

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

??? 8?? ??? 2013 (*)

«????? ?????????????? ??? – ?????? 2006/112/?? – ?????? 18, ??????? ??, 74 ??? 80 –
????? ??? ?????????????? ?????????????? ?????????????? – ?????????? ??? ?????????????? ??? ??
????? ???, ??? ?????? ?????????? ? ?????????? ??? – ?????? ?????? ?? ??? ?? ?????? ?? ??? ??
????????? ?? ?????????? ?????????? ??? – ??? ?????????? ??? ?????? – ?????????? ??? ??
????? ??? – ?????????????? ??? ?????? ??? ?????? ??? ?????????? – ?????? ?????????? ??? ??
????? 74»

????? ?????? C-142/12,

? ? ?????????? ??? ?????? ?????????????? ?????????? ??? ?????? 267 ????, ???
?????? ?? Administrativen sad Varna (?????????) ?? ??????? ??? 9?? ??????? 2012, ? ????
????????? ??? ?????????? ??? 21 ??????? 2012, ??? ?????? ??? ??????

Hristomir Marinov, ?????????? ?? ???????? ??? Lampatov – H – Hristomir Marinov,

????

**Direktor na Direktsia «Obzhalvane i upravlenie na izpalnenieto» – grad Varna pri Tsentralno
upravlenie na Natsionalna agentsia za prihodite,**

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

????????? ??? ??? E. Jaraši?nas (?????????), ??????? ????????, A. Ó Caoimh ??? C.
Toader, ???????,

?????? ??????????: N. Wahl

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

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

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

– ? Direktor na Direktsia «Obzhalvane i upravlenie na izpalnenieto» – grad Varna pri
Tsentralno upravlenie na Natsionalna agentsia za prihodite, ?????????????? ??? ?? S. Zlateva,

– ? ?????????? ????????, ?????????????? ??? ??? Y. Atanasov ??? T. Ivanov,

– ? ?????????? ????????, ?????????????? ??? ??? D. Roussanov ??? ??? C. Soulay,

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

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

??????

1 ? ?????? ?????????????? ?????????? ??? ?????? ??? ??????? ??? ?????? 18, ??????? ??,

74 ??? 80 ??? ??????? 2006/112/?? ??? ??????????? ??? 28?? ?????????? 2006, ??????? ?? ??
????? ??????? ??? ?? ?????????????? ??? (?? L 347, ?. 1, ??? ????: ?????? ???).

2 ? ?????? ??????????? ??? ?????? ???????? ???????? ?????? ??? H. Marinov, ? ??????
?????? ?? ??????? ??? Lampatov – H – Hristomir Marinov (??? ????: Marinov) ??? ???
Direktor na Direktsia «Obzhalvane i upravlenie na izpalnenieto» – grad Varna pri Tsentralno
upravlenie na Natsionalna agentsia za prihodite (?????????? ??? ??????????? «?????????? ???
??????????» ??? ??????? ?????????? ??? ??????? ?????????? ??????, ??? ????: Direktor),
? ?????? ??? ?? ??????????? ?????????? ?????? ??????? ?????? ?????????????? ?????? (??
?????: ???).

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

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

3 ????? ?? ?????? 18 ??? ??????? ???:

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

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

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

4 ????? ?? ?????? 19, ?????? ???????, ??? ?????????? ??????:

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

5 ?? ?????? 72 ??? ??????? ??? ??????:

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

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

[...]».

6 ??????? ?? ?? ?????? 73 ??? ??????? ???:

«???? ??? ??????????? ?????? ??? ??? ?????? ??????????, ?????? ?????? ??? ?????????????? ???
????? 74 ??? 77, ? ????? ??????? ??? ????? ?????????????? ?????????? ?????????? ???
?????????? ??? ????? ?????? ???? ? ?????????? ?? ?????? ??? ??? ?????? ?????? ?????? ? ?????????????? ?
? ?????? ??? ?????????? ??? ??? ?????????? [...]».

