

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

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

??? 6?? ?????????? 2018 (*)

«????????????? ?????????? – ?????????? ?????????????? – ????? ?????????? – ?????
????????????? – ?????????? ?????????? ??? ?????????? ??? ?????? ?????????????? ?? ??????????
????????????????? ?????????? ??? ?? ?????????? ?????? ?????????? ?????? – ?????????????? ???
???? ?????????? ??????????»

???? ??????? C480/17,

? ? ?????????? ?????? ?????????????? ?????? ?????? 267 ????, ???
?????? ?? Finanzgericht Köln (?????????? ?????????? ???????, ???????) ?? ??????? ???
3?? ?????????? 2017, ? ????? ??????? ??? ?????????? ??? 9 ?????????? 2017, ??? ???????
??? ????

Frank Montag

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Finanzamt Köln-Mitte,

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

?????????? ??? ??? F. Biltgen, ??????? ??? ?????? ???????, ?????????????? ??? ???????
???????, E. Levits (?????????) ??? L. Bay Larsen, ????????,

?????? ??????????: M. Campos Sánchez-Bordona

?????????: C. Strömholt, ?????????? ????????,

?????? ??? ??? ?????? ?????????? ??? ??????? ??? ??' ?????????? ??? ?????????? ???
12?? ??????? 2018,

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

- o F. Montag, ?????????????? ??? ??? S. Eilers ??? S. Lehmann, Rechtsanwälte,
- ? Finanzamt Köln-Mitte, ?????????????? ??? ??? M. Plützer,
- ? ?????????? ????????, ?????????????? ??? ??? T. Henze ??? R. Kanitz,
- ? ?????????? ????????, ?????????????? ??? ??? W. Roels, M. Wasmeier ??? B.-R.
Killmann,

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

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

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1 ? ?????? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? 49 ????.
2 ? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? Frank Montag
??? ??? Finanzamt Köln-Mitte (????????????? ?????????? ??? ?????? ??? ??????,
?????????), ?? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ??????
????????? ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????? ?? ?????? ??????, ?????????? ?? ?????? ??? ?????? ??? ??????
????????? ?????? ?????????? ??? ?????? ??? ??????.

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3 ? ?????????? ??? 12 ??? ?????? 98/5/?? ??? ?????????? ?????????????? ??? ???
?????????, ??? 16?? ?????????? 1998, ??? ?? ?????????? ??? ?????? ?????? ???
????????? ?????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????????
????????? ?????? (?? 1998, L 77, ?. 36), ??? ?????????? ??? ?? ??? ??????
2006/100/?? ??? ??????????, ??? 20?? ?????????? 2006 (?? 2006, L 363, ?. 141) (???:
????? 98/5), ?????????? ??? ? ?????????? ??? ?????????? ??? ??? ?????????????? ??? ???
????????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????????? ?????????? ??? ??????
??? ?????????? ?????? ??? ?????? ?????? ?????? ??????????, ?????????? ?? ?????????? ???
????????? ??? ?????????? ??? ?? ?????????? ??? ??? ?????????? ??? ?????????? ???.

4 ?? ?????? 3, ?????????? 1 ??? 2, ??? ?????? 98/5 ????:

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

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

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

5 ?? ?????? 1 ??? Einkommensteuergesetz (????? ??? ?? ?????????? ??????????), ???
????????????? ?? ??? ?????????????? ??? ??? ?? ??? 2008, ??? 20?? ?????????? 2007
(BGBl. 2007 I, ?. 3150) (???: EStG 2008), ?????????? ?? ????:

«(1) ?? ?????? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ???
????????? ?????? ?????? ?????? ??? ?????? ??? ??? ?????? ??? ?????????? ??? ?????? ????. [...]

[...]

(3) ?? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 49. ?????? ??????

????? ????, ??? ? ?????? ?????????????? ????, ?? 90 % ??????????? ??? ???????????
???? ?????????? ??? ?????????? ??? ?????????? ??? ???? ???? ?????????? ??? ???? ???? ???
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???? ???? ??????????
???? ?????? ??? ?????? 32a, ?????????? 1, ?????? ??????, ?????? 1? [...]

(4) ?? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???? ???? ??????
???? ??? ?????? ??????????, ?? ??? ?????? ??? ?????????? 2 ??? 3 ??? ??? ??????
1a, ??? ???? ???? ?????? ??? ??????????, ?????? ?????? ?????????? ?????? ??????
???? ??? ?????? ??? ?????? 49.»

