????????? ??? ?????????????? ??? ?????? ??? ?????? ?????? ??? ???),
????? ?????? ???, ?? ? ?????????? ?????????????????? ??? ?? ??????, ? ??? ?? ???
????????? ??? ??? ?????????? ??? ???????????, ? ??????, ?????????, ?? ??? ?????? ???
????????????? ?????? ????. ??????, ? ?????????? ?? ??? ?????? ?????? ?????? ??? ??? ???
????? ?? ? ??? ?????????? ??? ?????? ??? ?????? (?) ?? ?????? ??? ?????????? ???
????????? ?????? ????) (34). ???????, ??? ???????????, ? ??? ??? ?????? ???
????????? ?????? ?? ?????? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????? ?????? ??? ?????? ?????? ???????????, ?????? ??? ?????????? ?? ??????
? ?????? ??? ?????????? ?? ?????????????? ?? ?????? ??? ?????? ?????? ??? ??? ??????
????? ??? ?????????????? ?????? (35). ??? ?????? ?????? ??? ???, ??? ??????????????
??? ?????? ?????????? ??? ???????????, ? ???, ? ?????? ?????? ?????? ??? ??? ???
??????????, ?????????? ?? ??? ?????? ?????? ?????? ??????????? (36).

48. ??' ???? ??? ???????, ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ??
?????????? ? ??????, ?? ??? ???????, ?? ??? ?????? ?????????????? ??? ?????? ??? ???????, ??
????????? ? ?????????? ?? ??? ??? ?????? ???????????, ??????, ?????????? ??????? ??
????????? ?? ??? ??? ?????????? ??? ??? ??? ??? ?????? ??? ?????? ?????????? ?? ??? ???
????? ??? ? ??????. ???????, ??? ?????? ?????? ???????, ???????????, ?? ??????????
????????? ??? ?????? ?? ??? ?????? ?????? ? ?????????? ??? ?????? ??? ???????, ??? ??????? ??
????? ???????, ??? ??? ???????, ??? ??? ?????? ?????????? ??? ?????? ?????????? ?? ???
??? ?????? 38 ??? ??????? ?????????? (37).

49. ???????????, ??? ?????? Tulic? ??? Plavo?in, ?? ?????????? ?????????? ??? ??
????? ??? ?????? ?? ??????? ?????????????? ?? ?????????? ?? ?????????? ??? ?????? ???
????????? ?????? ?? ?????????? ?? ?????????? ?? ?????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ??? ?????????? ??? ??? ??? ?????? ?????????? ? ?????????? ???, ??????
????????? ?? ?????????? ? ?????????? ????. ??????, ? ?????? ??? ?????????? ???
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????
????????, ??????, ???????, ????????. ???????, ? ?????????? ?????? ?????? ??? ?????????? ??
?????? ???, ??? ??????????, ? ?????? ??? ?????????? ??? ??? ? ??? ??? ?????????? ???
?? ??????? ?? ??? ?????????? ??? ?????? ??? ?????? ???????, ? ?????????? ?????? ?? ???
????????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ????
????????? ?????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
??? ?????? ?? ??? ?????? ?????????? ?? ??? ??? ?????? ??????????, ??? ? ?????????? ??
????????? ?? ?????? ??? ??? ?????? ?????????? ??? ??? ?????? ?????????? ??? (38).

50. ?? ??????? ??? ? ??????????? ??? ?? ?????? ?? ?????????? ??? ?????? ???, ??
??????????, ?? ??????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???????, ??? ?
????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???, ??????, ??????, ??
????????????? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????? ???, ?????? ?
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????? ???
(39). ??? ???? ???, ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (???, ??????, ??????? ??
????????????? ???) ?????? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????????
????????? ??? ??????????, ??? ???? ???????, ??? ??? ?????? ?????????? ??' ??? ?? ??? ??????,
?? ?????????? ??? ???? ?????? ???????, ??? ?????? ?????????? ??? ?????? ??? ?????????? ???,
????????? ? ??? ??? ???????????, ??? ???? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
?? ?????????? ??? ??? ?????? ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
?? ?????????? ??? ??? ?????? ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???

??? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? (40).