7 ?? ?????? 74 ??? ??????? ??? ??????:

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

8 ?? ?????? 80 ??? ??????? ??? ??? ?? ????:

?) ????? ? ??????????? ?????? ?????????? ??? ??? ?????????? ?????? ??? ? ??????? ??? ?????? ?
??? ?????????? ??? ??? ????? ?????????? ?????????? ?????????? ??? ?????? 167 ??? 171 ???
??? ?????? 173 ??? 177,

?) ???? ? ?????????? ?????? ??????? ??? ?? ?????? ?????? ??? ? ?????????? ???
?????? ? ? ??????? ??? ??????? ??? ??? ?????? ?????? ?????? ?????? ??? ????
167 ??? 171 ??? ??? ?????? 173 ??? 177, ??? ? ??????? ?????? ? ? ?????? ??????
?????? ?????? ?????? ?? ?? ?????? 132, 135, 136, 371, 375, 376 ??? 377, ?? ??? 378,
????????? 2, ?? ??? 379, ?????????? 2, ??? ?? ??? 380 ??? 390,

?) ???? ? ?????????? ?????? ?????????? ??? ???? ?????????? ?????? ??? ? ?????????????? ???
?????? ? ? ??????? ??? ?????????? ??? ?????? ?????? ?????????? ?????????? ??????? ?? ??
????? 167 ??? 171 ??? ? ???? 173 ??? 177.

[...]»

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

9 ?? ???? 25 ??? ????? ??? ??? ????? ?????????????? ?????? (Zakon za danak varhu dobavenata stoynost, DV ????. 63, ??? 4?? ?????????? 2006, ??? ????: ZDDS), ??? ???? ????? ??? ???? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??????, ?????????? ??? ???:

«[...]

3) ??? ?????????? ?????????????? ???? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???:

[...]

2. ?????????? ?????????? ?????? ???? ?????? ?????????? ??? ?????? ?? ?????????? ??? ?????? 111,

[...]».

10 ?? ???? 106 ??? ZDDS ?????:

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

2) ?????????? ??? ?? ?????? ??????????:

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

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

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

?) ?????????? ??? ??? ??? ?????????? ??? ?????? 176.»

11 ??? ???? 111 ??? ZDDS:

«1) ??? ??? ?????? ??? ?????????? ??? ?? ??????, ?????????? ??? ???? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? /? ?????????? ??? ?? ?????? ??? ??????:

1. ?????????? ?????????? ??? ??????, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? [Zakon za schetovodstvoto] ????

2. ?????????? ?????????? ??? ??????, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ??? 1.

[...].»

12 ? ?????????? 1, ????. 16, ??? ?????????????? ??? ?????? ??? ZDDS ??????????:

«“????????? ????” ??? ? ???, ??? ??? ?????? ??? ?????????? 1, ????. 8, ???

????????????????? ?????????? ??? ?????? ?????????????? ??? ??????????????????????????
????????? [(Danachno-osiguritelniia protsesualen kodeks, DV ????. 105, ??? 29?? ?????????
2005)], ? ?????? ?????????????? ??? ?????? ?? ??? ?????????? ??? ?????????? ? ?????????? 1,
???. 10, ??? ?????????????? ??? ?????? ??? ?????? ?????????? ???
????????????????? ??????????»

13 ????????????????? 1, ?????? 8, ??? ?????????????????? ?????????? ??? ??????
????????????? ??? ?????????????????? ??????????:

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

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

14 ????? ?????????? ??? ?? ??????? ??? ??????????????, ? Marinov ??????????? ??? 4?
????????? 2009 ??? ?? ??????? ??? ??? ?? ?????????? ??? ?????????????? ??? ??????? ??? ??
???? ???, ??????????????, ??? ?? ?????????? ??? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????????? ??????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? 2009.