6 ?? ??? 10 ??? EStG 2008, ?? ??? ?????? «????????? ??????», ?????????? ??
????:

«(1) ?? ?????? ?????? ???????????, ??? ???? ?????? ?????????? ???? ???? ???????????,
????????? ???? ?????? ?????????????? ???? ?????????? ???? ???? ?????????? ???????,
????????? ??? ?????????? [...]»

[...]

2. a) ?????? [...] ?? ?????????? ?????????? ?????????? ?? ?????? ??????????
????????? ?????????? ?? ?????? ??? ?????????? ?????????? ?????????? ??????????

b) ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??????????
????????????? ?????? [...]»

[...]

(3) ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? 1, ?????? 2, ??????
????????, ?????????? ??? ?????? ??? ???? 20 000 ??? [...]».

7 ?? ??? 50 ??? EStG 2008, ?? ??? ?????? «????????? ?????? ??? ???
????????? ?????????? ??? ???», ??????, ??? ?????? 1, ?? ???:

«?? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? (????? 4, ?????????? 4
??? 8) ? ??? ?????????? ??? (????? 9) ??? ??? ?????? ??? ??? ??? ??? ??? ??? ???
????????? ?????????? ??? ?????????? ??? ?????? ?? ?? ?????????? ??? ?????????? ???
????????? [...] [...] ?? ?????? [...] 10 [...] ??? ?????? ?????? [...]»

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

8 ??? ???? ???? 2008, ? ?????????? ??? ?????? ??????, ?????????? ???????,
????????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??
????????? ?????? ??? ?????? ??? ?????? ?????? Limited Liability Partnership (LLP,
????????? ??? ?????? ??? ?????? ?????????? ??????), ?????? ?? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ??????.

9 ? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ???? ?????????? ??? ?? «Equity
Partner» ?????????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????????? ??????
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?? ??? LLP ??? ??? ?????????? ??? ??' ???, ?? 54 % ?????? ?????? ??? ??????
????????, ?? 6,3 % ?????? ?????? ??? ?? ?????? ??? ?? ?????? ?????? ?????? ???
????? ????. ??? ?? ?????? ??? 2008, ? ?????????? ??? ?????? ?????? ??????????.

??? ??? ???? ??????????. ?? ??? ???? ?????????? ?????????? ??? ? ?????????? ??? ????
????? ??? ???? ?? ???? ?????????? ?? ???? ???? ?????? ?????? ?????? ??? ???? ????
????????? ???' ??????? ?? ???? 1, ?????????? 3, ??? EStG 2008, ??????, ??? ????
????????? ??? ?? ???? ?????? ?????????? ??? ?? ?????????? ?????? ?? 90 %,
???? ??? ?????????? ??? ??????? ???, ???????, ??? ??? ?????? ??? ??
????????????? ??? ??????? ?????????? ???.

10 ??? ?? ??????? ?? 2008, ? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ??
«avocat européen» ??? ??????? ? ?? ?????? ?????? ?????????? ?????????? ?????????? (?????)
??? ??? ?? ???? «Rechtsanwalt (?????) ?? ??? ?? ??????». ?????????? ?? ???
?? ?????????? ?? ?????????? ?? ??? ?????? ??? ?? ???, ? ?????????? ??? ?????? ???
????? ?? ?????? ??? Rechtsanwaltkammer Köln (????????? ?????? ?????????? ??????????,
?????????) ???, ??? ?????? ???, ?? ?????????? ?????? Versorgungswerk der
Rechtsanwälte Nordrhein-Westfalen (????? ?????????? ?????????? ??? ?????? ??????????-
?????????, ??????, ??? ???: ?????? ?????? ??????). ?????? ?? ?? ??????????
????????? ?????? ?? ?? ?? ??? ????? (?????????) ?????? ?????????? ???????, ??
????????? ?????? ?? ?????????? ?????????????? ??????????, ?? ?????????? ??? ??
????????????????? ?????????????? ??? ?? –????? ??????– ?????????? ?????????? ???
????????? ?????? ?????????????? ?????????? ???????.