51. ??????? ? ?? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????
?????????? ?????? -? ?????? ?????????? ??? ?????? ?????? ?????? ?? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????????? ???- ?????? ??? ? ?????????? ??? ?????? ??????
????????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ?? ??????, ?? ??? ??????, ?? ? ?????? ???,
????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

52. ???????, ??? ?????? ???????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ???
????????? ??? ?????????? ??? ?????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????
??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ?????? (41).
????? ?????? ?????? ?????????? ?? ?????????? ?? ? ??? ? ?????? ??? ? ??? ? ??????????????
????? ?? ? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
??? ?????? ??? ???? ?????????? ??? ?????? ?????????? ?? ?????? ??? ?????? ?????? ??????
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??????
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????.

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

54. ??? ? ?????????? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ???
????????? , ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ? ?????? ??? ?????? ??? ?????? , ?????? ?? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? . ?????? , ?????? ??? ?? , ?????? ???
????? ?????? ??? ?????? , ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? (42), ?????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? , ?????? ???
????? ??? ???? ?????? ??? ??, ?????? ?? ?????? ?????? , ?????? , ??? ? ?????? ??? ??
????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? , ?????? , ?????? ??? ?????? ???
????????? ?????? (43).

55. ???, ? ?????? ??? ?????? , ?????? , ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?? ?????? ??? , ?????? , ??? ??????
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ,
????????? , ??? ?????? ?????? ??? ?????? ?????? , ??? ? ?????? ??? ? ??????
????????? ??? ?????? Tulic? ??? Plavo?in ??? ?????? ?? ?????? ??? ?????? ??? ???? ???
??? ?????? . ??? ??? ?????? , ?????? ?????? ?????? ??? ?? ?????? ??? ???? ?? ?????? ??? ???? ??
????? ??? ???? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? , ?????? , ??? ???? ??
????? ??? , ?????? , ? ?????? ??? ?????? ?????? ??? ?????? ??? ???? ?? , ?? ?????? ??
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ???? ??.

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

57. ????? ??? ?????? ???, ? ?????????? ?????? ??? ???? ?????? ?????? ?????????? ?????? ??? ????
????? ??? ?????????????? ??? ???? ?????? ??? ?????? ?????? ??? ???? ?????? ??? ???? ?????? ??? ????
????? ?????? Tulic? ??? Plavo?in ?? ??? ???? ???? ?????????? ?? ??? ???? ?????? ??? ???? ?????? ??? ????
??? ? ?????????? ??? ???? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ???? ?????? ??? ????
????????? ???, ??? ???? ??? ???? ?????? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ????
????????? ??? ???? ???? ?????? ??? ???? ?????? ?????? ??? ???? ?????? ???, ??? ???? ?????? ??? ???? ????
????????? ???, ??? ???? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ???? ????
????? ??? ???? ?????? ???, ??? ???? ??? ???? ?????? ??? ???? ?????? ???, ??? ???? ?????? ??? ???? ???? ????
????????? ??? ???? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ?????? ??? ???? ???? ???? ????.

58. ??????????, ?? ?????? ??????????? ?????? ??? ? ?????? ?????????? ??????????? ???
????? ?? ??????????, ?? ?????? ???????, ??? ?????????? ?????? ?? ?????? ?????? ?? ??????????
????? ?????? ?????? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?????????? ?? ?????
????????????? ??? ???, ??????? ?? ??? ?????????? ?? ?????? ??? ?????? ?? ?????? ?? ???
?????????. ??? ?????? ?? ??????, ? ?????????? ??? ?????????? ????? ?????????? ??? ?????
Plavo?in ?????? ?? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????
????????? ??? ??? ?????????? ??? ?????? ?? ??? ?????????? ??? ?????? ?????????? ?
?????????.

59. ???????, ?? ??????? ???? ?????????????? ??? ?????? Tulic? ??? Plavo?in ?????? ??
?????????? ??? ?? ?????? ??? ?????? ?????????????? ??? ?????????? ??? ??? ?????? ?
????????? ??? ??? ?????? ?????? ??? ?? ?????????? ??? ? ?????????? ??? ??? ?????????? ??
????????? ??? ??? ??? ???, ??? ?????????? ??? ??????????, ?????????? ??? ??? ??????
????????? ??? ?????????? ?? ??? ?????? ??? ?????????? ??? (45). ????????, ??????
????? ?? ?????? ??? ?? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ??? ?????? ???, ?? ??????
?? ?????????? ??? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ??
????????? ??? ?? ?????? ? ?????? ??? ?? ?????????? ??? ?? ?????????????? ??? ??? ?????? ???
????????????? ???, ?????????? ?? ?????? ??? ? ?????????? ??? ?????????????? ??? ?????? ???
????????????? ???.

