

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

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

24 ?????????? 2022 (\*)

«????????????? ?????????? – ?????????? – ?????????????? ??? ?????? ??? ?????????????? ?????? ???  
????? ?????? ?? ?????? ?????????? ?? ?????? ?????????? ? ?????????? ?????? ?????? ?????? ??????  
????????? ??? – ??????? 2003/49/?? – ?????????? ?????? ?????? ?????????????? ??????????  
????????????? ?????? – ?????? 1, ?????????? 1 – ?????????? ??? ?? ?????????? ????  
???? – ?????? 4, ?????????? 1, ?????????? ?? – ?????????? ?????????? ?????????? – ??????  
2011/96/?? – ?????? ??????? – ?????? 1, ?????????? 1, ?????????? ?? – ??????? ?????? ???  
????????? ?????????? ??? ?????????? ??? ?????????? ??? – ?????? 5 – ?????????? ???  
??? ?????????? ??? – ?????? 2008/7/?? – ?????????????? ?????????? – ?????? 3 –  
????????? ??????? – ?????? 5, ?????????? 1, ?????????? ?? – ?????????? ??? ?????? ??? –  
????? 63 ??? 65 ??? – ?????????? ?????????? ?????????? – ?????????? ??? ?????????? ???  
????? ??? ?????????? ??? – ?????????? ?????????? ??? ?????? ?????????? ?????????? – ??????????  
????????? – ?????????? – ?????????? ?????????? ??? ?????????? ??? ?????? – ?????????? ???  
????? ?????? – ?????????????? ??? ?????????? ??? ?????? – ?????????? ???  
?????????»

????? ??????? C2257/20,

? ? ?????????? ?????? ?????????????? ?????????? ??? ?????? 267 ????, ???  
?????? ?? Varhoven administrativen sad (?????? ?????????? ???????????, ??????????) ??  
?????? ??? 4?? ????? 2020, ? ????? ?????? ??? ?????????? ??? 9 ??????? 2020, ???  
?????? ??? ???

**«Viva Telecom Bulgaria» EOOD**

????

**Direktor na Direktsia «Obzhavane i danachno-osiguritelna praktika»– Sofia,**

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

**Varhovna administrativna prokuratura na Republika Bulgaria,**

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

????????? ??? ??? E. Regan (????????), ?????? ???????, K. Lenaerts, ?????? ???  
??????????, ?????? ??????? ??????? ??? ?????? ???????, ?. ???????, ???????  
??? ??????? ???????, I. Jarukaitis ??? M. Ilieši?, ???????,

?????? ??????????: ?. ??????

?????????: M. Ferreira, ????? ?????????? ??????????,

???????? ???? ??? ??????? ??????????? ??? ??????? ??? ??' ??????????? ??????????? ???  
30?? ??????? 2021,

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

- ? «Viva Telecom Bulgaria» EOOD, ?????????????? ??????? ??? ?? D. Yordanov, M. Emanuilov ??? S. Hristozova-Yordanova, ??? ??? ??????? ??? ??? Y. Kamburov, E. Emanuilov, V. Rangelov, T. Todorov ??? D. Dimitrova, advokati,
  - ? Direktor na Direktsia «Obzhavane i danachno-osiguritelna praktika» – Sofia, ?????????????? ??? ??? N. Kalistratov ??? ??? M. Bakalova,
  - ? ?????????? ????????, ?????????????? ??? ??? T. Tsingileva ??? L. Zaharieva,
  - ? ?????????? ????????, ?????????????? ??? ??? W. Roels ??? ??? Y. Marinova,
- ???? ?????? ??? ?????? ???????????, ??? ?????? ??? ?????????? ??? ?????? ??? ??? ?? ???????????  
??? 30?? ??????????? 2021,
- ?????? ??? ???????

???????

