

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

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

??? 15?? ??????? 2021 (*)

«????????????? ?????????? – ????? ?????????????? ????? (???) – ?????? 2006/112/?? –
????????? ??? ????? ?????? ??? ?????????????? ?????????? – ?????????? ???????
????? ?????? ?? ?????? ?????? ?????????? ?????? ??? ?????????? ?????? – ?????? 59?,
????? ??????, ??????? ?? – ?????????? ??? ?????? ?????? ?? ?????????? ??? ???
????? ?????????????? ?????????? ??? ?????? ???»

???? ?????? C-593/19,

?? ?????????? ?????? ?????????????? ?????????? ??????? 267 ????, ???
?????? ?? Bundesfinanzgericht (????????????? ?????????? ??????????, ???????) ??
?????? ??? 29?? ?????? 2019, ? ????? ?????? ??? ?????????? ??? 5 ?????????? 2019,
??? ?????? ??? ???

SK Telecom Co. Ltd

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Finanzamt Graz-Stadt,

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

????????? ??? ??? E. Regan (?????????), ?????? ???????, M. Illeši?, E. Juhász, ?.
????????? ??? I. Jarukaitis, ????????,

????????? ??????????: H. Saugmandsgaard Øe

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

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

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

- ? SK Telecom Co. Ltd, ?????????????? ??? ??? J. Fischer, ?????????? ????????,
- ? ?????????? ????????, ?????????????? ??? ??? F. Koppensteiner,
- ? ?????????? ????????, ?????????????? ??? ??? L. Aguilera Ruiz,
- ? ?????????? ????????, ?????????????? ??? ??? J. Jokubauskait? ??? ??? L. Mantl,

???? ?????? ??? ?????? ?????????? ??? ??????? ??? ?????????? ??? ??? ?? ?????? ??? 22?? ??????? 2020,

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

????????

1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 59?, ????,
??????, ????????, ??, ??? ?????? 2006/112/? ?? ???????????, ??? 28? ?????????? 2006,
?????? ?? ?? ????? ?????? ?????? ?????? ?????????????? ?????? (?? 2006, L 347, ?. 1), ???
??????????????, ??? 1?? ?????????? 2010, ?? ??? ?????? 2008/8/E? ??? ???????????, ???
12?? ?????????? 2008 (?? 2008, L 44, ?. 11) (??? ????: ?????? ???).

?? ?????? ???

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

3 ? ?????????????? ?????? 22 ??? ??????? ??? ??? ????? ?? ????:

«?????? ??????? ?? ??????????????? ????? ?? ??????????????????? ???????????, ? ??????????? ??
?????? ??????? ?? ??????????? ??? [?????????? ?????], ??? ?? ?????? ??????????? ???????, ?? ??????
?????????? ?? ??????? ????. ??? ????? ?? ??????????????????? ???????????, ?? ??????
?????????? ?? ??????????? ??? ????? ?? ??????????????? ????? [?????] ? ?? ??????
?????????????? ?? ????? ???, ??????, ???' ????, ?? ??????????????? ????? ?? ????? ???
?????? ??????????????? ? ??????? ??? ??????????. ??? ?? ??????????? ? ??????? ??????????
?????????????? ???????, ??? ?????? ??????????? ??????????? ????? ???
?????????????? ?? ????? ?? ????? ? ?? ?????? ??????? ?? ??????? ?? ??????????? ????? ??,
?????????????? ??? [?????], ??? ?? ????? ?? ?????? ??????? ?? ??????? ?? ?????? ???????????
???? ?? [?????], ?? ????? ?? ????? ?? ?????? ??????? ?? ??????????? ??? ?? ??????? ?? ????? ???
????????? ??? ?? ??????????? ??? [?????].»

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

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

5 ?? ??????? 3, ?? ?????????? «?????? ??????», ??? ????? IV, ? ??????
????????? «????????????? ??????», ??? ?? ??? ?????? ???????????? ?? ????? 24, ??
????? ?????? ??? ?????????? 2 ?? ???;

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

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

6 ? ?????? V ??? ?????? ??????, ? ?????? ?????????? «????? ??? ??????????????
?????», ?????????? ?? ?????? 3, ?????? ?? ??? ?????? ?????????? ??????????, ???
????? ?????????? ?? ??? 3, ??? ?????? ??? ????? «????? ??????????». ?? ?????? ???
????????? ?? ?????? 9, ?? ????? «????? ?????????? ?? ?? ?????????? ??? ???
????? ??? [?????], ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??? [?????], ??? ?????? ?? ?????? 59 ?????? ?? ???:

«????? ?????? ??? ?????? ?????????? ?? ?????? ?????????? ?? ?? ?????????? ??? ???
? ?????? ??? ?????????? ?? ??? ?? ?????? ?????? ??? ? ?? ?????? ?????? ???
????? ??? [?????], ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ???
?? ?????? ?????? ??? ? ?? ?????? ?????? ???:

[...]