60. ?????????? ???, ??? ????????????, ??? ???? ????? ?????? ?????? ?????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ??? ?? ?????????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????????? ?
????? Tulic? ??? Plavo?in ??? ??? ??????????. ??? ??? ?????????? ????????????,
???????????, ????????, ??? ?? ?????????? ??? ?????????? ??? ?? ?????????? ???, ???
???, ?????????????? ????, ?? ?????????????? ??? ?????? ?????????? ??? ?? ?????????? ???
????? ??? ?? ??? ?? ?????????? ??? ? ?????????? ??? ?????????? ??? ?? ?????????? ???
????? ??? ?? ??? ?? ?????????? ??? ??????????, ? CB ??????? ?? ?????????? ??? ? ?????????? ???
????? ??? ?? ??? ?????????? ??? ??????? ??????????, ??????????, ??? ??? ??????????
????? ??? ?? ??? ??????? ?????????? (????????????????? ??? ???), ? ?????????? ???

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

V. ???????

61. ??' ?????? ??? ????????????, ???????? ??? ??????????? ?? ??????????? ??? Tribunal
Superior de Justicia de Galicia (???????) ??????? ??? ????????, ???????) ??? ?? ?????? 73
??? 78 ??? ??????? 2006/112/??, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ???????
????? ????????????, ??? ?? ?????? ??? ?????? ??? ????????????, ???
????????????? ??? ????????????, ??? ?? ?????? ?????????? ????????????, ??? ?? ???
????????????? ??? ?????????? ????????????, ??? ?? ?????? ????????????, ??? ?? ???
????????????? ?? ?????? ?????????? ?????????? ???? ?? ?????? ????????????, ???, ???
????????????? ??? ?????? ?????? ?????? ?????? ?????????? (????, ??? ?????????? ?????? ??????????
??? ?????????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ??? ??????
????????????? ??? ?? ?????? ?????????? ??????????), ? ?????????? ??? ??????????? ??
???? ?? ??????? ??? ?? ?????????????? ??? ?? ?????????? ??????????. ??????, ? ??????
????????? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ?????????? ?????????? ?? ?????????? ???
??? ??????????????, ??? ?? ?????????? ?????? ?????????? ?????????? ?????????? ??????????, ??? ??
???? ?? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?? ?? ?????????? ?????? ?????? ???
(????????????????? ??? ??) ??? ?????????? ?????? ? ??????????.

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

2 ?? 2006, L 347, ?. 1.

3 BOE ??. 312 ?? 29?? ?????????? 1992, ?. 44 247.

4 ??., ?????? ??????, ??????????? ??? 26?? ??????????? 1986, Marshall (152/84, EU:C:1986:84, ???? 48), ??? 12?? ????? 1987, Traen ??. (372/85 ??? 374/85, EU:C:1987:222, ??????? 24 ??? 26), ??? 14?? ??????? 1994, Faccini Dori (C?91/92, EU:C:1994:292, ??????? 20 ??? 23), ??? ??? ?????????? 2004, Wells (C?201/02, EU:C:2004:12, ????? 56), ??? 21?? ?????????? 2010, Accardo ??. (C?227/09, EU:C:2010:624, ????? 45), ??? 24?? ?????????? 2012, Dominguez (C?282/10, EU:C:2012:33, ????? 37), ??? ??? 15?? ?????????? 2015, Ryanair (C?30/14, EU:C:2015:10, ????? 30).

5 ?????? ??????? ??? ?? ??????????? ????? ??????????? ??? ? ???? ??? ?????????????? ???
????????????? ???????, ???? ??????????? ???? ?????? ???? ???? ?? ???? ?? ?????? ?? ?????????? ?
????? ??????? ???? ?????? ??? 21?? ?????????? 2006, Halifax ??. (C?255/02,
EU:C:2006:121), ??? ?????? ??????? ??? ?????????? ?? ??????, ???? ?????? ???? ???
???????. ????. ??????? ??? 22?? ?????????? 2017, Cussens ??. (C?251/16, EU:C:2017:881,
????? 27). ????????, ? ??? ?????? ?????? ??? ????? «????????????? ??????», ?????? ?
????? ???? ???? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? (?. ?????? ??? 21??
????????? 2006, Halifax ??., C?255/02, EU:C:2006:121, ????? 74), ???? ?? ?????? ???
????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
?????. ??? ??? ??? ?????? ??????, ?????? ?? ?????????? ??? ?? ?????? ?????? ?????????? ???
????????? ?? ?????????? ??, ?????????? ??? ?????? ??? ?????? ?????? ?????????? ???
????????? ??? ?? ?????? ??????, ?????? ?????? ?? ?????? ?????? ?? ?????????? ??? ??????????
?????????, ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?????? ?????????? ??? ???
?????. ????. ?????? ??? 5?? ?????? 2004, Pfeiffer ??. (C?397/01 ??? C?403/01,
EU:C:2004:584, ?????? 108 ??? 118).