15 ?? 2010 ??? Marinov ?????????????? ?????????????? ?????????? ??? ?? ?????????? ??? ?? 1?
?????????? 2007 ??? ??? 4 ?????????? 2009. ??? ??? ?????? ??? ?????????????? ???, ???
?? ?? ??? ?????? ????????, ? ?????????? ??? ?????????? ?????? ?????????? ?? ??????????????
????????? ??? ??? ????? ?????? ?????????? ?????????? ?????? ?????? ?????????? ?????? 28
426,64 ?????????? ??? (BGN) ??? ??? ?????????? ??????????. ???? ?? ?????????? ??? ??
?? ??????, ? ?????????? ????, ??? ?? ??????????, ??? ?????????? ???, ?? ?????????? ???, ?? ???
?? ?????? ??? ?????? ?? ?????????? ?????????? ??? ??????. ?? ??? ?????? ??????????????
????????? ??? 27?? ?????????? 2011, ? ?????????? ??? ?????? ???, ??? ??? ??? ??????
??? ??????????, ? Marinov ?????????????? ?? ?? ??? ????? ?????????? ??????????
????????????? ?????? ??? ?????? ??? ?????? ??? ?????? 111 ??? ZDDS.

16 ????? ???? ?? ??????? ??? ?????? ??? Marinov, ? ?? ????, ???' ?????????? ???
?????? 27, ?????????? 3, ????? 2, ??? ZDDS, ?????????? ?? ??? ????? ??????? ??? ?????,
????? ??? «????????? ???», ? ????? ?????????????? ?????? ???????????????????, ???
?????? ??? ??????? ??? ????? ??? 32 124,57 BGN, ?? ????? ?????????? ??? ??? ???
??? ?????? ???.

17 ????? ??? ????????, ??? ??? Direktor, ??? ?????????? ?????????? ??? ??? ???
????????? ?????? ??????? ??????? ???, ? Marinov ?????????? ??? Administrativen sad Varna.
????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ?????? ??????????
????? ??? «????????? ????. ?????????? ??? ?????? ?? ?????? ?????? ??? ?????? ? ?????????? ???
????? ??? ?????????? ????. ??? ??? ?????????? ???, ?????? ?? ??????????
????????????????? ??? ??? ??? ?????????? ??? ?????? ???, ?????? ??? ?????? ???
????? ??? ??? ??? ?????? ??? ?????????? ???.

18 ? ?????? ??? ?????? ?????? ?????????? ??? ? ?????????? ??? ???? ??? ???? ??? ????
????????? ?????????? ??? ???? ?????????? ??? ???? ??????, ??? ???? ?????????? ??
????? 74 ??? ?????? ???, ??? ?????????? ??? ???? ??? ????? ?????????? ??? ???? ???
????????? ??? ??? ?????????? ??? ?????.

19 ??????? ?? ?????????????? ?? ?????? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????????? ??, ?? ?????? ?????????? ?????????? ?????????? ?? ?? ?????? 27, ?????????? 3, ?????? 2,

??? ZDDS, ??? ?? ?????? ??????????? ?????? ? ??????? ?????? ??? ?????????????? ??????????,
????? ??????? ?? ?? ?????? 18, ??????? ??, 74 ??? 80 ??? ?????? ???.

20 ??? ?? ???????????????, ??????, ?? ? ??????? ?????? ?? ?????? ???, ???' ??????? ???
????? 106, ?????????? 1, ??? ZDDS, ??????? ?? ?????? ?????????? ??? ?????? 18,
????? ??, ??? ?????? ???.

21 ?? ??????? ??????????? ???????????, ?????, ?? ???????, ?? ??????? ?? ?? ???
27, ??????? 3, ????? 2, ??? ZDDS, ??? ?? ?????? ?????????? ?????? ? ??????? ???
?????????? ???????, ?????? ???????, ?????, ?? ?? ????? 74 ??? ??????? ???, ???,
??????, ?? ?? ????? 80 ??? ?? ?????? ???????, ??? ?????????????? ?? ?????????? ???
??? ??????? ?? ??? ?????? ??????? ??? ?????? ?????????? ? ?????????? ????. ?? ???????
?????????? ???????, ?????? ?? ?????????????? ?? ?? ?????? 74 ??? ??????? ??? ??
????? ???????.

22 ????, ??????? ???, ??? ?? ?????????? ???????, ??? ?????????? ????
????????? ??? ?? ???????????, ?? ?????? ?????????? ???, ?? ??????? ?????????? ???,
?? ??????? ??? ?? ?????? 74 ??? ??????? ??? ?????? ???????, ?? ??? ?????? ??? ? ?????????? ???
????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ??
?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????????? ??? ?????????? ???
?????????? ??? ?????? ?????? 18, ??????? ??, ??? ??????.

