

Downloaded via the EU tax law app / web

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??? 6?? ?????????????? 2012 (*)

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22 ?????????????? 2010,

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Andrade, ?? ????? ?????????? ??? ???????????????,

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Leitão,

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?? ?????????? ??? ??????????, ?????????????????????? ??? ????? M. Muñoz Pérez ??? A. Rubio
González,

?? ?????????? ??????????????, ?????????????????????? ??? ??? G. de Bergues ??? ??? N. Rouam,

?? ?????????? ??? ?????? ??????, ?????????????????????? ??? ??? C. Wissels ??? M. de Ree,

?? ?????????????? ??? ??????????????, ?????????????????????? ??? ??? J. Heliskoski,

?? ?????????? ??? ??????????, ?????????????????????? ??? ??? A. Falk ??? S. Johannesson,

?? ?????????? ?????????????? ??? ?????????? ?????????????? ??? ??? ?????????? ??????????????,
????????????????????????? ??? ????? S. Hathaway ??? A. Robinson,

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3 ?? ????? 76 A, 76 B ??? 76 C ??? CIRC ?????? ?? ?????:

«????? 76 A

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

2. ?? ?????????????? ??? ?????????????? 1 ??? ?????? ?????????????? ??? ?????????????? ??? ?????????????????? ?????????????????? ??? ?????? ?????????? ?????????????? ??? ?????????????????? ??? ?????????????? ??? ?????????, ?????????? ?? ?? ?????? ?????????????? ??? ?????????????????? ??????????????????, mutatis mutandis, ?? ?????????????????? ??? ????????? 68, ?????????????????? 3.

3. ?? ?????????????? ??? ????????? 68, ?????????????????? 4, ?????? ?????????????? mutatis mutandis ?????? ?????????????????? ??? ?????????????????????? ?????????????????????? ??????????????????????.

4. ?????? ?????????????? ??? ?????????????? 2, ?? ?????????????? ?????????????????? ?????????? ?????? ??? ?????? ?????????????????? ?????????????????? ?????????? ?? ?????????????? ??? ?? ?????????????????? ?????????????? ??? ?????????? ?????????????????? ??? ?????????? ?????????????? ??? ?????, ?????????? ?? ?????? ?????? ??? ?????? ?????????????????? ??? ?????????? 15.

5. ?? ?????????? ?????????????? ??? ?????????????? 2, 3 ??? 4 ??? ?????? ?????????????? ?????? ?????????????????? ??? ????????? 67, ?????????????????? 10, ??? CIRC.

?????? 76 B

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?? ?????????????? ??? ?????????????? 1 ??? ?????????????????? ?????????? ?????? ?????????????? mutatis mutandis ?????? ?????????????????? ??? ?????????????????? ?????????????????? ?????????? ?????????????????????? ?????????? ?????????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????????????????:

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?????? 76 C

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

??? ???????????? ?????????? ??????????, ?????????????? mutatis mutandis ??? ?????????? ???
?????? 75, ??????????? 2 ??? 4.

2. ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????????? ????????????, ??
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3. ? ?????????? ??? ?????? ?????????????? ?????????? ? ?????????????? ??????????????????
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4 ?? ?????? 43, ?????????????? 1, ??? CIRC ?????????????? ??? «?? ?????????????????? ?????????? ?
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5 ?? ?????? 43, ?????????????? 2, ??? ?? ?????? ?????????? ?????????????? ??? ? ?????????????? ??? ?
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6 ?????? ?? ?????? 43, ?????????????? 3, ??? CIRC, ?? ?????????????? ?????? ??? ?? ?????????????? ??
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7 ? ??????????, ?????????????, ?????? ??? ?????????????? ?????? ?????????????????, ??? ? ??????????????????
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???' ?????????? ??? ?????????? 76 A, 76 B ??? 76 C ??? CIRC, ?????? ?????? ?????????????????? ???
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8 ?? ?????????? ??? 10?? ?????????? 2008, ? ?????????????????? ?????????????????? ?????????????????? ?? ?????
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9 ??? 1? ?????????????? 2008, ? ?????????????? ?????????????? ?????????????????????? ?????? ?? ??? ??????
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A, 76 B ??? 76 C ??? CIRC, ?????????? ??? ?????????????????? ??? ?????????? ?????????? ??? ?????????? 43 ??
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10 ?????????????? ??? ? ?????????????????? ?????????????????? ?????????????????????? ?? ??????????????????, ?? ??? ???
6 ?????????????? 2009 ?????????????? ???, ??? ? ?????? ??? ?????????????? ?????? ??????????????, ? ?????????????
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What are the major effects of the 2008 financial crisis on the global economy?