11 ??? ?? ??????? ?? 2008, ? ?????????? ??? ?????? ??? ?????? ?????????? ??? ????
????????? ?????????? ?????????? ?????? 16 453,32 ???, ??? ??? ?????????? ??? ???? ????
????? ??? ?? ?????? ?? ??????????. ?? ??? ??? ?????????? ??? ?????????? ???
????????, ??? 12 656,40 ???, ??? ??? ?????????? ?????????????? ?????????? ??? ???? 3
796,92 ????. ???????, ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??????????
????? 3 696 ????. ??? ?????? ?????????? ?????????? ???????.

12 ??? ??????, ? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ??????????
?????????. ?????? ?? ?? ??? ?????? ? ??????????, ?? ??? ?????? ?????????? ?? ???
?????????, ?? ?????????? ??? ?? ?????? ?????????? ?????????? ??? ?????????? ??? ???? ??
????????? ?? ?????? ??? ?????????????? ??? ?????? ??????. ??????????, ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??????, ?????? ?????? ??? ?????? ???
????????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ?????? ???.

13 ??? ??? ?? ??? ?????????? ??? ?? ??? 2008, ? ?????????? ??? ?????? ???
????????? ??? ?? ??? ?????? ?????? ?????? ?????????? ?????? ??? ??? ?????????? ???
????????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ???
????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????????? ??? ?? ?????? ?????? ??? ?? ?????? 22, ?????? 1, ??? ?????? ???, ??? EStG
2008 ?, ??????????, ?? ?????? ?????? ??????, ??? ?? ?????? 10, ?????????? 1, ?????? 2, ???
????? ???.

14 ?????? ??? ?????????????? ??? ?????? ?????????? ??? ?????? ??????????????, ? ?????? ???
?????? ?????? ?????? ?? ?????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
??? ?????? ??? ?? ?????????? ?????? ?????????? ??? ?????? ?????????? «????????? ??????» ???
????????? ?? ??? 10 ??? EStG 2008. ? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ???
?? ?????????? ?????????????? ?????? ?????????? ??? ?????? ??? ?????? 50, ??????????
1, ?????? ?????? ??? EStG 2008. ???????, ??? ?????? ??? ?????? ??? ?????? ?????? ???, ?? ??????
????? ??? ?????? ?? ?????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????? 9 ??? ?????? ???, ? ?? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ???
????????? 4, ??? ?????? ???.

15 ?????????? ??? ? ?????????? ?????? ??? ?????? ?????? ? ?????????? ??? ??????
????? ??? ?? ?? ?????????? ?????? ?????????? ?????? ?????????? ??? ?????????? ??????????
????? ??? Finanzgericht Köln (????????? ?????? ?????????? ?????? ?????? ???). ?
????????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? 2016 ??? ??
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ?????? ?????? ??? 24?? ?????????? 2015, Grünwald (C?559/13,
EU:C:2015:109), ?????? ??? ?????? ?????????? ?????? ?????? ???
Bundesverfassungsgericht (????????? ?????? ?????? ?????? ?????? ?????? ???).

16 ?????????? ??? ?? Bundesverfassungsgericht (????????? ?????? ?????? ???
????????? ???, ???' ????, ??? ? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???
?? ?????????? ??? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
??????, ? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?? ?????? ?????? ???
?? ?????? ?????? ?????? ?????? 10, ?????? 1, ?????? 2, ??? EStG 2008,
????? ??? ?????? ??? ?????????? ?????? ?????? 3 ??? ?????? ???, ?????? ??? ?? ???
????????? ?? ?????? 50, ?????? 1, ?????? ?????? ??? ?????? ???, ?? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? ???.

17 ?? ?????? ?????????? ?????????? ???, ?????? ? ?????????? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ??????
????????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ??????.

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

19 ??' ??? ?????? ??? ???????, ?? Finanzgericht Köln (????????? ?????? ???)
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ???:

«1) ?????????? ??? ?????? 49 ???, ?? ?????? ??? ?? ?????? 54 ???, ??????????
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? (??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???, ? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ???) ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ???
????????? ???, ??? ?? ?????? ??? ?????? ??? ?????? ???, ??? ??? ?????? ???
????????? ???, ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???.