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

[...]».

7 ?? ?????? 10 ??? ?????? 3 ??? ?????? ?????????? «????? ??? ??????
????????? ? ??? ?? ??????» ??? ?????????? ?? ?????? 59? ??? 59? ??? ?????? ???.

8 ?? ?????? 59? ??? ?? ?????? ?????? ??? ?? ???:

«?? ??? ?????? ?????? ??????????, ?? ?????????? ? ?????????? ??? ?????????? ???
????? ??? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
?? ????? 44, 45, 56 ??? 59, ?? ?????? ???:

?) ? ?????? ?????? ??? ? ??? ?????? ??? ??????????, ? ?????? ?????????? ???
????????? ??? ?????, ?????????? ??? [?????], ??? ? ?????????? ?????????????? ???
????????? ??? ?????? ?????????? ?????? ??? [?????]?

?) ? ?????? ?????? ??? ? ??? ?????? ??? ??????????, ? ?????? ?????????? ???
[?????], ?????????? ??? ?????????? ??? ?????, ??? ? ?????????? ?????????? [?] ???
????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????? ???.

[...]»

9 ?? ?????? 59? ??? ?? ?????? ?????? ??? ?? ???:

«?? ??? ?????? ??? ?????????? ?? ??? 59? [????? ??????] ??????? ??, ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????? 59 ?????? ?????? ?????? ?), ??? ?????????? ?? ?? ?????????? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ?????? ????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? [?????]? ?????? ?????? ?????????? ??? ?????? ??? [?????]? ??? ???
????????? ? ?????????? ?, ?????? ?????? ?????? ??? ?????? ?????????? ???, ??? ?? ???
????????? ? ?? ?????? ?????? ??? ?????? ??? [?????].»

10 ? ?????? XIV ??? ?????? ???, ??? ?????????? «????? ??????», ??????????
?? ?????? 2, ??? ?????? ?? ?????? 398 ??? ?????? ?? ?????? ??? ??????

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

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

? UStG

11 ?? ??? 3bis ??? Umsatzsteuergesetz (????? ??? ?????? ?????? ??????? ???????), ??? 23??
????????? 1994 (BGBl. 663/1994, ??? ????: UStG 1994), ??? ?????? ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? (??? ????: UStG 2010), ???
?? ???:

«?????? ???????

????? 3bis. (1) ?? ?????? ??????? ?????? ?????? ?????????? ?? ?????? ??? ?????????? ???
?? ??????? ??????. ?? ?????? ?????? ?????? ?????? ?? ?????? ??? ?????????? ??
????? ?????? ? ??????????.

[...]

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

[...]

(5) ??? ??? ?????? 6 ??? 16 ??? ??? 3bis [???
????????? (?????? ?? ??? ?????? ????) ??? UStG 2010]:

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

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

3. ??? ?????????? ??? ?????????? ?? ?????? ?? ?? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? 1 ??? 2.

(6) ?? ??? ?????? 8 ??? 16 ??? ??? 3bis [???
????????? (?????? ?? ??? ?????? ????) ??? UStG 2010], ?? ?????? ?????????? ???
?????????, ??? ?????? ?????? ??? ?????????? 5, ?????? 1 ??? 2, ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???.
????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????????????? ???,
????????? ??? ?????? ??? ?????? ???.

(7) ?? ??? ?????? 8 ??? 16 ??? ??? 3bis [???
????????? (?????? ?? ??? ?????? ????) ??? UStG 2010], ?? ?????? ?????? ???
?????????, ??? ?????? ?????? ??? ?????????? 5, ?????? 3, ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???.
????????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???,
????????? ??? ?????? ??? ?????? ???.

[...]

(13) ?? ?????? ??? ?????? ????????, ???? ??? ?????? ??? ??????????? 14, ??????????:

a) ?? ? ?????? ??? ?????? ??????????????? ???????????????, ???? ??? ?????? ???
?????????? 5, ?????? 3, ??? ???? ??? ???????, ??? ???? ? ? ? ?????? ??????? ??? ??
????? ??? [??????], ?? ?????? ?????? ??????????? ? ?????? ??? ????????, ??? ???? ?
??? ??????? ??????? ??? ?????? ??? ????????

[...].

(14) ?? ?????? ??????? ????????, ???? ??? ?????? ??? ??????????? 13, ??????????? ??
????? ??????? ??????????:

[...]

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

[...].