1 ? ?????? ?????????????? ??????? ??? ??????? ??? ?????? 5, ?????????? 4,  
??? ??? ?????? 12, ??????? ??, ???, ??? ?????? 47 ??? ?????? ??? ?????????? ???????????  
??? ?????????? (???: ?????), ??? ?????? 49 ??? 63 ???, ??? ?????? 4, ?????????? 1,  
????????? ??, ??? ?????? 2003/49/?? ??? ????????, ??? 3?? ?????? 2003, ??? ???  
????????? ?????? ?????????? ?????????? ??? ?????? ??? ??? ?????????? ???  
????????????? ?????? ?????????? ?????????? ?????????? ?????????? ?????? (?? 2003, L  
157, ?. 49), ??? ?????? 1, ?????????? 1, ??????? ??, ??? ?????????? 3, ??? ??? ???  
????? 5 ??? ?????? 2011/96/?? ??? ????????, ??? 30?? ?????????? 2011, ??????? ?? ??  
????? ?????????? ??????? ?? ?????? ?????? ??? ??? ?????????? ??? ??? ??????????  
????????? ?????????? ?????? (?? 2011, L 345, ?. 8), ??? ?????????? ?? ??  
????? (??) 2015/121 ??? ??????????, ??? 27?? ?????????? 2015 (?? 2015, L 21, ?. 1) (???:  
????: ?????? 2011/96), ??? ?????? 3, ??????? ?? ???, ??? ?????? 5, ?????????? 1,  
????????? ?? ??? ??, ??? ?????? 7, ?????????? 1, ??? ??? ?????? 8 ??? ?????? 2008/7/E?  
??? ??????????, ??? 12?? ?????????? 2008, ??? ??? ?????? ?????? ??? ??????????????  
??? ??? ?????????? ?????? (?? 2008, L 46, ?. 11), ??? ?????????? VI, ??? 6,  
????? 3, ??? ?????????? ?????? ??? ??? ?????? ??? ??? ?????????? ??? ??????????  
??? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????  
??? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??? ??????????  
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? (?? 2005,  
L 157, ?. 203, ??? ????: ?????? ??????????).

2 ? ??????? ??? ?????????????? ??? ??????? ?????????? ?????????? ?????????? ??? «Viva Telecom Bulgaria» EOOD, ?????????? ?? ??? ?????? (?????????), ??? ??? Direktor na Direktsia «Obzhalvane i danachno-osiguritelna praktika» – Sofia (?????????? ??? ??????????? «?????????? ??? ??????? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? Viva Telecom Bulgaria ??? ?? ??????? ??? ????????, ??? ??? ??? ??? ??? ??? ??? ??? ?????? ???.

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

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

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

3 ?? ?????? 20 ??? ??????????? ?????????????? ??? ?? ???? 23 ??? ??????  
?????????????, ?? ????, ?????????? ?? ?????????? ?????, ?????????? ?? ???? ?? ?????? ??  
????????????? ?? ?????????? VI, ??????????, ?? ?? ?? ?????????? ?? ?? ?? ?? ?? ?? ?? ?? ??  
????? ?????????? ?? ?? ?? ?????????? ?? ?????????? ?? ?? ?? ?? ?? ?? ?? ?? ?? ?? ?? ?? ??  
?? ?????????? ???.

4      ?? ?? ????? ????????????, ?? ?????? ?????????????? ?????????????? «?????????? ???. ?????.  
20 ??? ??????????: ??????????? ?????, ?????????» ??? «?????????? ???. ?????. 23 ???  
?????? ??????????: ??????????? ?????, ?????????» , ??????????? ?????, ??? ?????? 3  
??? ?????????????? «?????????» ?????????? ??? 6, ??? ?????? 2003/49, ???  
????????????? ?? ?? ?????? 2004/76/?? ??? ???????????, ??? 29?? ?????? 2004 (??  
2004, L 157, ?. 106), ??? ??????????? ?? ????????:

«? ?????????? ??? ???? ?? ?????????? ?? ??? ??? ?????????? ??? ?????????? ??? ?????? 1 ???  
[?????? 2003/49] ??? ??? 31 ?????????? 2014. ??? ?? ?????????? ??????, ? ??????????  
??? ????? ??? ??? ????? ??? ?????????? ??? ?????????????? ??? ?????????????? ??? ??????????????  
????????? ????? ?????? ?????? ? ??? ?????? ?????? ?????????? ?????????????? ?? ??? ?????? ??????  
????? ?????????????? ?????????? ?????? ??? ?????? ?? ?????????? ?? 10 % ??? ???  
31 ?????????? 2010 ??? ??? ?????? ?? ?????????? ?? 5 % ??? ?? ?????? ?????? ?????? ???  
??? 31 ?????????? 2014.»