????????????? ??????????? ????????????, ?????????????? ????? ?????? ?????? ??? ?? ????????,
???? ?? ????????, ??? ?????? ?????? ???????;

2) ?????????? ??? ??? 49 ????, ?? ???????? ?? ? ???? 54 ????, ? ??????????????
??? ??? ????? ????????, ?? ?????????? ??? ? ?????????? ??? ?????? ??? ?????????? ???
????????? ?????????????? ????????????, ????? ??? ?????????? ?????????? ???, ??????????
-????????? - ?????????????? ????????, ?? ? ???? ?????? ??? ??? ?????????? ???
??? ? ???? ?????? ??? ?????????? ????????, ?????????? ?? ?????????????? ??????????
????????? ??? ??? ?????? ?????? ????????, ?????? ??? ?????? ?????????? ???,
?? ?????????? ?????????? ?? ??? ?????? ??? ?????? ?????????? ?????????? ??????????
?????????;

3) ?????????? ??? ??? 49 ????, ?? ???????? ?? ? ???? 54 ????, ? ??????????????
??? ??? ????? ????????, ?? ?????????? ??? ? ?????????? ??? ?????? ??? ??????????
????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ???,
????????? ??? ?????? ??? ?????? ?????????? ????????, ??? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?????????? ?????????? ???, ??? ??? ?????? ??? ???
????????? ??? ?????? ??? ?????? ?????????? ?????????? ???, ?????????? ??
?? ?????????? ????????, ?? ?????????? ?????????? ?? ???, ?????? ??? ??????
????????? ?????? ??????????;»

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

20 ?? ?? ????????, ?? ?????? ??????? ?? ?????????? ??? ???????, ?? ??????
???????????, ???' ??????, ?? ?????????????? ?? ?? ?????? 49 ????, ??? ?????? ??? ??????? ??
???????????, ?? ?????????? ????????, ??? ???????, ??? ? ?????? ??? ??????? ???,
????? ??? ?????? ? ??????? ?????????? ?????????? ??? ???????, ??? ? ?????? ??? ??????? ???,
????? ?????? ???, ??? ?????? ?????????? ??? ???????, ??? ?????? ?????????? ??????????
???????????, ??? ?????? ?? ??????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?? ???
??? ????????????, ??? ?? ?????? ?????????? ?????????? ??? ?????? ?????????? ?? ??????????
????????????? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????? ?????????? ???, ??? ? ?????? ?????????? ?????????? ?????????? ???, ?
????? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ?????????? ???
???????????, ??? ?????? ?? ??????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ??? ?? ???
???????????, ??? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ?????????? ??? ?? ???.

??? ??? ?????? ?????????? ??? ?????? 49 ??

21 ?? ?????? 49 ????, ?? ????????, ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
???????????. ??? ?????? ????????, ?????????? ?? ?????????? ??? ?????????? ??? ?????? ???
???????????, ?????????? ??? ?????? ??? ?????, ?????????? ?? ?? ?????? ???, ?? ??????????
??? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????
???????????, ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?? ?????????? ???
???????????, ?? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ???
????????? ?????? ?? ?? ?????? ?????? ??? (??., ???????, ?????????? ??? 13?? ??????? 2000,
Baars, C?251/98, EU:C:2000:205, ??? 28 ??? ?????? ?????????? ??? ?????????? ??? 11??
????????? 2004, de Lasteyrie du Saillant, C?9/02, EU:C:2004:138, ??? 42, ??? 29??
????????? 2011, National Grid Indus, C?371/10, EU:C:2011:785, ??? 35 ??? ???
????????? ??????????).

22 ??? ???, ???, ???, ???, ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
????? ?? ??????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???

?????????? ??? ?????? ??? ??????????? ?????? (????????? ??? 29?? ?????????? 2011, National Grid Indus, C?371/10, EU:C:2011:785, ????? 36 ??? ??? ??????????? ??????????).

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

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

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

26 ??? ?? ?????????? ??? ?????????? ?????????? ??? ?????? ?????? ?????????? ?????? ??
????? ?????? ?????? ?? ????? ?????????? ??? ?????? ?????? ?????????? ?????? ?????????? ?
?? ?????????? ?????? ?? ????? ?????????? ?????? ?????? ?????????? (??., ???????, ???????
??? 17?? ?????? 2014, Nordea Bank Danmark, C?48/13, EU:C:2014:2087, ????? 23 ??? ???
????????? ??????). ????. ?????????? ??? ?????????? ? ?????????? ??????, ??????,
?? ????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ?? ?? ??????
????? ??? ?????????? ??? ?????? (??????? ??? 20?? ?????????? 2017, Deister
Holding ??? Juhler Holding, C?504/16 ??? C?613/16, EU:C:2017:1009, ??? 91 ??? ?? ???
????????? ??????).