23 ??? ?? ??????? ???, ?? Administrativen sad Varna ?????????? ?? ?????????? ???
????????? ??? ?????????? ??? ?? ??????? ??? ?????????? ?? ?????????? ??? ?????????? ???
?????????:

«1) ??? ?? ?????? 18, ??????? ??, ??? ?????? [??] ??? ?????????? ??? ??
????? ?? ?????? ??? ??????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ??
????? ?????????????? ??? ?????? ?????? ?? ?????? ?? ?????????? ??? ?????? ??? ? ?????? ???
????? ??? ?? ?????? ???;

2) ??? ??????? ??? ?? 74 ??? 80 ??? ?????? [??] ?????? ??? ??????? ??????????
????? ??? ??, ?? ??????? ??? ??????? ??? ?????????? ?????????? ?????????? ??? ??
????? ??????? ??? ?????? ?????? ?? ?????? ?? ?????????? ??? ?????? ??? ?????????? ???
????????? ??? ??? ?????? ??? ?????????? ??? ?? ??????;

3) ??? ?? ?????? 74 ??? ?????? [??] ?????? ??????????;

4) ??? ??????, ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??
74 ??? ?????? [??], ?? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ??
????????? ??? ?????????? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ??
????????????? ???, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??
????????? ???;»

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

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

24 ?? ?? ?????? ??? ???????, ?? ?????? ?????????? ???, ???' ??????, ?? ?? ?????? 18,
????????? ??, ??? ?????? [??] ?????? ??? ?????? ?????????? ??? ?? ?????? ??? ?????? ???
????????????? ?????????? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ??
????? ?? ?????? ???.

25 ??????, ?????????? ???, ??? ?? ?????? 18, ??????? ??, ??? ?????? ???, ??

????? ???? ??????? ?? ??????????? ?? ??????? ?????? ?? ??????? ??????? ??????, ????, ???
?????????? ??? ?????? 19, ??? ?????????? ?????? ??? ?????????? ?????? ??? ?????? ??? ? ??????
?? ???? ??????? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ??? ???????????????,
????? ???? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???

26 ??? ???? ?????? ??? ?????? 18, ??????? ??, ??? ?????? ??? ?????????? ??? ???? ????
???? ??????? ??? ?????????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????????? ???
????, ??? ???? ?? ??????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???????????????
? ??? ?????? ???, ?????????????? ?????? ??? ?????????? ??? ?????? 19 ??? ?????? ???.

27 ???????????, ?????? ?????? ??? ?????? 18, ??????? ??, ??? ?????? ??? ???? ????
????? ??? ??? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ?????????? ?????????? ???
????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ???, ?????????? ???
????? ???? ?????????? ??? ??????.

28 ???????, ??? ?????? ??????? ?????? ?? ?????? ???? ?????? ??? ???? 18, ???????
??, ??? ?????? ??? ??????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ?????????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ???? ???? ???.

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

29 ?? ???? ?????? ??? ???? ?????? ?????? ???, ?? ?????? ?????? ?? ?????????? ???
??????, ?? ?????? ?????????? ???, ???' ??????, ?? ?????????? ??? ?????? 74 ??? 80 ???
????? [??] ?????? ??? ?????? ?????????? ???, ?? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ?????????? ???, ? ??? ?????? ?????? ??? ?????? ??? ?????? ???
«????? ???» ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????????? ??????????.

30 ???????, ?????????????? ???, ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ???
????? ??? ??? ?????????? ??? ?????? 18, ??????? ??, ??? ?????? ???,
????????? ?? ?????? 74 ??? ?????? ??? ??? ??? ?????? 80 ????. ???????????, ???
?? ?????????? ?? ?????????? ???, ? ?????????? ??? ?????????? ?????? ??? ?????? 80
????? ?????????? ???, ?? ???? ??????, ??? ?????????? ??? ?????? ??? ?????? ???
????? ???? ?????? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???
????? ???? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? (?)
????? ??? 26? ?????? 2012, C-621/10 ??? C-129/11, Balkan and Sea Properties ???
Provadinvest, ?????? 45, 51 ??? 52). ??????, ??? ??? ?????? ??? ?????? ???
????????? ??? ???? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ????
????? 80 ??????????.

