

?????? C-203/10

Direktsia «Obzhavane i upravlenie na izpalnenieto» – Varna

????

Auto Nikolovi OOD

(?????? ??? Varhoven administrativen sad
??? ??? ?????? ?????????????? ??????)

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

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

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

(?????? 2006/112 ??? ??????????, ??? 314)

2. ?????????? ?????? – ?????????? ??? ?????????? – ?????? ??? ?????? –
????? ?????? ?????? ?????????????? ?????? – ?????? ?????? ??? ?????????? ??? ?????? ???
????????? – ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????????? –
?? ?????? ??? ?????????? ??? ?????? ?????? – ?????? ??? ?????????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? – ??? ?????? ??? ?????????? ???

(?????? 2006/112 ??? ??????????, ??? 320 §§ 1, ???. 1, ??? 2)

3. ?????????? ?????? – ?????????? ??? ?????????? – ?????? ??? ?????? –
????? ?????? ?????? ?????????????? ?????? – ?????? ?????? ??? ?????????? ??? ?????? ???
????????? – ?????? ??? ?????????? ?????? – ?????? ??? ?????? ?????? ??? ?????????? ???
????? ?????????? ??? ?????????? ?????? – ?????? ??? ?????? ?????? ??? ?????????? ???
????????? ??? ?????????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ?????? – ?????? ??? ??????????

(?????? 2006/112 ??? ??????????, ??? 314 ??? 320 §§ 1, ???. 1, ??? 2)

1. ?? ??? 314 ??? ?????? 2006/112, ?????? ?? ???? ?????? ?????? ???
????????????? ????, ??? ?????? ?????? ??? ???? ?????? ?????????? ?????? ??? ??????
????????? ?? ?????????? ?????? ??? ???? ?????? ?????????? ?????????? ??????????
????????? ?? ?????? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
????????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???

??????????, ???????? ?? ???? ??????? ??? ?? ?????? ??? ?????? 2006/112, ???
????? ??? ?? ??????????? ??? ?????????????? ?????? ??? ?? IV ????, ??? ? ??????
«?????????? ???» ?????? ?? ???????????, ?????? ????, ??? ?????? ??? «??????????
?????» ?????? ?? ??????? ?? ?????????? ??? ?????? ???.

(???. ??????? 43, 53, ??????. 1)

2. ?? ??? 320, ??????? 1, ??? 2, ??? ?????? 2006/112 ??? ??
?????? ??? ?????????? ?? ??? ?????? ?????? ?????? ??? ?????? ???????????, ??? ??
?????? ?????? ?? ?????????? ?????? ?????? ?????? ?????????????? ?????? ???????, ??
????????? ??? ?????????? ?????? ??? ?????? ?????????? ?? ?????? ??? ?????????????? ???
????????????? ????, ???' ??????? ??? ?? ??? ?????? ??????????, ???? ??? ?????? ?????????? ????.
????? ??? ?????????? ?????????? ??????????????, ?????????? ? ?????????????? ???.

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

(???. ??????? 58-59, ??????. 2)

3. ?? ??? 314 ?? 320, ??????? 1, ??? 2, ??? ?????? 2006/112,
?????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ????, ?????? ??? ?????? ??????????
?????? ?? ?????? ?????? ?????? ?? ?? ?????????? ?????? ?????? ?????????? ??????????
?????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ?????? ???
????????? ???.

? ???? ?? 314, ?? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?????? ??? ??????????
?????????? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?? ?????????? ??? ?????? ??? ??????????
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ???, ?????????? ??? ?????? ??? ??
????????? ?? ?????? ??? ?????? ??? ?? ?????? ????. ?? ??? ?? 320, ?????????? 1,
????? ??????, ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.
????????? 2, ???????, ??? ?? ??? ?????? ???, ?? ?????? ?????????? ??? ?????? ?????? ??????????

(???. ??????? 62-63, 65, ??????. 3)

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

?? 3?? ?????? 2011 (*)

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

?????????? ?????? – ??????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? –
????????? ??? ?????????? ?????? ? ?????? ?????? ??? – ?????? ??? ?????????? ???
????? – ????? ???????»

???? ?????? C2203/10,

? ?????????? ?????? ?????? ?????????? ?????????? ?????? ?????? 267 ???,
??? ?????? ?? Varhoven administrativen sad (?????????) ?? ?????? ??? 20?? ??????
2010, ? ?????? ?????? ??? ?????????? ??? 26 ?????? 2010, ??? ?????? ??? ???

Direktsia «Obzhavane i upravlenie na izpalnenieto» – Varna

?????