11 The financial crisis of 2008 had a significant impact on the global economy. It led to a sharp decline in global economic growth, with many countries experiencing recession. The crisis also led to a loss of confidence in financial institutions and a tightening of credit conditions worldwide. In the United States, the crisis led to the implementation of the Troubled Asset Relief Program (TARP) and the creation of the Federal Reserve's discount window. The crisis also led to a significant increase in government spending and a rise in unemployment rates globally.

12 The financial crisis of 2008 had a significant impact on the global economy. It led to a sharp decline in global economic growth, with many countries experiencing recession. The crisis also led to a loss of confidence in financial institutions and a tightening of credit conditions worldwide. In the United States, the crisis led to the implementation of the Troubled Asset Relief Program (TARP) and the creation of the Federal Reserve's discount window. The crisis also led to a significant increase in government spending and a rise in unemployment rates globally.

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16 The financial crisis of 2008 had a significant impact on the global economy. It led to a sharp decline in global economic growth, with many countries experiencing recession. The crisis also led to a loss of confidence in financial institutions and a tightening of credit conditions worldwide. In the United States, the crisis led to the implementation of the Troubled Asset Relief Program (TARP) and the creation of the Federal Reserve's discount window. The crisis also led to a significant increase in government spending and a rise in unemployment rates globally.

17 ??????, ?? ?????????, ?? ?????????????, ???? ??????? ???? ? ????????? ???? ??
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18 ?????????, ? ????????? ??????? ?? ??????? ????????????? ???? ?????? ??? ????????? ???
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19 ???????, ? ?????????? ??? ????????? ???? ?????? ?????????? ?? ?????? ?????? ?? ?????? 76 C
??? CIRC, ?? ?????? ????????????? ???? ?????? ????????????????? ???? ????????? ???? ?? ?????????????
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20 ?????????, ? ????????? ?????????? ??? ????????????? ??????? ?? ??????? ??????????????

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21 ?????????????????, ?????????????, ??? ? ?????????? ??? ????????????? ???? ?????????? ??? ???????
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22 ? ?????????? ?????????? ???' ??????? ??? ????????????????? ?????????????? ??? ?? ??? ??????????
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????????? 49 ????

23 ???? ?????????????? ? ?????????? ?????????????????? ??? ??????? 26 ??? 49 ??? 54 ??? ?????????????
???, ??? ?????????????????????? ?????????, ??? ?? ??? ?????? ??? ?????????????????????? ??????????
National Grid Indus, ??? ?? ?????????????? ?????? ??? ?????????????????? ?????????????? ??????????????????
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24 ?? ?????? 49 ???? ?????????????? ??? ?????????????? ??? ?????????????????? ?????? ?????????????
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?????????????????, ?????????????????????? ? ?????????????????? (?. ?????????????? ??? 23?? ?????????????? 2008, C-
157/07, Krankenhaus Ruhesitz am Wannsee-Seniorenheimstatt, ?????????? 2008, ?. I-8061, ??????
28, ??? ??? 25?? ?????????????????? 2010, C-337/08, X Holding, ?????????? 2010, ?. I-1215, ?????? 17).

25 ?????????? ?? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????????????? ?????????????????????? ???????

?? ?????, ??????? ?? ?? ?????? ??, ?? ?????????????? ?????? ?? ??????? ??????? ?????????
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National Grid Indus, ?????????????????, ?????? 35 ?? ?????? ????????????????? ???????????).

26 ??????, ??? ???? ??????????, ?????? ?? ?????????????? ?? ?????????????? ???
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Indus, ??????????????????, ?????? 36 ?? ?????? ????????????????? ???????????).