6 ????., ??? ??????????, ??????? ?? 3?? ??????? 2006, Banca popolare di Cremona (C?475/03, EU:C:2006:629, ????? 28).

7 ?????? ??? ?????????? ??? ?????????????? ??? ??? ?????? ??? ?????????????? ??? ?????????????? ???
??? ?????? ??????????, ?? ?????? ??? ??????, ??? ?????? ?????? ?????????? ??????????, ??
????????????? ?????? ?????? ?? ?????????????? ??? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ????.

8 ?. ???? 168 ??? 179 ??? ?????? 2006/112.

9 ??., ??? ??????????, ??????? ??? 5?? ?????????? 2016, Maya Marinova (C-576/15,
EU:C:2016:740, ??? 39).

10 ??? ??????????, ?????????? ?? ?????????? ??? ?????? «?????????????» ??? ???
6 ??? ?????????? ?????????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????
????????? ?????????? (????) ??? ??? ????? «?????» ??? ????? 7 ??? ???, ?? ??????????
????????? ??? ?????????? ??? ?????????? (????) ?????????? ??? ?????????? ??? ??????,
??? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????? ?????? ??????????????
???, ???????, ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??
????????? ?????????? ??? ??? ?????? ?????????? ???., ?????, ?????? ??? ?????? ??? 24??
????????? 1994, Bendenoun ??? ?????? (CE:ECHR:1994:0224JUD001254786, § 47).

11 ?. ?????? ??? 21?? ?????????? 2018, Fontana (C-648/16, EU:C:2018:932, ?????? 33
???, 34).

12 ?????. ?????? ??? 20?? ?????? 2018, Menci (C-524/15, EU:C:2018:197, ?????? 19).

13 ???? ?????? ?????????? ??? ??????????, ?? ?????? ??? ?????????????? ?? ??????????
?????????????, ?????????? ??? ?????????? ?????? ?????????? ?? ?????????? ??? ??????????
??? ?????? ??? ??????, ?????? ??? ?? ?????????? ?????????? ?????? ?????????? ??? ??????
????????? ??? ??????. ??, ?????????? ??? 10?? ?????????? 1984, von Colson ??? Kamann (14/83,
EU:C:1984:153, ????? 28), ??? ??? 21?? ?????????? 1989, ?????????? ??? ?????? (68/88,
EU:C:1989:339, ????? 24). ???., ?? ???? ??? ?????? ?????? ???, ?????? ??? 5??
????????? 2017, M.A.S. ??? M.B. (C-42/17, EU:C:2017:936, ?????? 34 ??? 35).

14 ??????????????, ?? ????? 273 ??? ?????? 2006/112 ?????????? ??? ?? ????? «?????»
?? ?????? ??? ?????? ???, ?? ?? ?????, ?????? ?? ?????????? ??? ?? ?????? ???
????????? ?? ?????? ??? ?? ?????????? ?????????? ?????????? ??????. ??????, ? ?????????? ???
????? ?????? ?? ?????? ??? ?????? ?????? ?????????? ?????? ?????? ??? ?? ?????? 310,
????????? 6, ??? 325 ???, ?????? ???, ??????????, ??? ??? ?????????? ??? ?????? ???
?? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ??? ??????. ????. ??????
??? 5?? ?????????? 2017, M.A.S. ??? M.B. (C-42/17, EU:C:2017:936, ????? 30), ???, ???
????? ??? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?????????????? ???
????? ??? ?????? ?? ?????????? ???, ?????? ??? 5?? ?????? 2016, Ognyanov (C-614/14,
EU:C:2016:514, ????? 34).

15 ?. ?????? ??? 21?? ?????????? 2018, Fontana (C-648/16, EU:C:2018:932, ?????? 33
???, 34).

16 ?????. ?????????? ??? 5?? ?????????? 2017, M.A.S. ??? M.B. (C-42/17, EU:C:2017:936,
????? 33), ? ??? 20?? ?????? 2018, Menci (C-524/15, EU:C:2018:197, ?????? 20).