Auto Nikolovi OOD,

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

????????? ??? ??? K. Lenaerts (????????), ?????? ????????, D. Šváby, R. Silva de
Lapuerta, ?. ?????? ??? J. Malenovský, ????????,

?????? ??????????: J. Mazák

?????????: A. Calot Escobar

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

?????????? ?????? ??? ?????????????? ??? ??????????:

– ? direktsia «Obzhavane i upravlenie na izpalnenieto» – Varna, ?????????????? ??? ?? Sv.
Avramov,

– ? Auto Nikolovi OOD, ?????????? ??? M. Nikolov,

– ? ?????????? ???????, ?????????????? ??? ??? D. Roussanov ??? ?. ??????????????,

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

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

??????

1 ? ?????? ?????? ?????????? ?????????????? ?????? ??? ?????? ??? ?????? 311,
????????? 1, ?????? 1, 314 ??? 320 ??? ?????? 2006/112/?? ??? ??????????, ??? 28??
????????? 2006, ?????? ?? ?? ?????? ?????? ?????? ?????????????? ?????? (?? L 347, ?. 1).

2 ? ?????? ??? ?????????????? ??? ?????? ?????????? ?????? ??? Auto Nikolovi OOD (???
????: Auto Nikolovi) ??? ??? direktsia «Obzhalvane i upravlenie na izpalnenieto» – Varna
(?????????? «????????? ??? ?????????? ??????????» ??? ??????) ?????? ??? Tsentralno
upravlenie na Natsionalna agentsia za prihodite (????????? ?????????? ??? ??????
????????? ????) ?????? ?????? ??? ?????? ?????? ?? ?????? ?????? ??? ?????? ?????? Auto Nikolovi
????????? ??? ?????? ?????? ??? ?????????????? ?????? ?????? ?????????????? ?????? (?? ???:
??) ??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ?????? ?????????? ???
????????? ??? ?????? ?????????? ??? ??? ??????.

?? ?????? ???

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

3 ?????????????? ?????? ?????????????? ?????? ??? ??????? 2006/112 ??????:

4 ????? ?? ?????? 30, ?????? ???????, ??? ??????? ?????;

«?? «????????? ??????» ??????? ? ???????, ??? ?????????? ??? ???????????, ?????? ??? ???.
????? ??? ?? ??????? ??????????? ?????? ??? ?????? ??? ?????? 24 ??? ??????».

6 ????? ?? ?????? 167 ??? ?? ????? ????????, «[?] ?????????? ?????????? ?????????? ?????? ???.
????? ????? ???. ?????? ? ????? ?????????? ?????? ?????????? ?????????? ??????????».

7 ?? ????? 168 ??? ?????? 2006/112 ??????

«???? ?????? ??? ?? ?????? ??? ? ? ?????????? ?????????????????? ??? ??? ?????? ?????
????????????????? ??????? ???, ? ?????????????? ??? ?????? ??? ?????, ??? ???????, ??? ??????
????? ??? ????? ?????????????? ??? ?????? ???, ?? ??????? ??? ??? ??? ?????????? ??? ??
????????? ????:

[...]

?) ??? ??? ??? ?????????? ? ???????????? ??? ?? ?????????? ??? ?? ??? ??? ?????? ???
?????».

8 ? ?????? XII ??? ?????? 2006/112, «?????? ?????????», ?????????????? ?????????? 4,
??? ??? ????? «?????? ?????????? ??? ?????????????? ??? ?????????????????? ??? ???
????????????? ??????????????, ?????????????? ? ?????????????? ???», ?? ??? ??????????????
?? ???? 311 ??? 343.

9 ????? ?? ?????? 311. ??????????? 1. ?????? 1 ??? 5. ??? ??????? ?????;

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

1) “????????????? ?????”, ?? ?????? ??????? ?????? ?? ?????? ?????? ??????? ??
??????????????????, ?? ?????? ? ??? ?????? ??? ???????, ?????? ??? ??????????????
??????????????, ??????????? ? ?????????????? ?????? ??? ?????? ??? ?????????? ?????????? ?
????????? ????, ??? ?????????? ??? ???? ????????

[...]

5) “????????????? ??? ?????? ???????????”, ??? ?????????????? ??? ?????? ??? ?????, ???
????????? ??? ??????????? ??? ???????????????, ?????????? ? ?????????? ??? ??? ?????????? ???
????????????? ??? ? ??????? ?? ?????? ??? ??????????? ???, ?????????????? ??? ?????? ???
??????????????, ??????????? ? ?????????????? ???, ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ?????????????? ?????? ??? ?????? ??? ??????».