(16) ??? ??? ?????? ?????????? ????????, ?? ??????????? ? ????????????
??? ????????????, ? Bundesminister für Finanzen (????????????? ?????????? ??????????)
?????? ?? ????????, ?? ?????????? ???????, ??? ? ? ?????? ??????? ??? ?????? ? ????
?????????? ??????? ?? ??? ??????????? 6, 7, 12 ? 13, ??????? a, ?????????? ???
?????????? ?????? ??? ?????? ?????? ?????? ??? ? ??????????????? ? ?????????????? ??? ??????
????? ??????. ?? ? ? ??????, ? ?????? ??? ?????? ?????? ?????? ?? ?????? ??? ??????? ???
?????????:

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

2. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????. ? ??????? ??????? ???
?????????? ?? ??????? ????????, ??? ? ? ?????? ??? ??????????? 14, ?????? 14, ??? ?
????? ??? ?????? ??????????????? ???????????????, ??? ? ? ?????? ??? ??????????? 5,
????? 3, ??? ? ? ??? ?????? ??? ???????, ??? ? ? ? ?????? ??? ?????? ??? ?????? ???
[??????].»

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

12 ??? ?? Verordnung des Bundesministers für Finanzen über die Verlagerung des Ortes der
sonstigen Leistung bei Telekommunikationsdiensten sowie Rundfunk- und
Fernsehdienstleistungen (?????????? ??????? ??? ?????????????? ?????????? ???????????
???? ??????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??????? ???
??????????????, ?????????????? ??? ?????????? ?????????????? ??????????) (BGBl. II, 383/2003), ???
????? ??? ??? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????? ???
????: ??????????? ??????? ??? ?????? ??? ?????????? ??? ?????? ???????):

«?????? ?? ?? ?????? 3bis, ?????????? 10, ?????? 13 ?? 14, ??? ? ? ?????? 3bis, ???????????
13, ??? UStG 1994, ??? ?????????????? ?? ??? [Bundesgesetz (????????????? ????) (BGBl. I,
71/2003)], ??????????? ?? ??????:

1. ???? ? ?????? ??????? ?????????? ??? ?????? 3bis, ?????????? 14, ?????? 12 ??? 13, ??? [UStG 1994], ??? ?????????????? ?? ??? [Bundesgesetz (????????????? ????) (BGBl. I, 52/2009)], ?????????? ??? [?????] ???' ?????????? ??? ?????? 3bis ??? UStG 1994, ? ?????? ?????????????????? ??? ??????, ?????? ? ?????????????? ? ?????????????? ??? ?????????????? ??? ?????????????? ??? ??????.

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

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

13 ? Verordnung des Bundesministers für Finanzen, mit der ein eigenes Verfahren für die Erstattung der abziehbaren Vorsteuern an ausländische Unternehmer geschaffen wird (????????????? ??????? ??? ?????????????? ?????????? ?????????????? ??? ?????????????? ??? ?????????? ??? ??? ?????????? ?????????? ?????????????? (BGBl. 279/1995), ??? ?????? ??? ??? ??? ??? ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? (?? ????: ?????????? ??? ?????? ??? ?????????? ??????????), ?????????? ??? ?????? ??? 1 ?????????????? ?????????? ??????????:

«?????? 1 (1) ????, ?????????????? ??? ???? ?????? 20 ??? ???? ?? ?????? 21, ?????????????? 1 ??? 5,
??? UStG 1994, ? ?????????? ??? ?????????? ?????? ??? ???? ??????, ??? ????? ?????????? ??
????????? ?? ?? ?????????????????? ??? ?????????? ??? ?????? ??????????????, ??? ???? ??
????????????? ??? ??? ?????? ??? ?????? ??? ????? ?????????????? ??? ?????? ??????,
????????????????? ??????? ?? ?? ?????? 2, 3 ??? 3bis, ??????, ??? ?? ?????? ?????????? ??????????
?? ?????? ??? ??????????, ? ??????????:

1. ??? ?????????????????? ??????? ???? ?? ?????? ??? ?????? 1, ?????????? 1, ?????? 1
??? 2, ??? UStG 1994 ??? ?? ?????? 1 ??? [????????????? (????????? ?? ??? ??????????
?????) ??? UStG 1994] ?

2. ??????????????? ?? ???? ?? ?????????????? ??????? ?? ???? ?? ?????? ?? ???? 6,
?????????? 1, ?????? 3, ??? UStG 1994 ?

3. ?????????????? ?????? ?????? ?????? ???? ?????? ? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? (????? 19, ?????????? 1, ?????? ??????, ??? UStG 1994), ?

4. ?????????????? ?????? ??????? ?????? ??? ?????? ??? ?????? 3bis, ?????????? 13, ?????? b, ??? UStG 1994 ??? ?????? ??? ?????? ??? ?????? 25bis ??? UStG 1994 ?, ?? ??? ?????? ?????? ???, ??? ?????????? ??? ?????? 357 ??? 369 ??? ?????? [??].

(2) ? ?????????? 1 ??? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ?????????? 1.»