? ?????? 2003/49

5      ?? ??????????????? ??????? 1 ??? 4 ??? ?????? 2003/49 ?????? ?? ?????;

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

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

(4)    ? ?????????? ???. ????????????. ??? ?????????? ?????? ??? ?????????? ??? ?????? ???  
????? ??????????, ??? ? ? ?????????? ??? ?????? ??? ? ? ?????? ??? ?????? ??? ??????,  
????????? ??? ????? ?????????????? ?????? ??? ?????? ?????? ??? ??????????????  
????????????? ??? ?????????????? ??? ??? ? ? ?????????? ??? ?????? ??????????????  
????????????? ??? ?????? ?????? ??? ?????????????? ?????? ??????????. ?????????? ??????????  
????? ?? ?????????? ?? ???? ???? ??? ??? ?????? ??? ?????? ??? ?????????????? ???  
????? ?????????? ?????? ?????????? ?????? ?????? ???, ??? ? ? ?????? ?????? ??????  
????????? ?????? ????.»

6      ?? ?????? 1 ??? ????????, ?? ?????? ???? «????? ?????????? ??? ??????????», ?????????? ?? ??????:

«1. ?????????? ?????? ? ?????????????? ??? ?????????????? ?? ??? ?????????? ?????  
????????????? ??? ?????????????? ?????? ??' ?????? ??? ?? ????? ?????? (????  
????????????? ??? ?????????????? ?????? ??????????????) ?????? ? ?????????? ??? ?????  
? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ? ?????? ?????????? ??????????  
????? ?????? ?????? ?????????? ?? ??? ?????? ?????? ??????.

2. ?????????? ??? ?????????????????????? ??? ?????????? ?????????? ?????????? ? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ("??????? ??? ?????????? ?????? ??????").

[...]

4. ?????????? ????? ??????? ?????? ?????????? ?????????? ?? ?????????????? ?????? ? ?????????????? ??????  
?????? ??????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????????, ??? ?????????????????? ?????????????? ???? ?????????????? ???? ?????????????? ??????  
????????????? ?? ?????????? ?????? ??????????.

[...] »

7      ?? ?????? 2 ??? ?? ??? ????????, ?? ?????? ?????? ??? ????? «??????? ??? ?????? ??????  
??????????», ?????? ?? ???:

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

?) ?? ??? ???? “?????” ??????? ?????????? ??? ?????? ?????? ?????? ????????????, ?????????????? ?  
?? ?? ??????? ?? ??????????? ? ?? ?????????? ?????????? ?? ??????? ?? ???????, ??  
????? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ???????, ??  
????????????????????? ??????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????????  
?? ???????, ?? ??????? ? ?? ????? ??????? ?? ?????????? ?? ?????????? ?? ?????????? ??  
????????? ???.

[...] »

8      ?? ?????? 4 ??? ????? ????????, ?? ?????? ?????? ??? ?????? «????????? ??? ?????????? ???  
?????? ? ???????????», ?????? ?? ????????:

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

[...]

?) ?????????? ??? ?????????? ??? ???? ?????????????? ?????????? ??? ???? ?????????? ???  
????????? ?????? ? ??? ?????? ?????? ?????????? ?????????? ??? ???? ?????? ?????? ??? 50 ????  
??? ??? ?????????? ?????? ??? ??????????.

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

? ?????? 2008/7

9 ?? ??? 3 ??? ?????? 2008/7, ?? ??? ?????? ?????? ??? ?????? «????????? ??????????», ???  
?? ????:

«??? ??? ?????? ?????? ??? ?????????? ?????? ??? ??? ?????????? ??? ??? ?????? 4, ?? ??????????  
????????? ?????????? ?? “????????? ??????????”:

[...]

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

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

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

10 ?? ????? 5 ??? ???? ??????, ?? ?????? ?????? ??? ?????? «????????? ?? ?????? ???  
????????? ?? ?????? ???», ?????????? ??? ?????? 1 ?? ??????:

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

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

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

[...]».

? ?????? 2011/96

11      ?? ?????????????? ?? ??????? 3 ???. 6 ???. ?????? 2011/96 ?????? ???. ????:

«(3) ? ??????? ?? ?????????? ??????? ?????? ?? ?????????????? ?? ?????????????? ?? ??? ?? ??? ?????  
????????? ?????? ??? ?????????????? ??? ??? ????? ?????????? ??? ?????? ?????? ?????? ?????? ?????  
????????? ??? ??? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?? ?????????????? ?? ???  
????????? ??? ??? ?????????????? ?? ?????? ?????? ?????? ?????? ?????? ??????.