10 ?? ?????? 313, ?????????? 1, ??? ?? ??? ?????? ??????:

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

11 ?? ?????? 314 ??? ?????? 2006/112 ??????:

«?? ??????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ?????????????? ??????
?? ?????????? ??? ???????????, ?????????? ? ?????????? ??? ?????? ?????? ?????????? ???
????????????? ??? ?????????? ??? ?????? ???????????, ?????? ?? ?????? ??? ?????? ???
????????????? ??? ?????? ??? ?????????? ??? ??? ??? ?? ?????????? ??????:

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

?) ?????? ?????????? ????, ?????? ? ?????? ??? ?????? ?????? ?????? ?????????? ???
??? ??? ?? ??? ?? ??? 136-

?) ?????? ?????????? ????, ?????? ? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????? ??? ??? ?????? ?????????? ??? ?????? ?????? ??? 282 ??? 292 ??? ???
????? ??????.

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

12 ??? ?? ??? 316, ?????????? 1, ??? ?????? ??????:

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

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

[...]».

13 ?? ?????? 319 ??? ???? ??????? ??????? ???, «[?]?? ??? ??????????? ??? ?????????? ???
?? ??????? ??? ??????????? ???????, ? ??????????? ??? ??????????? ?????? ??? ?????????? ???
????????? ?? ??????? ??????? ???».

14 ???? ?? ?????? 320 ??? ?????? 2006/112:

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

[...]

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

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

15 ? ?????? ???? ???? ?????????????? ??? (Zakon za danak varhu dobavenata stoynost,
DV ????. 63 ??? 4?? ??????? 2006, ??? ????: ?????? ????), ??? ?????? ???? ??? ??????
??? ?????????? ?????????? ??? ?????? ???, ?????? ??? ?????? 16, ?????????? 1:

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

16 ???? ?? ?????? 54, ?????????? 1, ??? ?????? ????:

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

17 ?? ?????? 68 ??? ?????? ??? ?????? ??? ??????:

«(1) ? ??????? ???? ??? ?????? ?? ?? ??? ?????? ??? ?????? ?? ?????? ? ?????????????? ???? ??
????????? ?? ??????? ??? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????:

[...]

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

[...]

(2) ?? ??????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ? ?????????? ???
????????? ??? ??????..»

18 ???? ?? ?????? 69, ?????????? 1, ?????? 2, ??? ?????? ????, ???? ?? ?????????? ???
?? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ???, ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???' ?????? ??? ?????? 56

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

19 ????????????????? ?????????? ??? ?????????????? ??? ?????? ?????????? ??? ?????????????? ??????
????????? ??? ????? 71 ??? ?????? ??? ???, ??? ??????????:

«? ?????????????????? ?????? ?? ?????????? ??? ????? ?????????? ??? ?????????? ??? ?????? ?????? ??????
?????? ???' ?????????? ??? ??? ??? ?????????? ??????????????:

[...]

3. ?????? ????? ?????????????? ?????????? ??? ?????????????? ?? ?????????????? ??? [??????] ?
????? ????? ?????????????? ??? ??? ?????????????? ??? ?????? 90, ?????????? 1 (?? ??????????
????????? ??? ??? ??? ?????? ??? ?????? 16)».

20 ?? ?????? 90, ??????????? 1, ??? ?????? ??? ?????? ???:

«???? ?????????????? ??? ??????? 16, ? ?????????????? ??????? ?????????????? ??? ??????? ???
????????????? ??? ??????? ?????????????? ??? ??? ?????????????? ??? ??? [...]».

21 ??? ??????? ???. ??? ?????? ????. ??? ???. ??? ????. «???????. ????????. ???????????????. ????.
?????????. ????.», ?? ????. 143 ????:

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

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

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

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

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

22 ?? ?????? 151 ??? ?????? ????. ??? ???. ??? ?????? «?????????? ??????????», ???????;

(2) ? ?????????????????? ?????? ?? ??? ???? ??????????? 1 ?????????????? ?????????? ??? ???
?????????, ??? ???? ?? ?????????? ?? ?????????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??
????????? ???????.

[...]

(4) ??? ?????? ??? ?????????? 2 ????????????, ?? ???????? ??? ?????? ??? ?????
?????? ?? ??? ????? ?????????? ? ?????????? ??? ?????? ????????????, ?? ??? ?? ???
??? ?????????? ?????????? ?? ?????? ?????????? ?????????? ??? ?????????? [??????],
????????? ??? ?????????? ??? ? ?????????? ?? ??? ?????? ?????????? ?????? ??????????
?????????».

23 ? ?????????? 1, ?????? 19, ??? ?????????????? ??? ?????? ??? ?????? ??? ??????????
?????:

«?? “????????????? ????” ??????? ?? ?????????????? ??? ?????? ?????? ??????????????
????????????? ?????? ?????????? ????, ?? ?????? ?????? ?????? ?????? ??
????????????????? ??? ?????? ??? ?????? ??? ???????, ??? ?? ?????? ??? ?? ???
????????????? ??? ?????????? ?????????????? ????:

- a) ?? ?????????? ?????????????? ????:
- b) ?? ?????????? ?????????????? ????:
- c) ?? ?????????? ?????????????? ????:
- d) ?? ?????????? ?????????? ?? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????.»