27 ?????????, ?????????????? ? ??????????????, ??? ????????? ?????????????? ? ?????????? ??
????????? ?? ??????? ?????????????, ?? ?? ?????? 76 A ?? 76 B ?? CIRC ?????????????????? ??
????????????? ?????????? ?? ?????????????? ??????????????????, ?????????? ?? ?? ?????????????
????????????? ?? ?????????????? ?????????? ?? ?????????????????? ?????? ?? ?? ??????????????
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28 ?????????????????, ?????? ?? ?? ?????? ?????????????, ?? ????????????????? ?????????? ?? ?????????????
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?? ?????????????????????? ?? ?? ?? ?? ?????????????????? ?????? ?? ?????? ?????????? ?????? (?., ?????????,
????????? ?? 6?? ????????????????? 2012, C-380/11, DI. VI. Finanziaria di Diego della Valle & C.,
?????? 36).

29 ? ?????????????????? ?????? ?? ?????????? ?????????????????? ?????????????????? ?? ?????????????? ?? ??
?? ?????????????????????? ?????????????????? ??????????????. ??????????????????, ?????? ?????????????????, ???' ?????????, ?
????????? ?????????????????? ?? ?????????? 55, 94 ?? 99 ?? 111 ?? ?????????????? ??, ?????????? ??
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?? ?????????????? ?? ??????, ?????????? ?? ?? ?????????????? ?????????????? ?? ?????????????? ?????? ??????
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Finanziaria di Diego della Valle & C., ?????????????????????, ?????? 37).

30 ??? ?????? ?? ?? ?????? 76 B, ?????????? ??, ??? CIRC ?????????????? ?????????? ?????? ??
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????????????, ??? ?? ??? ??? ?????? 43 ??? CIRC, ??? ??? ?????????? ?????????????
????????????? ?????? ???? ?????????????? ??? ?????????? ??? ?????? 49 ???? ??? ????
????????????? ?????? ?????????????. ??????????????, ???? ?????????? ? ?????????????
????????????, ?? ?? ???? ?????? 43 ??? CIRC ?????????? ?? ????????????? ??????????????
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?? ??? ????????????? ?????????????????? ??? ?? ???? ??????????. ?????????, ??? ?????? ????, ???
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31 ???? ?????? ?? ????? ?????? ?????? ?? ?????????????????? ? ????????????????? ??????????????
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32 ???????, ???? ?????????????? ??? ?? ?????? 73 ??? ?????????????????????? ????????????? National
Grid Indus, ??????? ?????????? ?????????????? ?????? ?????????? ??? ?????????????? ?? ?????? ??????? ??????
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33 ???????, ?????????????? ? ?????????????? ??? ? ?????????????? ?????????????? ??????????????, ??
?? ??????? ?????????????? ??? ??? ?????????? ??? ?????????????????? ??? ?????????????? ??? ?????? 12 ???
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34 ??????? ?? ?????????????? ???, ?????????? ?????? ??? ?????????? ? ?????????????????? ??????????????
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Grid Indus, ??? «?? ?????????? ??? ?????????????????? ?????? ?????????? ?????????????????? ??????? ???
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35 ?????? ??? ???? ???, ????????????? ???? ? ?????? ????????? ???? ??????????,
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?? ??????????, ??? ?????????????? ?????????, ??? ?????????????????? ??? ?????? ??? ??? ??????????????
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36 ???? ?? ?????? 69, ?????????????? 2, ??? ?????????????? ??????????????, ? ?????????? ??????????
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1) ? ?????????????????? ??????????????, ?????????????????? ??? ?????????????????? ?? ?????? ?? ?????? 76
A ??? 76 B ??? ?????????? ?????? ?????????????????? ?????????? ?????????? (Código do Imposto
sobre o Rendimento das Pessoas Colectivas), ?? ?????? ?????????????????? ?? ??????????????
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????????????????????? ??? ?????????????????????? ?????????????????? ??? ?????????? ??????????????????, ??????????
??? ?????????????????????? ??? ?????????? ??? ?? ????????? 49 ?????.

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

3) ?????????????????? ??? ?????????????????????? ?????????????????? ??? ?????????????????? ??????.

(?????????????)

* ?????????? ??????????????????: ? ??????????????????