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

27 ????? ?????? ??????????, ??? ?????????? ??? ?????? ??????, ? ?????????? ??? ??????
????????? ??? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? , ??? ?????? ??
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ??????????,
??? ?????????? ??? ?????, ??? ?????? ??? ?????? ??? ?????????? ??? ????????????, ?? ????
????????????? ??? ?????? ??? ?????? ???, ??? ?????? ? ?????????? ?????????? ?????????? ??????
??? ?????? ??????????, ? ?????? ?????? ??? ?????? ?????????? ?????? ??? ?????????? ??????
??? ??? ? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ???, ?????? ??
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ??????????
????????? ???, ? ?????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ??? (??., ??????)
?????, ?????????? ??? 31?? ?????? 2011, Schröder, C?450/09, EU:C:2011:198, ????? 37, ???
??? 24?? ?????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ????? 25).

28 ??????????, ?? ??????? ??? ?????? ?????? ??? ?????????? ?? ?????????????? ???????
????????? ?????????????? ?????????????????? ??? ????? ?????????????? ??????????, ?? ????? ??????
????? ?????????? ?????????, ??? ???????, ??? ?????? ?????? ??????, ??????? ?????????,
????????????? ??? ?????? ??? ?????????????? ?????????? ??? ?????????? ?????? ??? ??????????
??? ??????? ?????????? ??? ?????? ??? ?????????? ??????????, ??? ??????? ??? ??????
??? ?????????? ??? ??? ??? ?????????? ?????????? ??? ?????????? ? ??? ?????????? ???

????????????? ?????????? (??., ?????? ????, ?????????? ??? 31?? ?????? 2011, Schröder, C?450/09, EU:C:2011:198, ????? 38, ??? ??? 24?? ?????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ????? 26).

29 ??? ?????? ??? ?? ???, ?????, ??? ?????????? ??? ???? ??? ????? ? ??????????
????????? ??? ?????????????? ?????????? ?????????? ??? ?????? ?????? ?????????? ??? ???
?????? ???? ?????????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????????? ???
????????? ??? ??? ?????? ?????? (?????? ??? 24?? ?????????? 2015, Grünwald,
C?559/13, EU:C:2015:109, ????? 27), ?????? ?? ?????? ?????? ??? ?????????? ??? ???
????????? ?? ??? ?????????? ?? ?????????????? ??? ?????????? ??? ?? ?????????? ???
????????? ??? ?????????? ?????? (??., ?????? ????, ?????????? ??? 14??
????????? 1995, Schumacker, C?279/93, EU:C:1995:31, ????? 36? ??? 16?? ??????????
2008, Renneberg, C?527/06, EU:C:2008:566, ????? 61, ??? ??? 18?? ?????? 2015, Kieback,
C?9/14, EU:C:2015:406, ????? 25).

30 ????????, ?? ?????????? ??? ?????? ?????? ???, ??? ?????? ?? ?????? ???
????????? ??? ?? ?????????????? ??? ??? ?????? ?????????? ?????????????? ?????????? ??
?? ?????? ????, ?? ?????? ?????? ??? ?? ?????? ?????????? ?????????? ?????????? ??
????????? ?????? (??., ?????? ????, ?????????? ??? 31?? ?????? 2011, Schröder,
C?450/09, EU:C:2011:198, ????? 40 ??? ??? ?????????? ??????????, ????? ??? ??? 24??
????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ????? 29).

31 ?? ??????????, ??? ?????????? ??? ??? ?????????????? ??? ?????????? ??????????????,
????????? ? ?????????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ??? ??????????????
?? ??? ??????????, ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ??????
????? ??? ?????? ? ?????????? ??? ?????????? ???.

32 ??? ????????, ??? ?????? ?? ?????????? ??? ?????????????? ??? ?????????? ??? ??????????,
?? ?????????? ??? ? ?????? ??? ?????? ???, ??? ?????? ?????????? ??????????, ??? ?
????????? ??? ?????? ???, ??? ?????? ?? ?????????? ?????????? ?? ?????? ??? ?????? ??????????
????????? ?????????? ??? ?????? ??? ?? ??? ?????? ?????????? ??????????, ??? ?????? ???
????????? ?????? ??? ?? ?????????? ?????? ?? ?????????? ??????????, ??? ?????? ?? ?????? ??????????
?? ?????? ??? ?????? ?????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ??????????
????????? ?????????? ??? ??????????, ??? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?? ??? 30 ??? ?????? ?????? (??., ???' ???????, ??????? ???
24?? ?????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ????? 31).