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

14 ? SK Telecom ????? ????????? ?????????????? ??? ????? ????? ? ?????, ?? 2011,
???????? ? ?????????? ?????????? ?????????? ?????? ?????? ??? ????? ????
????????????????? ? ?????? ??? ?????????? ?? ?????? ?????? ?????? ??? ?????? ?????, ??? ??
????? ?????????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ??????
????????? ??????????.

15 ??? ?????, ??? ?????????? ?????? ?????????????? ?????? ?????? ?????????? ?????????? ??????
????? ?? ?????? ??? ??? ?????? ??? SK Telecom ?????? ?????????? ?????? ??????
????????????? ?? ??? ?????????? ???, ? ?????? ?????????? ?? 20 %. ? SK Telecom ??????
????? ?????? ??? ??? ?????????? ??? ?? ?????? ??? ?????????? ?????? ?????? ??????
????????? ??? ??? ?????????? ?????? ??? ?????? ??????.

16 ? SK Telecom ??????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?? ??? ?? ??? ??
????????? ? ?????????? ??? ?????? ?????????? ?????? ?????? ?????????? ??? ?? 2011,
????????? ?? ??? ?????????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?? ?????? I ???
????????? ??? ?????? ??????.

17 ? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?? ??? ?????????? ??? ?? ??? ??
????????? ??? ?????????? ??? SK Telecom ??? ?????????? ???
????????, ??????? ??? ?????????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???????, ?
????? ?????????? ??? ?????? 59? ??? ?????? ???, ?????? ??? ?????????? ???
????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?? ??? ?????????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ??????, ?? ??? ?????? ???
????????? ???, ??? ?????? ??? SK Telecom ??? ?????????????? ??? ?????????? ???
????????? ??? ?????? ???, ? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ??????.

18 ? ?????????? ??? ?????? ??? ?????? ? SK Telecom ??? ??? ?????????? ??? ??????????
????? ?????????? ??? ??? ?????? ? ?????? ??? ?????? ??? Bundesfinanzgericht
(????????????? ??? ?????????? ?????????? ???), ?? ?????? ?????? ?? ?????? ??? ???
????????? ??? ??? ?? ?? ?????? ??? ? ?????????? ??? ?????? ??? ?????????? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
??? ?? ??? 59? ??? 59? ??? ?????? ??? ?????????? ??? ?? ??? ?????? ??? ?????? ???
????????? ??? ? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?? ?? ??????, ?? Bundesfinanzgericht (?????????)
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? SK Telecom, ??? ?? ?????? ?? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?? ??? ?????? ???, ? ?????????? ??? ?????? ??? ?????? ??? 10 %.

19 ?? Bundesfinanzgericht (????????????? ??? ?????????? ???) ??????, ???????, ???,
????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ???, ?? ?????? ??? SK Telecom
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ? SK
Telecom ???, ???????, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

20 ?? Verwaltungsgerichtshof (???????, ???????????, ???????????, ???????), ??????????
????????? ???????, ???????????, ??? ?????? ? ???????????, ???, ???????, ?? ??????? ??
13?? ??????????? 2018, ??? ???????, ??? Bundesfinanzgericht (??????????????, ???????????,
??????????).

21 ???' ??????, ?? Verwaltungsgerichtshof (????????? ????????????) ??????????
??? ?? ????? 59? ?? 59? ?? ??????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ??????????????
?????? ????????????, ?? ????????????, ? ?????????????? ?? ?????????????? ?? ???????????????. ????????????, ? ??????
?? ?? ?????????? ?? ????? ?????????? ?? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????
?? ?????????? ?? ????? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ???. ??????????
?? ?????????? ?? ????? ?????????? ?? ?????, ?? ????? ????? ?????????????? ?? ?????????? ?? ?????????? ?? ?????????? ???
?? ?????????? ?? ????? ?????????? ?? ????? ?????????? ?? ?????????????? ?? ?????????? ?? ?????????? ?? ??????????
????????????????? ?? ?????????? ?? ?????????? ?? ????? ?????????? ?? ????? ?????????? ?? ?????????? ?? ??????????
????????????????? ?? ?????????? ?? ?????????? ?? ????? ?????????? ?? ????? ?????????? ?? ?????????? ?? ??????????.

22 ???????, ? ?????????? ????????, ?????????? ??? ?????????? ?????? ???
????????? ??? ?????? ??????, ????? ?????? ??? ?????????? ?????? ?????? ??? ?????? ??
????? 59? ??? ?????? ?????? ??? ?????? ??? ?????????????? ??? ??? ?????????????? ??? ?????? ???
59?. ?? ?? ??????, ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????????????? ??? ?? ?? ??????
????? ?????????????? ? ??? ?????? ??? ?????? ? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
???????????, ??? ?????? ??? ????????, ?????????????? ??? ?????? ??? ?????????? ??? ?????? ???
????? ?????????????? ?? ?????? ???, ? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????
????? ?????? ???' ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
???????