24 ??? ??? ?????? 1, ?????? 23, ??? ?? ??? ?????????????? ??? ?????? «[?]?

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

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

25 ? Auto Nikolovi ??? ?????? ?????????????? ??? Silistra (?????????). ??? ??????
????????????? ??? ?????????? ?????????????? ??????.

26 ??? ??? ?????? ??? 2008, ?????????? ?? ?????????? ??????, ? ?????? ??????????,
?????????, ??? ?????? ??? 17? ?????? 2003 ??? 31? ?????? 2008 ??? ?????? ??
????? ?? ??? ??? ??????.

27 ?????? ??? ?????? ?????? ?????? ?????? ? ?????? ?????????????? ??? ?????? ??? 16??
????????? 2009. ??? ?????? ??? ?????? ???, ? ?????? ?????????? ??? ?????? ???
????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ?????????????? ???????????, ??
????? ??? ?????? ? Auto Nikolovi ??? ??? ??????, ?????????????? ?? ?????????? ???
????????????? ??? ???, ??? ??????, ??? ?????? ?????? ??? ?????? ?????????? ??????????????
?????????. ?????????? ??? ? Auto Nikolovi ??? ?????? ??? ?????? ?? ?????????? ?? ??????????
????????? ???, ??????, ??? ??? ?????? 151, ?????????? 1 ??? 4, ??? ?????? ??? ???, ??
??? ?????????? ?????? ??? ?????? ?????? ?????? 405,55 ?????????? ??? (BGN) ???
??? ?????????? ??? ?????? ??? 2007, ??? ?????? ??? ?????????? ??? ?????? ???
????????? ?????????????? ?????? ?????????? ?????????? ??? 375,31 BGN ??? ??? ??????????
???? ?????? ??? 2007, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ?????????? ???, ?????? ?????????? ???, ??? ?????????? ???

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

28 ? Auto Nikolovi ?????????? ?????? ??? ????? ?????????????????? ?????? ?????????? ???
????????? ??? direktsia «Obzhalvane i upravlenie na izpalnenieto» – Varna, ??????????????
???' ?????? ??? ?? ??????? ?????? ??? ?????????? ??? ?????? ??? «?????????????????
??????», ??? ?? ?????? ??? ?????????? 1, ?????? 19, ??? ?????????????????? ??? ?????
????? ??? ??????????, ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ??????????????
????? ??? ?????????????? ?? ??????????.

29 ? ?? ????? ??????? ?????????????? ?? ??????? ?? 11?? ??????? 2009, ?? ?? ?????? ?? ??
???? ??????????? ?? ?????? ?? Auto Nikolovi ??????? ??????? ?????????????????? ?????? ??
?? ?? ????? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ?????? ?? ??????? ??
?????? ?? ?? ??.

31 ?? ??????? ?? 11?? ??????? 2009, ?? Administrativen sad Varna ??????? ?? ???????
?? 11?? ??????? ?? ?? ??????? ??, ?? ??? ??????? ??, ?? ?????????????? ?? Auto
Nikolovi ??????? ?? ?? ??????? ?? ?? ??????? ?? ?? ?????????? ?? ?? ?????? ??????????????
?????, ?? ????? ??????? ?? ???????????, ?? ?????? ??????????? ?? ?? ?????? ?????????? ??????????.

32 ?? Administrativen sad Varna ??????? ??? ?? ?????? ??? ?????? ??? ??????????????????, ???
??? ??????? ??? ?????? ???, ?????????? ??? ?????????? ??? ?????? ?????? ??????????????????
????? ??? ?????? ???, ??? ??? ??? ????? ?????????????????? ?????? ??? ?????? ??????????
????????????????? ??? ?? ?????? ?????????? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????? ??????. ?? ?? ??????, ?????? ???, ???' ?????? ??? ?????????? ??? ?????? ??? 54, ??
????????? ?? ?? ?????? 68, ?????????? 1 ??? 2, ??? ?????? ?????, ?????? ? Auto Nikolovi
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????????????? ? ?????????? ??????????.

33 ? ??????????? ??? direktsia «Obzhalvane i upravlenie na izpalnenieto» – Varna ?????? ??????? ??? Varhoven administrativen sad (??????? ??????????? ???????????) ?????? ???????????.

34 ?? ??????? ???????????, ?? ?????? ??????? ??? ?? ??????????? ??? ? Auto Nikolovi ???
??? ??????? ??? ??????????? ??? ?????? ??? ???????????, ??????????? ??? ??? ???????????
????????? ??? ??? ??? ??????? ??? ??????? ??? ??????? ??? ???????.