33 ??? ?? ?????????? ??? ???????????, ?????????? ??? ?????? ?? ?? ?????????????? ??? ???
????? ??? ?????? ?????????? ??????????? ??? ?????????? ?? ?????? ??? ?????????? ??? ??
????????? ??? ??? ?????, ??? ?????, ?????????? ??? ??? ?????? ??? ?????? ??? (??., ???????,
????????? ??? 12?? ?????? 2003, Gerritse, C?234/01, EU:C:2003:340, ??????? 9 ??? 27??
15?? ?????????? 2007, Centro Equestre da Lezíria Grande, C?345/04, EU:C:2007:96, ?????
25, ??? ??? 24?? ?????????? 2015, Grünwald, C?559/13, EU:C:2015:109, ????? 30).

34 ?????? ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??
????? ?????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????????
????????? ??? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? .??????, ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ??????????, ??
????????? , ?????????? ?? ?????? ??? ?????? ?????????? ?????????? ?????????? ??????????, ???
????????? ?? ?????????, ?? ??? ?? ?????????? ??? ?????? ?????? ??? ??? ?????????????? ???
?? ?????????? , ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ??? ?????????? ???
????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ??? ?????????? ???
????????? ??? (??., ?????? ???, ?????????? ??? 16?? ?????? 2013, Alakor Gabonatermel? és
Forgalmazó, C?191/12, EU:C:2013:315, ????? 31 ??? ????? ?????????? ??????????, ????

35 ?? ???????????, ????, ????, ????, ??? ?????????????? ??????? ?? ???????????????
??? ?????? ?????????? ???????????, ??? ???? ?????? ?????????????? ??????? ?????????? ???
? ?????????? ??? ?????? ?????? ?????? ?????????????? ?????????? ?????? ?? ??? ?????? ??????????
??? ??? ?????? ?? ?????????? ??? ???? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ??? ???
????????? ?????? ???????.

36 ??? ?????????? ??? ???? ?????? ?????????????? ???????, ? ?? ??? ?????? ??????? ???
????????? ?????? ?????????? ??? ?????????? ??? ?????? ?????? ?? ?????????? ??
????????? ??? ???? ?????????? ??? Rechtsanwalt ??? ???? ???????, ??? ?????? ??????????
????? ??? ?????????????? ?????????????? ??? ??? ????? ?????????????? ??? ??? ??????????
????? ?? ?????? ?????????????? ?????????? ??? ???, ??????? ?? ?? ?????? 3 ???
?????? 98/5, ??? ??????, ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ??? ???
????? ??? ??????? ???.

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

38 ? ?????????? ??? ???? ?????? ?? ?????????? ??? ?? ?????????????? ??? ???????????
?????? ? ??? ???? ?????? ??? ?????? ??? ???? ?????????? ??????????.

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

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

41 ???????, ?? ?????? ??? ???? ?????? ?? ?????? ?????? ?????? ?? ?????????? ??????????
?? ??? ??????? ??? ???? ?????? ??? ?????? ?????? ??? ?????? ?????? ?? ?????????? ??? ??????????
????. ???????, ? ?????? ?????? ???????, ??? ???? ?????? ??? ?????? ??? ?????????? ???
????????? ?? ?? ??? 33 ??? ?????? ???????, ??? ?????????? ??? ???? ?????? ??? ?????? ??? ????
????????? . ??' ????, ??? ?????? ??? ?????? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ???
??? ?????? ??? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??????????
??????, ?????? ? ?????? ?????? ??????? ?????? ?????? ?????? ?????? ?????? ??? ????
????????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? (???. ?????? ??? 6??
?????? 2006, Conijn, C?346/04, EU:C:2006:445, ??? 22).

42 ? ?????? ??? ?????? ??????????, ??? ???? ?????? ??? ?????????? ??? ??????????
?? ??? 33 ??? ?????? ???????, ??????? ??? ???? ?????? ??? ???? ?????? ??? ???? ??????
?????? ?? ?? ?????????? ??? ??? ?????? ?????????? ?????? ?????? ?????? ??????????