(4)    ?? ??????????? ?????????? ?? ??????????? ?? ?????????????? ?? ?????????????? ?????? ?? ?????? ??  
????? ?????????? ?? ???? ?? ?????????????? ?? ?????? ?? ?????? ?????????? ?? ?????? ?? ????  
????????????? ?? ??? ?? ?????????? ?? ?????? ?? ???? ?????????????? ?? ??? ? ?? ?????? ?????????? ?? ????  
????? ?????????? ?? ??????. ?? ??????? ?? ?????? ?? ???? ?? ?????? ?? ?????????????? ?? ???  
????? ??????????, ?????????????? ?? ?????????????? ?? ??? ?? ?????????? ?? ??? ?? ?????????? ?? ??? ??  
????????????? ?? ?????????? ?? ??????? ?? ??????. ?? ??????????, ??' ?????? ?? ??????????  
????????????? ?? ?????????? ?? ???? ?????????? ?? ?????????? ?? ?????? ?? ?????????? ?? ???? ??  
?????????????, ?? ??? ?? ?????????????? ?? ??????? ?? ?????????????? ?? ??? ?? ?????????? ?? ????  
????????????? ?? ??????, ?? ??????? ?? ??? ?????????????? ?? ??????? ?? ?????????? ?? ???? ??  
????????????? ?? ??? ?? ???????.

(5) ?????????? ?????? ?????? ?????? ?? ?????????? ??? ?????????? ?????? ???????  
??? ?????????? ??????????.

(6)      ????? ???? ??? ?????? ??????? ??? ?????????? 90/435/??? [???? ??????????????, ??? 23??  
????????? 1990, ??????? ?? ?? ????? ?????????????? ?????????? ?? ?????? ?????? ??? ??  
????????? ??? ??? ?????????????? ?????????? ?????????????? ?????? (?? 1990, L 225, ?. 6,)]  
?? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ???  
????????? ?????????? ?? ?????????? ?????? ??? ?????????? ?????? ?????????? ?????? ??? ?????????? ???  
?? ????? ??? ???, ??????, ?????????? ?????????? ??? ??? ?????????????? ?????? ?????????? ???  
????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?????????? ??????. ?????????? ???  
????????? ?????, ? ?????????? ?????? ?????????? ??? ?????????? ?????? ?????????? ??? ?????????? ???  
???? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????? ??????????  
??? ?????? ?????? ??????. ??? ?????????? ?? ?????????? ?????? ??? ?????????? ?????? ?? ?????????? ???  
???? ?????? ?????? ?????? »

12 ?? ?????? 1, ??????????? 1, ??? ??????? 2011/96 ?????? ?? ????????:

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

[...]

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

[...]».

13    ?? ?????? 5 ??? ?? ??? ?????? ?????????? ?? ????:

«?? ?????? ?? ?????? ? ?????????? ?????????? ?????????????? ??? ?? ?????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? ??? ?? ?????????? ??? ?????[?] ????.»

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

14 ?? ????? 1 ?????????? 4, ?? Zakon za korporativnoto podohodno oblagane (????? ????)

? ?????????? ?????????? ?????? DV ????. 105, ??? 22?? ?????????? 2006), ?  
????? ?????? ??? ?? 1? ?????????? 2007 (??? ????: ZKPO), ?????? ?? ????:

«? ?????? ?????? ?????????? ?? ?????????? ??? ?????????????? ?? ?????? ?????????? ?? ??????  
????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??????»

15 ?? ?????? 5, ?????????? 1 ??? 2, ??? ZKPO ????. ?? ????:

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

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

16 ?? ?????? 12, ?????????? 5, ??? ZKPO ??????. ?? ??????:

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

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

[...]».