17 ?????? ?????????? ??? 21?? ??????? 2012, Mahagében ??? Dávid (C-80/11 ??? C-142/11, EU:C:2012:373, ????? 47), ??? ??? 6?? ?????????? 2012, Bonik (C-285/11, EU:C:2012:774, ?????? 41 ??? 42).

18 ????. ??? ?????? ???, ?? ????. ??????? ??? ???. ??? ?????? ???. 7?? ?????????? 2013, Tulic? ??? Plavo?in (C-249/12 ??? C-250/12, EU:C:2013:722), ??? ?????? ?? ??????? ??? ?????????? ??? ??????? ??? ??????? ??? ???????.

19 ?????? ??????? ?? ???? 74 ??? 82 ??? ??????? 2006/112 ?????????? ??????????
????????? ??? ?? ???? ?????? ??? ?????? «????? ??????? ??? ?????» ??? ????? 73 ???
???????, ?? ?????? ?????????? ???????????, ??? ?????????????? ??? ????? ?????????? ???
26 ??? ?????? ???????, ??? ?????????? ??? ?????????? ?????????????? ??????? ??? ??
????????????? ?????????????? ??????. ??????, ?? ?????????? ?????????? ?????????? ??????????
????????? ??? ?????? ??? ?????? ??????????: ??? ?????????? ??? ?? ??????????
????????? ?????????? ?????????? ?????????? ??? ?????? ???, ???, ?????????, ?? ??????????
????????? ?????? ??? ?????? ?? ?????????? ?????? ?????????? ??? ?????? ??? ??????????
????????? ??? ?????? ?? ?????? ??? ?????????? ?????????? ??? ?????? ?????????? ??? ??
??? ?????????? ???????????. ???????, ? ?????????? ?????????? ??? ?????? ??? ?????? «?????
????????? ??? ?????» ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? 273 ??? ??????
2006/112, ?? ?????? ?????? ??? «[?]?? ?????? ??? ?????? ??? ?????????? ??? ??????
????????? ??? ?????? ?????????? ??? ?? ?????????? ??? ?????? ?????????? ??? ??? ??
??? ?????? ??? ??????, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????
??? ?????????? ??? ?????? ??? ??? ?????? ??? ?????????????? ??? ??? ?????????? ??? ??
???? ?????? ??? ?????? ??? ?? ??? ?????? ??? ?????????? ??? ?? ?????????? ??? ?????? ??? ??????,
???? ?????????? ??? ?????? ??? ?????, ?? ?????? ??? ?????? ??? ?????????? ??? ?? ??????????
?????» (? ?????????? ??? ??????). ???????, ??? ?? ?????? ??? ?? ??? ??????????
????????? ??? ??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ??????
??????????. ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ????
????????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???, ????
??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 273 ??? ?????? 2006/112
??? ??? ?????? ??? ?? ?????? 273 ?????????? ?? «????? ??????????» ?????? ???
????????? ??? ?????????? ??? ?????? XI, ? ?????? ?????????? «????????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??

20 ??????? ??? 28?? ??????? 2016, Astone (C-332/15, EU:C:2016:614).

21 ??????? ?? 7?? ??????? 2018, Dobre (C-159/17, EU:C:2018:161).

22 ??????? ??? 5?? ?????????? 2016, Maya Marinova (C-576/15, EU:C:2016:740).

23 ????? 50 ??? ?? ??? ???????????.

24 ??????? ??? 7?? ?????????? 2013, Tulic? ??? Plavo?in (C-249/12 ??? C-250/12,
EU:C:2013:722, ??? ????: ??????? Tulic? ??? Plavo?in).

25 ?? ??????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ??????????????.

26 ????, ????, ????????, ??? 3?? ?????? 1997, Goldsmiths (C-330/95, EU:C:1997:339,
????? 15), ??? ?? 26?? ??????? 2012, Balkan and Sea Properties ??? Provadinvest (C-621/10
??? C-129/11, EU:C:2012:248, ????? 44), ??? ?????? ??????????? ?? ??????????? ???
?????? Tulic? ??? Plavo?in. ??? ?????? ?????????? ??? ?????????? Tulic? ??? Plavo?in
????????????? ? ??? «the amount paid by the taxable person», ??? ??? ?????????? ????