35 ?????????? ??????????? ?? ??? ?????? ?? ?????????????? ?? ?????????? ?? ?????? ??
«?????????????????», ?????????? ??, ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????? 311, ?????????? 1, ?????? 1, ??? ?????? 2006/112, ??? ?????? ?? ?????????? 1,
????? 19, ??? ?????????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ??
«????????????????? ?? ?????? ?? ?????? ?? ??????????».. ??????????, ??????, ?? ?? ?????? ??
????? ??????? ?? ??????? ?? ?????? ?? «????????????????? ??».

36 ??????? ?????????? ?? ???? ?? ??????? ?????? ?????? ??????????????????, ?????????????? ?? ??

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

37 ?????? ??????? ??? ?? ??????? ?????????????? ??? ?????????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????, ?????????? ?? ?????????? ?????? ?????? ? ????
????????? ?? ?????? ??? ?????????? ??? ?????????????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????????? ?? ?????? ?????????? ?????? ?????????? ?????????? , ????
????????? ??? ??? ?????? ?????????? ?????????? ??? ?????? ?????? ?????????? , ???
????????? ??? ?? ?????? 319 ??? 320, ?????????? 1, ??? ?????? ?????? , ??? 2, ??? ??????
2006/112.

38 ?????? ??????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????????????
????? ??? ??? ??? ?????????? , ?????????? ?? ?? ?????? 314, ?????????? ?? ??? ??, ???
320, ?????????? 1, ??? ?????? , ??? 2, ??? ?????? 2006/112 ?????? ?????? ?????????? , ??
????? ?????? ?? ?????????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ??????
?????????.

39 ??? ??? ?????????? ???, ?? Varhoven administrativen sad ?????????? ??? ??????
??? ?????????? ??? ?????? ??? ?????????? ?? ?????????? ?????????????? ??????????:

«1) ?????????? ??? ?????????? ??? ?????? 311, ?????????? 1, ?????? 1, ??? ??????
2006/112 [...] ?????? «????????????? ???» ??? ???? ?????????? ?????? ?????? ??
????? ??? ?????? ?????????? ??? ?????? ?????? (????? ??? ?????? , ??? ?????? , ???
????????? ?????? , ??? ?????? ?????????? ???.) ?????? ?? ?????????? ??? ?????? ??
????????? ??? ?????? ?????? , ??? ?????????????? ??? ?????? ??? ?????????????? ???
?????????;

2) ?????????? ??? ?????? ???, ?? ?? ?????? “????? ?????????? ??? ?? ?????? ???” ???
????? 311, ?????????? 1, ?????? 1, ??? ?????? 2006/112 [...], ? ?????????? ?? ?????? ??
????? ??? ?????? “????????????? ????” ? ?????? ? ?????? ??? ?????? ??? ?????? ???
????? ? ?????? ?? ?????????????? ??? ?????? ?????????? ??? ?????? ???;

3) ?????? ? ?????????? ??? ?????? ?????? ?????? ?????? ?? ?????? ?????????????? ??
????????????? ??? ?????? ?? ?????? ??? ?? ?????? ??? ?????? ?????? ?????? ??
“????????????? ???”;

4) ?????? ? ???????, ?????? ??? ?????? ??? ?????? ?????? ?????????? ? 51? ?????????? ???
????? 2006/112 [...], ??? ? ?????????? ??? ?????? 314 [...] ??? ?????? 2006/112 [...]
????? “????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???” ?????????? ???
??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????;

5) ??? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????????? ??? ?????????? ???
????? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ?????? ??? ?????????? ???
????? ?????? ??? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ???
?? ?????? ? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? 314, ?????????? ?? ??? ??;
?????;

6) ??? ? ?????????? ??? ?????? ??? ?????? 320, ?????????? 1, ??? ?????? 2006/112
[...] ??????????;

7) ?????? ?? ???? 320, ?????????? 1, ????? ??????, ??? ?????????? 2, ??? ??????
2006/112 [...] ?? ?????????? ??? ?? ?????? ??? ?????????? ?? ??? ?????? ??????
?????? ?? ?????? ?? ?????????? ??? ?????????? ?????? ??? ?????? ?????? ??????
????? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ??????
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????????? ????
????????? ?? ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?? ?????????? ????
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????;»

8) ?????? ?? ??? 314, ??????? ?? ??? ?, ??? 320, ?????????? 1, ?????? ??????, ???
????????? 2, ??? ?????? 2006/112 [...] ?????? ?????????? ??? ?????? ?? ??????
????????? ?? ?????????? ?????? ??? ?????? ??? ?? ?????????? ??? ?????? ??? ? ???
?????;»

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

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

40 ?? ?? ?????? ???????, ?? ?????? ?????????? ?? ?????????? ???, ?? ???????
????????? ???, ???' ????, ?? ?????????? ?? ?? ?????? 314 ??? ?????? 2006/112
???? ?? ?????? ??? ?? ?????????? ??? ?????????? ?????? ?????? ?????? ?? ??????????
????????????? ?????? ?? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ?????.