17 ?? ?????? 16 ??? ZKPO, ?? ?????? ?????? ??? ????? «?????????????», ??? ?????? ??? 1??  
????????? 2010, ?????????? ?? ????:

«1. [...] ?? ??? ? ?????????? ??????????, ?????????????????? ??? ?????????? ??????  
????????? ??? ??? ?????? ?????????? ??????, ?????????????????? ??? ?????? ??? ?????? ??? ??????  
?? ??????????, ? ??? ?????? ?????? ??? ?????? ?????????? ?????? ?? ?????????? ?????? ??  
????????? ???, ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????, ?????????? ?? ??  
???? ?????????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????  
????????? ??? ?????????????? ??????, ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ???  
???? ?????????? ?????? ?????????? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???.

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

[...]

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

[...]».

18 ?? ?????? 20 ??? ZKPO, ?? ?????? ?????? ??? ????? «????????????? ??????????», ???  
?? ????:

«? ?????????? ??? ?????? ?????????? ?????? ?????? ?????? 10 %.»

19 ?? ?????? 195 ??? ZKPO, ?? ?????? ?????? ??? ????? «????????????? ?????? ??? ?????? ?????? ???.

????? ??????? ?????? ??????», ??? ?????? ??? 1?? ?????????? 2015, ?????????? ?? ??????:

«1. [...] ?? ?????????? ??? ???????? ?????? ?????? ?????? ?????? ??? ?????? ?????? [...] ?????????? ?? ?????? ?????????? ?????? ??? ?????? ???.

2. [...] ? ??? ??? ?????? 1 ??? ?????? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? [...] ?? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? [...]».

[...]

6. [...] ??? ?????????? ?? ?????????? ??? ??????:

[...]

3) ?? ?????????? ??? ??????, ?????? ?????????? ?????????? ?????? ??? ?????? ??? 12?

[...]

7. [...] ?? ?????????? ??? ??????, ?????? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????:

[...]

11. [...] ?? ?????????? 7, 8, 9 ??? 10 ??? ?????? ???:

1) ?????????? ??? ?????????? ?????? ??? ?????? ? ?????????? ?????????? ??? ??????????

[...]

4) ?????????? ??? ?????????? ?? ?????? ??? ?????? ?????? ?????????? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? 50 ??? ??? ??? ?????????? ??? ?????? ??? ??????????

[...]

7) ?????????? ??? ?????????? ??? ?????? ?? ?????? ?????? ??? ?????? ??? ??? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? [...]».

20 ?? ????? 199 ??? ZKPO, ?? ?????? ??? ?????? «????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1 ?? ???:

«? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 195, ?????????? 1, ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? [...]».

21 ?? ????? 200 ??? ZKPO, ?? ?????? ??? ?????? «????????? ?????? ??? ?????? ??? ?????? ??? ?????? 2, ?? ?????? ??? 1?? ?????? 2011, ?? ????:

«[...] ?? ?????????? ??? ?????? 195 ?????????? ?? ?????? ??? ?????? 10 %, ?? ?????? ??? ?????? ??? ?????? ??? 200a».

22      ??? 1?? ?????????????? 2015, ? ?????????? ??? ?????????????????? ?? ??????????????:

«[...] ?? ??????????? ?? 195 ??????????? ?? ??????????? ?? ??????????? ?? ??????????? 10 %».

23 ?? ?????? 200a ?? ZKPO, ?? ?????? ??? 1?? ???????????? 2011 ??? ??? ?????????????????  
???? ?????????????? ?? ??? ?? 1?? ???????????? 2014, ??????????, ????? ?? ?????????? ???  
??? 1?? ?????????? 2015, ?? ???????:

«1. [...] ?? ??????????? ???. ??????, ??????? ?????????????? ?????????????? ?????????????? ???.  
?????? ??????? ??????????? ???. ?????????????? ??????????? 5 % ?????? ??????????? ??????????  
?? ?????????? ??????????????:

[...]

5.     ?? ?????????? 1 ??? 4 ??? ?????? ???:

1) ?????????? ??? ?????????? ??????? ?????? ? ?????????? ??????????

[...]

4) ?????????? ??? ?????????? ?? ?????? ??? ?????????? ??????? ??? ??? ?????? ???  
????????? ? ??? ?????? ? ?????? ?????????? ?????? ??? ?????? ?????? ??? 50 ??? ???  
??? ?????????? ?????? ??? ??????????

[...]]>.