? ?????????? ???? «superior? celei primite de persoana impozabil?» ??? ??? ?????? ???? «que l'assujetti a perçu», ??? ???????, ??? ???????, «paid the taxable person».

27 ? ???? «????? ??? ??????????????» ??????, ?????, ?? ?????????? ??????, ??? ??????
 ???, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????. ?????. ?????? ???
15?? ??????? 2012, Zimmermann (C-174/11, EU:C:2012:716, ??? 48).

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

29 ???????, ???????, ?? ?????????????? ???, ??? ?? ??????????? ?? ?? ?????????? ?? ?????????? ??
?????????? ???????, ? ?????????? ???????, ???????????, ?? ?? ?????? ?????????? ???????.
??????????, ?? ??????????? ??????? ?????? ?????????????????? ??? ?? ??????? ?? ???????, ?? ???????, ??
?? ??????????? ??????? ?????? ??????? ??? ??????? ??????? ??????? ??????? ? ???????????????, ???????,
?????????? ??????? ?????? ??????? ??????? ??? ??????? ??????? ??????????? ?? ?? ??? ??????????? ???
?????? ?? ??????????? ??????? ??????? ??????? ???????????????, ?????? ????????????????
??????????, ??? ? ??????? ??? ??????????? ??????? ??????? ??????? ??????? ? ???????????????, ??.,
??? ???????????, ??????? ??? 16?? ?????????? 2019, Glencore Agriculture Hungary (C-189/18,
EU:C:2019:861, ????? 34 ??? ??? ?????????????? ???????). ????? ??? ??????? ??? ??? ??
?????????? ??? ? ?????? ?????????? ??? ?? ?????? ?? ?????????????? ??? ?????? ??? ???????, ???
?????? ?? ??? ?????? ?????????????? ??? ?????? ??????? ? ??????? ?? ?????????? ???, ??? ??
?????? ?? ??? ?????? ?? ??????? ??? ?????? ??? ??????? ??? ??????? ??????? ??? ?????? ??? ???. ??.
????????? 21?? ??????? 2012, Mahagében ??? Dávid (C-80/11 ??? C-142/11, EU:C:2012:373, ????? 46).
???? ?? ?????? ??? ?????? ??????????? ??? ??????????? ??? ??? ?????????????? ? ???????
?????????? ?? ??????? ?? ?????????? ??????????? ???, ?? ??????????? ????? ??????????? ??? ?
?????????????? ??????? ?? ?????? ??? ?? ?????? ??? ??????????? ?? ??????????? ??????? ????
???? ?? ??????????? ??? ?? ?????? ??? ?????????????? ??????????? ??????? ??? ??
?????????? ?? ?????????? ??? ?? ?????????? ??? ???????????, ?? 19?? ?????????? 2017,
Paper Consult (C-101/16, EU:C:2017:775, ????? 52). ???????????, ??? ?????????? ???????
??? ??? ??????? ??????????? ?? ?? ?????????? ???????, ? ?????????? ??? ?????????? ???????????, ??
??????????, ??????? ??? ?????????????? ??????? ??????????? ??? ?????????? ???????????, ??
?? ??????????? ??????????? ??? ?? ?????????????? ??? ?????????????? ??? ?????? ?????? ??????????? ??
?????? ?? ?????????? ??????????? ?? ?????????? ??? ?????????????? ??? ?????????????? ???, ???, ?????
21?? ???????, Mahagében ??? Dávid (C-80/11 ??? C-142/11, EU:C:2012:373, ????? 60).

30 ??' ?????? ??????? ??' ?????? ?????????????????? ??? ?????????????? ??? ?????????????? ??
????????????? ??? ?????? Fontana, ??? ???? ?? ?????????? ??????, ??????????, ??? ??????
????????, ?? ?????????? ??? ?????? ??? ?????? ?????? ?? ?????????? ?? ?????????? ??????
????????, ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ? ?????????? ?????? ??????
??????????, ??? ?????? ??? ?????????????, ??? ??? ?????????? ??????, ??? ?????? ??????
????????? ?????????? ??? ?????? ?????? ??????, ??? ?????? ?????????? ?????? ??? ??????
????????? ??? ?????? ?????? ?????? Tulic? ??? Plavo?in. ?. ?????? ??? 21??
????????? 2018, Fontana (C-648/16, EU:C:2018:932, ?????? 36).