41 ?????? ?????????? ?? ?????????? ???, ??? ??? ?????????? ???, ?? ??????????
????????? ??? ?????? ??? ??????, ?????? ?? ?????????? ??? ?????? ???, ?? ??????
??? ?????? ?????????? ??? ?? ?????? ??? (??., ??' ????, ??? ??????, ?????????? ??? 8?
????????? 2005, C-280/04, Jyske Finans, ?????? 2005, ?. I-10683, ??? 34, ??? ??????
?? ?? 22? ?????????? 2010, C-116/10, Feltgen ??? Bacino Charter Company, ??
????????? ??? ?????? ??? ??????, ??? 12).

42 ?? ??????????, ?????????? ???' ????, ??? ?????? ??? ? ??????????
?????????, ?? ?????? ??? ?????? «????? ?? ?????? ??? ?????? ??? ?????????? ??? ???
?????????», ??? ?????????? ??? ?????? 314 ??? ?????? 2006/112, ??? ??????????
?? ?????????? ??? ?? ?????? ?? ?????? ???, ??? ??? ?????????? ??? ?????? ??? ??
????????? ??? ?? ?????? ??????????, ??????????, ??? ?????? ??? ?????? ?????? ??? ??
?????????, ??? ?? ?????? ??? ?????? ???, ??? ?????????? ???.

43 ???, ???, ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????? ??? ??????????
2006/112, ??? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ??? IV ??????, ?
????? «????????? ???» ?????? ?? ??????????, ?????? ???, ??? ?????? ???
«????????? ???» ?????? ?? ?????? ?? ?????????? ??? ?????? ????. ??????, ?? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

44 ??????, ??? ?????????? ? direktsia «Obzhalyane i upravlenie na izpalnenieto» – Varna,
? ?????????? ?????? ??? «????????? ??? ?????? ?????? ??????» ? ?????? ??????????
?? ?????? 311, ?????????? 1, ?????? 5, ??? ?????? 2006/112 ????, ?? ??????, ???
????????? ??? ?? ??????, ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????
«????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???» ?????????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???.

45 ???????, ? ??????? ??????, ? ?????? ?????????? ?? ??????? ??? ??????? ???
????????????? ??? ?????????? ?????????? ??? ??? ?????????? ??? ?????????? ??? ??????
2006/112 ??????? ?? ?? ?????? ?????????? ??? ?????????????? ??? ?? ?????? ??? ?????? ???
?????????????, ??? ?????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????? 314 ???
????????? ??? ?????? ??? ?????? ?????????? ?? ?????? ?????????????? ??? ?????????? ???
????????????????? ?????? ? ?????????????? ??????????????, ?????????? ? ?????????????? ???
????? ?? ????? «?????????» ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????.

46 ???????, ??????????? ? ?????????? ??? ?? ?????????? ?????????????? ??? ??????????????
??????, ?? ?????? ?????????? ? ?????????????? ??? ?????? ?????????????? ??? ?????? ??? ??????????
????????????????? ?????? ??? ?????????????? ??????????????, ?????????????? ? ??????????????
????, ?????????? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?? ?????? ?????????? ???
????????? 2006/112 ???, ??? ?? ?????? ?????? ?????????? ??? ?????????? ? ?? ?????? ??????,
????? ?? ?????????? ?????? ??? ?? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ??????
(??, ?????? Jyske Finans, ??????, ??? 35).

47 ??? ?????????? ??? ?? ?????????? ?????? ?????? ?????????? ??? ?? ?????? 2006/112,
????? ?? ?????????? ??? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????????????
??? ?? ?????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ?????? (??., ??' ?????? ??? ?????, ?????????? ??? 1?? ?????? 2004, C-
320/02, Stenholmen, ?????? 2004, ?. I?3509, ??? 25, ??? ?????? ??? Jyske Finans,
?????, ?????? 37 ??? 41).

48 ? ??????????, ??? ?? ?????????? ?????? ?????? ???????, ??? ?????????? ??????????????????
????? ?? ?????????? ??? ?????? ?????? ???????, ?????? ? ??? ?????? ?????? ??? ?? ??????????
???? ?? ?? ?????? ?????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ???
????? ??????? ?? ??? ?? ?????? ?????? ?????????? ??? ?????? 314, ?????????? ?? ??? ??, ??? ??
????? ??????, ?? ?????? ??? ?? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??????????
???? ?? ?????????? ?? ??????, ?????????? ?????? ?????? ?????? ?????? ?????? ?????????? (??.,
??' ?????? ??? ?????, ?????????????? ?????? Stenholmen, ??? 25, ??? Jyske Finans,
????? 38).