43 ??????????, ? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?? ??????????
????????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ???
??? ?????? ?????????? ??? ???????, ??? ?? ?????????? ?????????????? ??? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ???
????? ?????????? ??? ?? ?????, ?????? ??? ?????????? ?? ?????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ???
?? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???, ?????? ???
????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??? ?? ???
??, ??????????????, ?? ?? ??? ?????? ?????? ??? ?????? ?????????? ??? ?? ?????????? ???
????????? ????.

44 ??????, ?? ??????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ???
?????? ?? ???? ?????? ??????? ? ?????? ??? 22?? ?????? 2017, Bechtel (C?20/16,
EU:C:2017:488), ????? ?? ?????????????? ??? ?????? ?????? ?????? ?? ?????????? ?? ????
?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????????????? ??? ?????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ???
????????????? ?????? ???, ??? ?? ?????? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ???
????????? ?????? ?????? ?????? ???, ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??????
?? ?????? ?? ?????????? ??? ?????????????, ??? ?????? ?? ?????? ??? ?????? ?????? ??? ??????????????
?? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????????????,
????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? . ???????, ???
????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?? ?????? ??? ?????? ?? ?????? ??? ??????
????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????
?? ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? .

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

46 ???????, ?????? ?????????? ?? ????????????, ???? ?????????????? ??? ????? 36 ???
????????? ???????, ??? ? ??????? ??? ?????????????? ?????? ?????????? ??? ??????
????????????? ? ??????????? ??? ?????? ?????? ?? ??????? ?? ???????????, ??? ??? ??????????
??? Rechtsanwalt, ??? ??? ??? ???????, ??? ??? ??? ??????. ??? ?????? ?????? ??????????
??? ??? ?????? ?????????????? ???????, ? ?????????? ??? ?????? ?????? ?????? ???
?????????? ?? ??? ??? ?????, ?????? ?? ?????????????? ??? ?????? ?????? ?????????? ??? ???
????? ??? ??? ??? ?????? ??? ? ?????????? ??? ?????? ??? ??? ?????? ??? Rechtsanwalt.

47 ????? ??????????, ?? ?????????????? ?????????? ??? ?????????????? ??? ?????? ??????????

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

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

48 ?????????? ??? ???? ?? ?????????? ?????????? ?????????? ?????????? ?????????? ?????? ??? ?
?????? ?????? ?????????? ?????????? ?????????? ?????????? ??? ???????, ? ?????????? ??????????
????????? ??? ???? ?????? ?? ??? ???? ?? ?????? ????? ?????????? ?????? ??????????
????????? ??? ?? ?????????? ??? ?????? ??? ?? ?????? ?????.

49 ????????, ??? ?????? ??? ?????????????? ?????????? ??? ?????????????? ??? ??????

50 ????? ????????, ??? ?????? ??????? ?? ?????????????? ??? ?????? ?????? ??????? ??????
??? ?????????? ??? ?????????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???, ??? ? ?????? ????
????? ????, ? ?????? ??????? ?? ??? ?????? ?????????????? ??? ?????????? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ?????? ?????????? ???
??? ?????? ??? ?????????????? ??? ?????????? ??????????.

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

52 ???????, ??????? ?????? ?????? ??? ?? ?? ??? ????? ?????????? ?????????? ?????? ??? ??
????????? ??? ?????? ??? ?????????????? ????????, ?????????? ??? ?????????????? ??? ??
????????? ????, ???' ?????????????? ??? ?? ??? ?????????????? ????????. ????????, ??? ??
????????? ??? ?? ??? ?? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?? ??? ?? ??? ??
????????????? ?????????? ??? ???????.

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

54 ? ?????????? ??? ???? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????????????? ??? ?? ?????? ?????????? ??????? ?????????? ?? ?????????? ?? ??????????
????? ?????????????? ??? ??????????. ?????? ??? ?????????? ?????????? ??? ??????
????????????? ??????????, ??? ?? ?????????? ??? ? ?????????? ??? ?? ?????? ??? ??
????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????? ??? ?????????????? ??? ?????? ?????? ??? ??, ?????????? ??? ?? ?????? ?????? ??
????????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????????? ??? ?? ??????????
????? ?? ?? ?????????????? ??? ?? ?????? ?????????? ?? ?????? ?????????? ?? ??????????. ? ?? ??????????
????? ?? ??? ?????????? ?????? ??? ?? ?????? ?????????? ?? ?????? ?????????? ?? ?????????? ??
????????? ?? ?????? ?????????? ?????? ??? ?? ?????? ?????????? ?? ?????? ?????????? ??