31 ????' ??????????, ??????????, ???? ???? ?? ???? ????? ?????????????? ?? ???? ???? ??
????? ?? ???? ?????? ??????? ?? ???? ?? ???? ???? ? ???? ????? ?? ???? ?????? ?? ???? ?????? ??

?????????? ? ?????????? ??? ????? ?? ?????????? ??? ??? ??? ????? ?????? ??? ?
????????? ????????, ??? ? ?????????????? ??? ????? ?????? ?? ?????????? ??????????????
????????? ??? ???????????. ?. ?????? ??? 31? ?????? 1971, ???????? ???
????????? (22/70, EU:C:1971:32, ??? 60), ??? 6?? ?????? 1979, Simmenthal ???
????????? (92/78, EU:C:1979:53, ??? 32), ??? 17?? ?????????? 1987, ?????? ???
????????? (21/86, EU:C:1987:88, ??? 7), ??? ??????????????, ??? ??? ?????? ???
????????? ??????????, ?????? ??? 23?? ?????? 2020, Campolargo ??? ?????? (T-
372/00, EU:T:2002:103, ??? 109).

32 ???????? ??' ????? ??? ? ??????? ??? ?????? ?????? ?????? ?????????? ??? ??????????
??? ????? ? ????? ?????????? ??? ??? ??? ?????? 2006/112. ????????, ?? ?????? 80
??? ?????? 2006/112, ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??
????? 73 ??? 78 ??? ?????? ??????, ?????????? ???, ??? ?????????? ??? ?? ?????? ???
????????? ??? ??? ?????? ?????? ? ??? ??? ?????????? ?? ??? ??? ?????????????? ???
????????? ?????? ??? ?????? ??????, ?? ?????? ??? ?????? ?? ?????? ??? ?????????? ??
????????? ?????? ?? ?????? ?????? ??? ??? ?????? ??? ?????? ??? ?????????? ?? ???????????. ??.,
?????, ?????????? ??? 26 ??? ????? 77 ??? ?????? 2006/112.

33 ????????????, ??? ??? 28 ??? ???????? ??? 2?? ?????? 2020, Terracult (C-
835/18, EU:C:2020:520), ?? ?????????? ?????? ??? «?? ? ?????? ??? ?????????? ???
????????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ???????, ? ??? ???
????????????? ??? ??? ?????? ? ?? ?????????? ?????????? ?????? ?? ?????? ??
?????????????, ????? ? ?????????????? ?????? ?? ?????????? ??? ??? ?????? ??? ??????
?? ?? ??? ?????? ??????». ??????, ?????? ??? ?????????? ??? ?????? ?????? ??????
????????? ???, ?? ?????????? ??? ??? ?????? ?? ?????????? ??? ?????? ?????? ??????
?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??? ??? ???.

34 ??? ?????? ?????????? ??? ???????????, ?? ?????? ?????????? ??? ??? ??? ???
?????? ??? ?????????? ??? ??? ?????? ??? ?????????? ??? ?????????? ?????? ??????????
??? ?????? ??? ??? ?????? ???, ??? ?????? ?????? ?????????? ??? ?????? ?????? ??????????
????? ?? ??????????, ?????? ???, ?????????? ? ???????, ?????????? ?????????? ??
????? ??? ??? ???, ?????? ??? ?? ?????????? ??? ??? ?????? ?????? ?? ?? ?????? ??
????????? ?? ?? ???????. ?? . ?????? ??? 6?? ?????? 2006, Kittel ??? Recolta Recycling (C-
439/04 ??? C?440/04, EU:C:2006:446, ??? 46).

35 ??????????, ?? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ???????, ??
????? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? 10 ??? ??????????
???????. ?? ?????? ?????? ?????? ?????? ?????? ?????? 20 % ??? . ???????, ???
????? ??? ???? ?? ?????? ?? ?????, ? ??? ???? ?? ?????? ??? 12 ????
(????????????????????? ??? ??), ??? ?????? ??? ???? ??? ???? ?? ?????????? ???
????????? ?? ?????? ??? ?????????? ?????? ?????? ?????? ?? ?????? 2 ????. ?? ??????? ???,
?? ??? ?????? ?? ?????? ??? 24 ??? (????????????????? ??? ??), ? ??? ??? ??
????????? ?? ?????? 4 ???, ??? ???? ??? ???? ?????? ?? ?????? 2 ???, ??????
?? 2 ??? ???? ?? ?????????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?? ???
????? ??? ???? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? 36 ????
(????????????????? ??? ??), ? ??? ???? ?? ?????? ?? ?????? ?? ?????? ??? 6 ??? ??
? ??? ??? ???? ?? ?????? ??? 2 ??? (6 ??? ?????? ?????????? ?????? 4 ?? ????
????????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ??
????? ??? ???? ?? ?????????? ?? ?????? ??? 6 ???, ?????? ?????? ??? ??? ??? ??
?? ??? ?????????? ??? ?? ???? ?????????? ?????? ??? ?????? ?????? ?????????? ??? ??? ???
????????? ??? ??? ?????? ?????? ?????? ?????????? ?????? ??? 36 ????
(????????????????? ??? ??).