23 ?? Bundesfinanzgericht (?????????????? ??????????? ???????????), ????????? ??
?????????? ??????? ??????????? ??? ?? Verwaltungsgerichtshof (???????? ???????????
??????????), ??????????? ?? ??????????? ??? ?????? ????? ??????? ?? ?? ??????? ??
?????? ??????? ??????? ??? ?? ?????? ?????? ??????????? ??????????? ??? ?? ??????? ??
?????? ??????? ??? ?? ?????? ?????? ??????????? ??????????? «?????????? ??????????????? ?
??????????» ??? ??????? ??? ??????? ??????, ??? ?? ?????? ??? ?????? 59? ??
?????? ???, ??????? ??? ??????? ??? ??????? ??? ? ?????? ??????? ??? ???????
????? ??????? ??? ??????? ??? ??????? ??? ??????? ???, ??? ?? ?? ?????? ??????????? ???????????????
?? ?? ??????????? ??? ??????? ??? ??????? ?? ?????? ?????? ??????????? ??????????? ??? ??????
?? ?? ??? ??????? ???.

24 ???????, ?? ?????? ??????????? ?????? ???, ?? ???? 59?, ?????? ??????, ???????
??, ??? ?????? ?????? ?? ?????? ?? ??????????? ??? ?????? ??? ?????? ??? ???????????
????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ??????????
«????????? ?????? ?????????? ? ??????» ??? ?????? ??? ?????? ??????, ??? ??
????? ?? ?????? ??? ??????, ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ???
????????? ?? ?????????? ??? ?????? ?????????? ?? ?? ?????????? ?????????? ??? ??????
????????? ?? ?????????? ??? ?????? ?????????? ?? ?? ??????????.

25 ??????????, ?????? ?? ??????????? ?? ? ???? ?? «?? ?????????» ???? ?? ???
?????? ?? ??? ?????? ?? ???? ?? ?????? ?? ???? ?? ?????? ?? ???? ?? ??????? ?? ??
????????????? ?? ? ???? ?? ?????? ?? ???? ?? ?????? ?????????? ?? ???? ?? ???? ?? ????
????? ?? ??????? ?? ? ???? ?? ?????? ?? ???? ?? ?????????? ?? ???? ?? ???? ?? ????
????? ??

26 ??' ?????? ??? ???????? ?? Bundesfinanzgericht (????????????? ????????????)

???????????) ?????????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????????? ???
???????????) ?? ?????? ?????????? ?????????? ?????????? ?????:

«1) ??? ???? ?? ????? 59?, [????? ??????], ???????? ??, ??? ?????? [??] ??? ?????? ??? ?
????? ?? ?????? ?????? ?????? ?????????? ??????????, ??? ?? ?????? ?????????? ??? ??????
????? ?????? ?????? ?????????? ?? ?????? ??? ?????????? ?????????? ??? ??????????
????? ??????, ??? ?????? ?????? ?????????? ??? ?? ?????? ?????? “?? ?????????? ??? ?????? ??????
?????”, ?????? “????????????? ??? ??????????” ??? ?????????? ??? ?????? ?????? ??? ??????
????? ?????? ?????? ? ?????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????????? ???
??? ?????? ??? ?????? ?????????? ?????? ??????, ??? ?? ?????? ??? ?????? ??? ?????? ??????
????????? ?????? ?????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ?????? ?????? [?????] ??? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? [?????];

2) ??? ???? ?? ????? 59?, [????? ??????], ???????? ??, ??? ?????? [??], ??? ?????? ??? ?
????? ?????? ?????????? ?????????? ??? ?????? ?? ?????????????? ??? ??????
???????, ?? ?????? ?????????? ??? ?????? ??? ?????? ??? [?????] ???' ?????????? ??? ??????
59 ??? [?? ??? ??????], ?????? ?? ?????? ??? ?????????? ??? ?????? ?????? ??????, ???
?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ?????? ?????? ??????????
????? ? ?????? ?????? ?????? ?????? ?????????????? ?????? ??? [?????], ? ?? ?????? ??????
??? ??? ??? ??? ?????? ??? ?????? ?????? ??? ?????? ??? [?????], ??? ?????? ?? ???
????????? ??? ?? ?????? ?????????????? ?????????? ??? ?????? ??? ?????? ?????? ??????
????, ?? ??? ?????? ?????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? [??];»

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

27 ?? ???? ?????? ???, ?? ?????? ?????? ?? ?????????? ??? ??????, ?? ??????
????????? ???, ???' ??????, ?? ?????????? ?? ?? ??? 59?, ??? ??????, ??? ??????
??, ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ?????????? ??? ?????? ??????
????????????? ?? ?????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ??????
????? ?????? ?????????????? ? ?????? ??? ?????? ?????? ?? ?????? ?????? ?????? ???
????? ?????, ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ???
????????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??? ??????
????????? ?????? ?????? ??? ?????? ?????? ?????????? «?????????»
????????? ? ??????» ??? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ??????
??? ?? ??? ?????? ???, ??? ?? ?????? ?????? ??? ?????? ?? ?????? ??? ? ?????? ??????
????????? ?????? ?????? ??? ?????? ??? ?????? ?? ??? ?????? ??? ?????? ???
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ???.