31 ??? ???? 74 ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???, ? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ???
????????? ???, ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 73.

32 ?????????? ??? ???? ?????? ??? ?????? ??? ?? «????? ??????, ? ???
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? «????? ??????, ? ???
??, ?????? ???? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (?)
?? 17? ?????? 2001, C-322/99 ??? C-323/99, Fischer ??? Brandenstein, ?????? 2001, ?. I-
4049, ?????? 80). ?????? ?? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?????? ???
????? ???, ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???

????? ? ??? ?????? ??????????????? ?????? ??? ?????? ??? ?????????? ???
??????????????????, ??? ? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ???,
?????????????????? ??? ?????? ?????????? ??? ?? ?????? ?????? (??., ?????? ???,
????? ??? 8?? ??????? 2012, C-299/11, Gemeente Vlaardingen, ??? 30).

33 ????????, ?? ??????? ?????? ??? ?????????? ?????? ?????????????? ?????????????? ?
???? ??????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ?????? ???
????? ??? ?????? ??? ??????, ?????? ?????? ?? ?????????? ?????? ? ?????? ??? ?????? ???
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34 ??? ?? ??? 27, ??????? 3, ??? ZDDS, ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?? ??????? ?????? ??? ?????? ??? ?????? ??? ?????? «????????? ???», ?
????, ??? ?? ?????????? ?????? ???????, ??????? ?? ?? ??? ?? ?????????? ??? ??
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????» ??? ?? ?????? ??? ?????????? ???, ??? ?????????? ??? ?????? ??? ?????????? ??? ??
????????? ??? ?????? ??? ?????????? ???, ?????????? ???, ??? ?????, ??? ?????????? ??? ??
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35 ????????, ??? ?????? ??? ?? ?????? ?????? ?????? ?? ?????? ? ??????? ???
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????, ?? ??????? ?????? ??? ?????? ?????????? ?????????? ?????????????? ???, ? ???
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36 ?? ?? ?????? ???????, ?? ?????? ?????????? ?????? ?? ?? ?????? 74 ??? ?????? ???
????? ??? ?????? ??????????.

37 ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ?????? ???, ??? ?????? ?????????? ???, ?????? ??? ?????????? ???,
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??????, ??? ?? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
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?????? ??? 19?? ??????? 2012, C-549/11, Orfey Bulgaria, ??? 51 ??? ??? ?????????? ???
?????????).

38 ?????????????? ??? ?? ?????? 74 ??? ?????? ??? ?????? ?? ?????? ??? ?????????? ???
????????? ?????????? ??? ?????? ?????? ?????? ?? ?????? ??? ?????? ?????????? ???
????? ??? ?? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?? . ???????, ? ?????? ??? ?????? ??? ?????? ??? ?????????? ???.

39 ??????????????, ???????, ???, ???? ????? ??????????, ?????????? ??? ?????
??????????, ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????????? ???????????, ??
?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ??????? ?? ???
????????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ?????? ??? ?????? ??? ??????
?????????, ?? ??? ?????????? ?????????? ?????? ?????? ??? ?????????? ?????? (??.,
??????, ?????????????? ?????? Balkan and Sea Properties ??? Provadinvest, ??? 54 ???
???? ?????????? ??????).

40 ??? ???????, ??? ?????? ??????? ?????? ?? ?????? ? ??????? ??? ?? ?????? 74 ???
?????? ??? ??? ?????? ???????.

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41 ??????? ??? ? ??????? ?????????? ??? ?? ??? ?????? ?????? ?????????? ??? ?????? ???
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ,? ???
????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????
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??? ??? ?????? ????, ?? ?????????? (????? ????) ??????????:

1) ?? ??? 18, ??????? ??, ??? ?????? 2006/112/?? ??? 28?? ?????????? 2006,
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2) ?????????? ??? ??? 74 ??? ?????? 2006/112 ?????? ??? ??????
????????? ???, ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ??????, ?????? ??? ? ??? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???, ???, ??? ?
????? ??? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??? ??? ???
??? ?????????? ?????? ?????? ??????.

3) ?? ??? 74 ??? ?????? 2006/112 ??? ?????? ?????? ??????????.

(?????????)

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