36 ??., ??? ??????????, ?????? ??? 3?? ?????? 2006, Banca popolare di Cremona
(C?475/03, EU:C:2006:629, ??? 28).

37 ??? ??? ?????? ???, ??? ?? ?????? ??? ???? ?????? ?????? ?????????????? ?????? ?? ???
????? ?????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??????, ??? ?????? ??????
????? ?? ?????????? ?? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

38 ??????, ??? ?????? ?????????? ??? ??????????, ? ?????????? ?????? ?? ??? ?????? ??
????????? ?? ?????????? ??? ?????? ?? ?????????? ??? ?????? ?????? ??? ?? ?????????? ???
????? ?????? ?? ?????? ??? ??????????, ?? ??? ?????????? ??? ?? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ?????? 3?? ?????????? 2020,
Vikingo F?vállalkozó (C?610/19, EU:C:2020:673, ??? 66).

39 ?????????? ??? ???? ?? ?????? ?????????? ??? ???? ?? ?????? ??? ?????????? ?? ??? ?????? ????
??.

40 ??? ?????? ??? ?????? ?????????? ??? ??????, ?? ?????????? ??? ???? ??????????
????????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?? ??????????
????????? ??? ??????, ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

41 ??' ???? ?? ?????? ???????????, ? ???????? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?? ??
?? ?????? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ??? ??????
????? ??? ?????? ??? ?????????? ??? ?????? ???: ? ?????? ?????? ??? ?? ?????? ??? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ????
??? ?????????? ??? ?????????? ???, ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ???
??, ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????.

42 ??., ??? ??????????, ?????????? ??? 22? ?????????? 2018, MEO – Serviços de
Comunicações e Multimédia (C-295/17, EU:C:2018:942, ??? 43), ? ??? 11? ?????? 2020,
Vodafone Portugal (C-43/19, EU:C:2020:465, ??? 40).

43 ????????, ???????? ??? ?????? ??? ?????? ??? ?? ?????????? ????????,
????????? ??? ???????? ??? ?????????? ??? ?????????? ??? ?????? ???, ????????, ??? ??
????????? ??? ???????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???,
????????? ?? ?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??., ??? ??????????,,
????? ??? 5? ?????????? 2016, Maya Marinova (C-576/15, EU:C:2016:740, ??? 48), ???
????? ?? ?????????? ??? «????? ??? ?????? ?????? ??????».

44 ? ????????, ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ?? ?????? ???, ???
??????????, ? ?????????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????? ?????? ??????????
?? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??????
????? ??? ?????? ?? ?????????? ??? ?????? ?????????? ?????? ??? ?????? 2006/112 ???
??? ??????, ?? ?? ??????, ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???.
????????? ?? ??? ?? ?????????? ??? ??????, ?? ?????????? ?????? ???, ??? ?? ????
????? ??? ?????? ?? ?????????? ??? ?????? ?????? ?? ?????? ?????? ?????????? ??? ??? ??? ??????
????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ??? ??? ??????
??? ?????????? ???) ??? ?????? ?????????? ? ?????? ?????? ?????? ?????????? ??????????
?????. ?. ?????? ??? 2? ?????? 2020, Terracult (C-835/18, EU:C:2020:520, ??? 28).
?? ?????? ???, ?????????? ??? ?? ?????????? ??? ?????? ?????????? ??? ? ?????????? ???
????? ?? ?????????? ?? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ???
??? ??????, ???' ?????, ?? ?????? ?? ?????? ?????????? ? ??? ?????? ?????? ?????????? ?? ???
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??????
????., ???' ????????, ?????? ??? 9? ?????? 2016, Wolfgang und Dr. Wilfried Rey
Grundstücksgemeinschaft GbR (C-332/14, EU:C:2016:417, ?????? 53 ??? 54).

45 ????. ?????????? 5 ??? ?????? 2006/112.