28 ?????????? ??? ???? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????, ??? ?? ?????? ???
???????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? (????. ?????? ??? 13??
???????, 2019, Srf konsulterna, C-647/17, EU:C:2019:195, ??? 29 ??? ?????? ??????????).

29 ???????, ??????? ?? ?????? 59, ????? ?????, ??????? ??, ??? ??????? ??????, ?
????? ??????? ??????? ?????????? ????? ?? ??????? ????? ?????? ?????? ?????,
??? ?? ?????? ??? ?????????????? ??? ?????????? ??? ?????????????????? ?????????? ???
??? ?????? ??? ?????? 24, ?????????? 2, ??? ????? ?????, ?????? ?? ?????????? ???
?????????? ?? ?? ?????????? ??? ????? ?????? ?? ????? ?????? ?????? ?????????????? ? ???
??? ?????????? ? ?? ?????? ?????? ?????? ?????? ?????, ?????? ?? ?????? ?????? ???
????? ?????? ??? ?????? ?????????????? ? ?????? ?? ?????? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????????????? ? ?????? ?? ?????? ?????? ??? ?????? ???
????? ?????? ??? ?????? ?????????????? ? ?????? ?? ?????? ?????? ??? ?????? ???.

30 ????????, ??? ???????????, ?? ?????? 59?, ?????? ??????, ??????? ??, ??? ??????
??? ??????? ?? ?????? ??? ?????? ?? ???????????, ??? ?????? ?? ?????????? ??? ?????? ???
????????? ????????, ?????? ?????, ??? ?? ?????? 59 ??? ?????? ??????, ?? ?????????? ???
????? ?????, ? ?????? ?????????? ???' ?????? ?????? ??? ?????, ?????????? ??? ??????????
??? ?????, ??? ? ?????????? ?????????????? ? ?????????????? ??? ??????????
????????????????? ??? ?????????? ??? ?????.

31 ???????, ?????????????? ??? ?? ?????? 59? ??? ?????? ?????? ?????? ?????? ???
??? ?????????? ?? ??????????? ?? ?????? ??? 59?, ?????? ??????, ?????????? ??, ???
????????????? ??? ?????????? ??? ?????????? ?? ?? ?????????? ??? ?????? ??? ?????? ???
????? ?????? ?????????????? ? ?????? ??? ?????????? ? ?? ?????? ?????? ?????? ???
????? ??? ?????????? ??? ?????? ?????, ??? ? ?????? ?????? ?????? ?????????? ???
????? ??? ?????? ?????? ?????, ??? ?????? ??? ?????????? ?????????????? ??? ?????? ???
?????.

32 ??????, ? ?????????? ??? ??????????? ?? ?????? 59? ??? ?? ?????? ??????? ??? ??????
?? ??? ?? ?????????? ?? ??????????? ?? ?????????? ??? ?? ?????? ???????????, ?????? ??????? ???
????????? ??? ?? ??????? ???, ? ?????????? ??? ?????? ?????? ?? ?????? ??? ?????, ???
????? ??? ?????????????? ?????????, ??? ?????? ?????????? ??? ?????? ??? ?????? ???
????? 59?, ?????? ?????, ????????? ??, ??? ?????? ??????.

33 ???????, ?????????????? ??? ?? ??? ?????? 59?, ?????? ??????, ??????? ??, ???
????? ?????????? ?????? ?? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ??????? ???
????? ?????????? ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????.

34 ???????, ??? ?? ?????? ??? ??????????? ?? ?????? 59? ??? ?????? ?????? ???, ?????? ???
????????? ?? ?????????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????? ???
????????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???.

35 ? ?????????? ?????????? ??????????, ???' ??????, ??? ??????, ?? ?????? ???
?????? ?????????? ??? ?????? ?????????? ???, ??? ?????????? ?? ?????????????? ??
????? ??? ?????? ?? ?????? ?????? ?????? ?????????? ?????? ??? ?? ?????? ??? ??
????? ???, ??? ?? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?????????? ???
????? ????. ?? ??????????, ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???
?? ?????? ?? ?????????? ?????? ?????? ??? SK Telecom, ??? ?????????? ??? ?????? ???
??? ?????? ?????? ?????????, ?? ?????????? ?? ?????????? ?????? ?????? ?????? ???
????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

36 ???????, ?????????????? ???, ??? ?????? ?????????, ??????, ??? ?? ?????? 1,
????????? 2, ?????? ??????, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???, ???
????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ???, ??? ?????? ???, ???