56 ????????? ?????????? ?? ??????? ???? ?????? ?????? ??? ?????? 54 ??? ??????
?????????, ? ?????????? ?????? ?? ????? ?????????? ?????????? ??? ?????? ?????? ???
????????? ??? ?????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ??? ?????? ?????????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ???.

57 ????????, ????????????, ???, ??? ???? ?? ??? ???? ??? ????????????, ??? ????????

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

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

59 ??????? ??????????? ?? ?????????? ?? ? ?????????????? ??? ?????????????? ??????????????, ???
????? ?????????????? ? ?????? ?????????????? ??? ?????????? ?????? ??? ??????????
????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????????? ?? ?????? ??????
??? ?????? ??? ?????????????? ??? ?????? ??????????, ??????? ?? ?????????????? ???
????????????? ?????? ?????? ??????????.

60 ???????, ? ?????? ??? ?????? ?????? ?????????????? ??? ? ?????? ?????????????? ???
????????? ???? ?????????????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ?? ??????
?? ?? ???? ?????????? ??? ?? ???? ?????? ??? ?????? ??? ?????? ?????????????? ?????????????? ???
?????????, ??????? ??? ?? ?????????? ?????????????? ??? ?????? ?????????? ?????????? ???
?????????? ???? ????. ???? ??? ?????? ??? ?????? ??????, ? ?????????? ???? ??? ?????? ???
?? ?????????? ??? ?? ?????? ?????????? ????????, ?????? ??? ?? ??? ?????? ??????, ??????????
????????????? ???? ??? ?????? ?????? ?????? ?????????? ???? ??? ?????? ?????????? ???? ???.

61 ?????????????? ??? ???? ?? ????? ???????, ????? ?????????? ??????????????, ? ????? ????
?????? ??? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????????????
?????, ??? ??? ?????????????? ??? ? ?????????? ??? ?????????? ?? ?????????? ?? ?????????? 77/799/?? ???
??????????, ??? 19?? ?????????? 1977, ??????? ?? ??? ?????????? ?????????? ??? ?????????? ?? ??? ??????????
????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????????
(?? ????. ????. 09/001, ?. 86), ??? ?????????????? ?? ??? ?????? 2006/98/?? ??? ??????????,
??? 20?? ?????????? 2006 (?? 2006, L 363, ?. 129), ? ?????? ?????? ??? ??? ?????? ??????, ???
?? ?????????? ??? ??????? ?????? (??., ??????, ??????? ??? 24?? ??????????? 2015,
Grünwald, C?559/13, EU:C:2015:109, ????? 52).

62 ??????? ?? ??????? ?? ??????????????, ? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ??
????????????? ?????????? ?????? ? ???????;

- ?? ????? 49 ??? ????? ?? ?????? ?? ??????????? ?? ?????????????? ?? ?????????????? ?? ?????????? ?? ?????????
???????, ??? ? ??????? ?? ?????? ???, ???, ??? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ??????????
????????????? ?? ?????? ?? ?????? ?? ????????, ??? ?????? ?? ?????? ?? ???, ??? ??????
????????????? ?? ?????? ?? ????????, ??? ?????? ?? ???????????, ??? ?????? ?? ?????????? ?? ??? ?????? ?? ??????
??? ?? ??? ?????? ?? ?????? ?? ???????????, ??? ?????? ?? ?????????? ?? ??? ?????? ?? ?????????? ?? ??? ??????
????????? ?? ?????????? ?? ???????????, ??? ?????? ?? ?????????? ?? ??? ?????? ?? ?????????? ?? ??? ??????
????????????? ?? ?????? ?? ????????, ??? ?????? ?? ???????????, ??? ?????? ?? ?????????? ?? ??? ??????
?? ???????????, ??? ?????? ?? ?????? ?? ?????????? ?? ??? ?????? ?? ???, ??? ?????? ?? ?????????? ?? ??????
????????????? ?? ??? ??????, ? ?????? ?? ????????, ??? ?????? ?? ???????????, ??? ??????
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