49 ??????, ??? ?????????? ??? ?? ?????????? ?????? ?????? ?????????? ??????????, ??? ?? ?????? ???
????????????? ???, ???, ??? ?? ?????? ??? ?????? ???, ?? ?????? ?????? ??? ?????? ?????????? ???
? ?????, ??? ?????? ?????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ?????????? ???
????????? ??? ?????, ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? 168, ?????? ?,
??? ?????? 2006/112 ?? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
???? ?? ?????????? ???, ??? ??????, ??? ?????? ? ??????, ?????? ?????? ??? ?????? ??????
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?? ?????? ??? ??????.

50 ?????????? ?????? ? ?????????? ??? ? ?????????? ?????? ??? ?????????? ?????? ??? ??????????
????? ??? ?????????? ? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ???, ??? 11
????????? 1989, ??? ?????????? ?? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ???
????????? ?? ?????? 32 ??? 28 ??? ?????? 77/388/?? – ?????? ?????? ??? ?????? ???
?? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
??? ?? ?????????? ?????? (?? 1989, C 76, ?. 10), ?????? ?????? ???, ??? ??????
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ???, ? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ???, ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ?????? ?????? ???, ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???.

51 ?????, ? ?? ?????????? ?????????? ??? ?????????? ?????? ?????????? ???
?????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????????????? ??? ?? ??? ?????? 316,
????????? 1, ?????????? ?, ??? ?????? 2006/112. ????????, ? ?????? ??? ?????? ?????? ?????
????? ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????
????????? ??? ?????? ?????? ?????? ?? ??? ?????????? ??? ?? ?????? ?????? ?????? ?? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? «????????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????
????? ??? ?????? ? Auto Nikolovi.

52 ???????, ?????????? ?? ?? ??????? ??? ??????? ??? ?????? ?????? ?????
????????? ??? ?????? ??? «????????????????? ???», ??? ???? ?????? ??? ?????? 311,
????????? 1, ?????? 1, ??? ?????? 2006/112, ?? ??????? ??? ?????????? ?????? ???
????, ?? ??? ?????? ???????, ??????? ?? ?????????? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ? ?????? ? ?????????? ??? ?????? ?????? ?????????? ?????? ???
????? ??? ?? ?????? ?????? ???.

53 ??????, ??? ?????? ?????? ??? ?????? ?? ?????? ? ?????? ??? ?? ?????? 314 ???
????? 2006/112 ??? ?? ?????? ??? ?? ?????? ?????? ?????? ?????? ??? ?? ?????? ??????
?? ?????????? ??? ?? ?????? ??? ?? ?????????? ?????? ?????? ?????? ??? ?? ?????? ???
????? ?????? ??? ?? ?????? ??? ?????? ? ?????? ? ?????? ?????? ??? ?????? ?????? ???
????? ??? ?????? ???.

54 ??? ??? ?????? ??? ?? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ???
??? ?????? ??????.

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

55 ?? ?? ??? ?? ?????? ?? ???????, ?? ?????? ?????????? ?? ?????????? ??? ??????,
?? ?????? ?????????? ???' ?????? ?? ?????????? ?? ?? ?????? 320, ?????????? 1,
????? ??????, ?? 2, ??? ?????? 2006/112 ?????? ?? ?????????? ??? ?? ?????? ???
????????? ?? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?? ?????? ???
????????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ???.

56 ??????, ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ???, ?????? ???
??? ???????????, ? ??? ?? ?????? ??? ?????? ??????? ?? ???????????, ??? ?????? ?????? ?? ?????? 320,
????????? 1, ??????? ??????, ??? ?????? 2006/112, ? ?????? ??? ?????? ???, ???
????????? ?? ?? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? 167 ?? . ?????? ???
??????, ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????????
????????? ?? ?????? ?????? ?????? ??? ?????? ?????? «????????? ??? ?????? ???
????????? ?? ?????? ?????? ??? ?????? «????????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ?????? ??? ?????? ??? ?????? «????????? ??? ?????? ???
????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 316 ??? ?? ???
??????, ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???

57 ??? ?????????? ? ???????, ? ?????????? ??? ?????? ?????? ?????????? ???
????????? ??? ?? ?????? ??? ?????? ?????? ?????????? . ? ?????? ??? ?????? ?????? ???
??????, ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

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

59 ???????, ??? ??? ?? ?????? ??????? ??????? ?? ??? ???? ? ?????????? ??? ?? ??? ?????? 320,
?????????? 1, ??? ??, ??? 2, ??? ?????? 2006/112 ??? ?? ?????? ??? ??????? ?? ??????????
?? ??? ?? ?????? ??????? ?? ?????? ??? ?????? ???????????, ??? ?? ?? ?????? ?????????? ??
????????? ??????? ?? ???????, ?? ??????? ?? ?????????? ?????? ??????????? ?? ?? ?????????? ??
?????? ?? ?? ??????????? ??, ???' ??????? ?? ?? ?? ????? ??????????, ??? ?? ?? ?????????? ??
?????? ?? ?? ??? ???????????, ???????????, ??????????? ?