?????????, ??? ? ? ? ??????? ? ?????????????????? ??? ?????????????? ??? ??? (????????? ??? 4?? ??????????? 2019, KPC Herning, C?71/18, EU:C:2019:660, ??? 36 ??? ??? ?????????????? ??????????).

37 ????????????????, ????, ???, ??? ????? ?????????? ? ???????? ?????????????? ??? ?????? 44 ???
????????? ???, ?????????? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????,
?? ?????? ?????????? ?? ??????? ??? ?????????? ?????????? ?????????? ??? ?????? ?????????? ??????
????? ?????????? ??? ?????????? ??? ??? ?????? ?????????? ?????? ?????? ?????????? ???
????????? ??? ?????? ???.

38 ???????, ??? ?????????? ??? ?? ???? ?????????? ??? ??????? ?? ??????
????????? ??? ?? ???? ?????????? ?????????????? ??? ?????????? ??? ??????????, ? SK
Telecom ?????????? ??? ?? ???? ?????????? ?????????? ??? ?? ???? ??? ?? ???? ??? ??
????????? ????, ?????? ?? ??? ??????????, ??? ?????????? ??? ????? ?????? ????.
????????? ?????????? ?? ?? ??? ????? ???????.

39 ????????, ??? ??? ??? ?? ??? ?????? ??? ?????????????? ?????????????? ?????????????? ??? ?
????????????? ?????????????? ? ?????????????? ??? ?????????????? ?????????????? ?????????????? ??? ????
????????????? ??? ??? ??? ??? ?? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ??? ??????
??? SK Telecom ??? ?????? ???.

40 ??????????, ????, ??, ??? ?????????? ????? ?????? ??? ?????????? ??? ?????
?????, ?????????? ? ?????????? ??? ?????????? ????? ?????????????? ? ?????????????? ???
????????????? ?????? ??? ?????? ??? ?????? ?????? ??????, ?? ?????? ?????? ??? ?????? ???
?? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?? ?????? 59?, ?????? ??????, ?????????? ??,
??? ?????? ???, ?? ?????? ??? ? ?????? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ???
??? ?????? ???, ??? ?? ?? ??? ?????? ?????????? ?????????????? ??? ?????? ??? ??????, ??? ?????
????? ??? ? ?????? ??? ?????????? ??? ?????? ??? ? ?????? ?????? ??? ?????? ??? ??????
?????????, ??? ?? ?????????? ? ??? ?????????? ??? ??????????????.

41 ???????, ??????, ?????????????? ???, ??? ?????????????? ??? ?? ?????? ??????????,
??? ??? ?????????? ??? 22 ??? ?????? ??? ?????? ?????? ?????? ??? ? ?????? ???
?????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????????.

42 ????????????????, ??????, ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ???????????
??? ??? ?????????????? ??? ??????? ?????????? ?????? ? ??????, ??????, ??? ??????????????
????????????? ??? ??????? ?? ?????????? ?? ?????? ?????????? ???, ???????, ??? ??
????????????? ??? (????. ?????????? ??? 17?? ?????????? 2015, WebMindLicenses, C-
419/14, EU:C:2015:832, ????? 41, ??? ??? 13?? ?????? 2019, Srf konsulterna, C-647/17,
EU:C:2019:195, ????? 28 ??? ????? ?????????????? ??????????).

43 ?????????????? ?????? ??? ?????????? ??? ?????? 59?, ?????? ??????, ?????????? ??, ???
?????? ?????? ??? ?????? ??? ?????? ??? ?????? 10, ??? ?????????? «?????? ??? ??????
????????? ? ??? ?? ??????????» ??? ?????????????? ??? ?????? 3 ??? ?????????? 3 ???
?????? V ??? ?? ??? ??????, ?????? ?? ?????? ?????? ??? ? ?????????? ??? ?????? ?
?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
???????????, ??? ?????????? ??? ??? ?????? ?????????? ??? ?????? ?????????? ???
?? ??????????.

44 ????????, ?? ???? ?????? ?????? ?? ??????????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ??
????? ?????????? ?? ?? ?????? 59?, ?????? ??????, ?????????? ??, ??? ?????? ?????? ?????? ????