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

60 ?? ?? ?????? ????????, ?? ?????? ??????????? ?????' ?????? ?? ??????????????? ?? ??
?????????? ?? ???? 314, ???? ?? ???? ?????? 320, ?????????? 2, ????? ??????, ?? 2,
??? ??????? 2006/112 ?????? ?????? ???????????, ?????? ????? ?? ?????? ?????? ?????? ? ???????
???? ?? ??????? ?? ???? ?? ???? ?????? ?????? ?? ???? ?????? ?? ???? ?????? ?? ????.

61 ???????, ?????????? ? ??????? ???, ??? ????? ?????????? ??? ??????????????, ??
????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??????? ??????, ??? ??????
?????????????, ?????????????? ?????? ??? ?????????? ??? ?????????? ???????, ?? ?????????? ??????? ??
??? ?????????? ??? ?????? ??? ?????? ?????????? ??????? ??? ???????, ??? ?????? ??
????? ??? ?????? ??? ?????? ?? ?????????? ?????????? ??? ?????? ??? ?????????? ??????? ???
????? ?????? ?? ?????????? ??????? ??? (??., ???????, ?????????? ??? 17?? ??????? 2008, C-
226/07, Flughafen Köln/Bonn, ??????? 2008, ?. I-5999, ????? 23- ??? 12?? ??????????? 2009,
C-138/07, Cobelfret, ??????? 2009, ?. I?731, ????? 58, ??? ??? 14?? ?????????? 2010,
C?243/09, Fuß, ?? ?????????????? ?????? ??? ???????, ?????? 56).

62 ?? ???? ?? ?????? 314 ??? ??????? 2006/112, ?? ?????????????? ??? ?????????????? ??? ??
????????? ??? ?????????????? ?????????????? ??? ?????????????? ?????????? ?????????????????? ???
????? ?? ?????????????? ?????????? ??? ?? ?????????????? ??? ??? ?????????????? ??? ?????? ???????,
????????????? ??? ??? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ??? ?? ?????? ???.

63 ?? ???? ?? ?????? 320, ??????????? 1, ?????? ??????, ??? ?? ??? ????? ???????,
????????????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????????? ?? ?????????????? ??????
??? ?????? ? ??????? ?????????? ??? ?? ??????? ??????? ??? ?????? ??? ?????? ??? ??????????
???? ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????????? ?? ?????????????? ??? ?? ???
????????? ????. ?? ?????? 320, ?????????? 2, ??? ?????? ?????? ??????????, ??? ?? ??? ???
?????, ?? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ???.

64 ??????? ?? ?????????? ??? ?????? 314 ??? 320, ??????????? 1, ????? ??????, ??? 2,
??? ??????? 2006/112, ??? ????? ???????????, ??? ????? ?????????? ?????? ???
????????? ???????, ?? ????? ?????????? ???, ?? ????? ?????????? ?? ? ? ??????????
????, ??????? ?? ?????????? ??? ????? ??????? ?? ??? ?????????? ?????? ??? ??????

????????????? ??? ??????? ????????, ??? ????? ?? ?????? ??????, ??? ??????????
????????????? ????, ??????????? ?? ?????????? ??? ?????????? ?????? ??????????
????????????? ??? ????? ?? ?????????? ?????? (??., ??' ????? ?? ??????, ?????? Flughafen
Köln/Bonn, ??????, ??? 39).

65 ????, ??? ?????? ??????? ??????? ?? ?????? ? ???????? ??? ?? ?????? 314 ??? 320,
????????? 1, ????, ??? 2, ??? ?????? 2006/112 ????, ??? ?????????? ?????? ??????????
?? ?????? ?????? ?? ?????? ?? ?????????? ?????? ?????? ?????????? ?????????? ??????????
?? ?????? ??? ?????? ?????? ?????????? ?????????? ?????????? ?????? ??? ?????????? ?????.

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

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

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

1) ?? ?????? 314 ??? ?????? 2006/112/?? ??? ??????????, ??? 28?? ??????????
2006, ?????? ?? ?? ?????? ?????? ?????? ?????? ?????????????? ?????, ?????? ??
????????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????????? ?????? ??? ??????
????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ??? ??????
????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????? ?
????? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ??????.

2) ?? ?????? 320, ?????????? 1, ????, ??? 2, ??? ?????? 2006/112 ???? ???
????? ?? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ??????
?? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ??????
?????????, ?? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????
????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ??????.

3) ?? ?????? 314 ??? 320, ?????????? 1, ????, ??? 2, ??? ?????? 2006/112
????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ?? ??????????
????????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??????
????????? ?????? ??????.

(?????????)

* ?????? ??????????: ? ??????????.