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

45 ????, ??? ???????, ??? ?????????? ? ??????? ??????????? ??? ?????? 88 ??? ?????????? ???,
?????? ?? ??????????? ???, ??? ??? ??????? ??? ??????? ??? ?????, ?? ???????????
?????????? ??? ????? ???????????, ?? ??????????? ? ??????????? ??? ??????????? ??? ?????
?? ??????????? ?? ?????????? ?? ?? ?????????? ??????????? ??? ?????????????? ??? ?????
????? ??? ?????? ???, ??? ?? ?????????? ?? ?????????? ??? ?????????? ??? ????? ?? ??????????
????????? ??? ????? ?????????? ?? ?????????? ??? ?????? ??? ????? ????.

46 ?? ?????????? ?? ???????, ???????, ?? ??????? ??? ????? ?????????? ??????? ???????
?? ??? ?? ??? ????? ????. ???????, ??? ????? ?????????????? ?????????? ??? ???
?????????? ??? ??????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???????.

47 ??? ??? ?????? ??? ?????? ??? ?????? ??? ??????????? ??? ?????? 44 ??? 45 ???
????????? ?????????? ?? ??? ?? ?????????? ?? ?????? ??? ?????????? ??? ?????????? ???
????? ??? ?????? ??? ?? ??? ?? ?????????? ?????????? ?????? ?????? ?????? ??????. ???????
????? ?????????? ??????????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ??????? ???
?????.

48 ????, ? ??????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ?? ?????? 59?, ??? ?????? ???, ?????????? ??, ??? ?????? ???
????? ?? ???????????, ???' ????, ?? ?????? ??? ?? ?????????? ?????????? ??? ?????????? ???
????? ?????????? ?? ?????????? ?????? ??? ?????????? ?????????? ?????????? ??? ???????
????? ?????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ???, ? ?????? ???
????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? 398 ??? ?????? ??? ???????
??? ?????? ?? ?????????????? ??????, ??????? ?????????? ?????????? ????????,
????????? ?????????? ??? ?????????? ??? ?????? ??? (????. ??????? ??? 8?? ????????)
2020, Weindel Logistik Service, C-621/19, ?? ???????????, EU:C:2020:814, ??? 48).

49 ????, ??? ??? ?????????????? ??????? ??? ?????????? ??? [89? ??????????] ???
?? 30?? ?????????? 2009, ??????? B – taxud.d.1(2010)176579 – 645] ?????????? ???
????????? ?????????? ??????? ?? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????????? ???
59?, ??? ?????? ???, ??????? ??, ??? ?????? ??? ?????? ?????????? ?????????? ???
????????????? ?? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ???
????????? ??? ?????? ??? ?? ?????????? ??? ?? ?????????? ?????????? ??? ???????
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ??????. ??????????, ?? ?????? ??? ? ???????
????? ?? ?????????? ?? ??? ?????? ??? ?????? ???' ?????????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

50 ?????????? ??? ?????? ??? ?????? ??? ??????, ??? ?????????? ??? ?????????? ???
????? ? ?????????? ??? ?? 59?, ??? ?????? ???, ?????????? ??, ??? ?????? ??? ??? ??
????? ??? ?? ?????????? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ???????
????? ?????? ?????? ?????????? ??? ?????? ?????? ???, ??? ?????? ?????? ?????????? ???
????? ??? ?????? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ???, ??? ?? ?????? ???
????????? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???
??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ???
«????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ??
????? ??? ??????? ???, ??? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??
????? ??? ?????????? ?????????? ??? ?????? ???, ??? ?????????? ??? ??

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

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

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

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

?? ?????? 59?, ?????? ??????, ?????????? ??, ??? ??????? 2006/112/?? ??? ???????????,
?? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ??????????????? ???,
????? ???????????????, ??? 1?? ?????????? 2010, ?? ??? ?????? 2008/8/E? ???
??????????, ??? 12?? ?????????? 2008, ??? ?? ?????? ??? ?? ??????????
?????????? ?? ?????? ?????????? ??? ?????????????? ?? ?????? ??? ??????
????????? ?????????? ??? ?????? ?????? ???, ??? ?????? ?????? ?????? ??????????????? ?
????? ??? ??????? ? ?? ?????? ?????? ??? ?????? ???, ??? ?? ?????? ????
?????????? ?? ?????????????? ?? ?????? ?????? ?????? ?????????? ??? ??????
?????? ??? ?????? ?????????? ?????????? ?????? ?? ?????????? ??? ??????????
?????????? «????????? ?????? ?????????? ? ?????????? ? ??????????» ??? ?? ??? ??????
?????, ??? ?? ?????? ??? ?????? ?????, ??? ?? ?????? ?????? ?????? ??
????????? ??? ?? ?????? ?????? ??? ?????????? ?????????? ?????????? ??? ??????
??, ?????????? ??? ?? ?????? ?????? ?????????? ??? ?????? ?????? ?????????? ??
????????? ??? ?? ?????? ??? ?????????? ?????? ??? ?????? ?????? ??????, ??? ?? ??????
?? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ?? ?????????? ??

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

* ??????? ??????????????; ? ??????????