24 ?? ?????? 202a, ?? ?????? ?????? ??? ?????? «????????????????????? ??? ?????????????????? ?????? ??? ?????? ??????», ??? ?????? ??? 1?? ?????????? 2010, ?????? ??? ?????? ?????? 1 ??? 4 ?? ????:

«1. [...] ?? ??????? ??????? ??????? ?? ??????????? ??????? ?? ?????? ?? ?????? ??  
?????????? ?????? ?? ?? ??? ??????????????? ?????? ?? ??????????? ?? ?? ??? ??????????  
?????????? ?? ??[, ?? 2?? ?? ?? 1992 (?? 1994, L 1, ?. 3),] ?? ????? ?? ??????????? ?? ??????????  
?? ??????????????? ?? ?? ??????????????? ?? ?? ??????????? ?? ?? ????? ?? ?? ??????????? ??  
?????????? ?? ?? ????? 12, ??????????? 2, 3, 5 ?? 8. ??? ?? ??????? ??????? ??????? ?? ??????  
?? ??????????? ?? ?? ??????????????? ?? ?? ??????????? ?? ?? ???????, ? ??????????????? ?? ????? ??  
?? ??????????? ?? ?? ??????????????? ?? ?? ????? 12, ??????????? 2, 3, 5 ?? 8, ?? ????? ??  
?????????? ?? ?? ??????????? ?? ?? ??????????? ?? ?? ??????????? ?? ??.

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

3. ????? ?? ????? ??? ?????????????? ????? ????? ?? ?????????????? ??? ????? 195,  
?????????? 1, ??????????? ?? ??? ????? ?? ?????? ??? ?????????????? ??? ????? ??????????????  
????????? ?? ??? ??????????? 2, ??????? ?? ?????????????? ? ?????????? ?????? ??? ??????????????  
??? ????? 195, ??????????? 1, ????? ?? ?????????????? ??? ?????, ?? ????? ?? ??????  
?????? ??? ?????? ?? ??????? ??? ?????? ??? ?????????????? ??? ????? ?? ?????? ?????????? ???.

4. ????? ?????????????? ?????? ?????? ?????? ?????????????? ?????????????? ?? ?????????? ?  
????????????????? ??? ?????????????????? ??? ?????? ??????. ?? ?????????? ?????? ??????????  
?? ?????? ??? ????? ?????????? ??? Teritorialna direktsia na Natsionalna agentsia za  
prihodite – Sofia [????????????? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ??????,  
?????????)] ????? ??? 31 ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ???  
?????????..»

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

26 ?? ??????? ??? 16?? ?????????? 2017, ? Teritorialna direktsia na Natsionalnata agentsia za prihodite (????????????? ?????????? ??? ??????? ?????? ?????????? ??????, ??????????) (??? ????: ?????????? ???) ?????? ?? ?????????? ?????????????? ?????? ??? ?? Viva Telecom Bulgaria, ?????????? ???, ?? ?????? ?? ?? ?????? ??? ??? ????? ?????????? ? InterV Investment, ?????????? ?????????? ?????? ??? ????? ?????? ??? ?????? 195 ??? ZKPO, ??? ??? ?????? ??? 14?? ?????????? 2014 ??? 31?? ?????? 2015.

27 ? ??????????? ???, ??????? ?????????????? ??? ??? ???? ??? ?????? ??? ???????????  
?????? ?? ?????? ??? ??? ?????????????????? ??? ??? ? ?????????????? ??? ???  
????????? ?? ?????? ??? ??? ?????????? ??????, ?????????? ??? ?????????? ???  
????????? ???????????, ??? ??? ?????? ??? ?????? ??? ?????? 16, ?????????? 2,  
????? 3, ??? ZKPO. ?? ??? ??????? ??????, ? ?????????? ??? ?????? ??? ??????  
?? ?????? ?? ?????? ?????? ?? ?????????? ??? ?????? ?????????? ?? ?????????? ???  
????????????? ??? ?? ?????????????? ??????, ??? ??? ?????? ?????????? ??? ??? ???  
?? ?????????? 10 %.

28 ???? 20 ?????????? 2017 ? ?????????????? ??? ?????? ?????? ?????? ?????? ??  
????????? ??????? ??? ?????? ? Viva Telecom Bulgaria ????

29 ?? ??????? ?? 29?? ??????? 2019, ?? Administrativen sad Sofia (??????????  
?????????? ??, ???????, ???????), ??????? ?? ?????? ? ?? ????? ??????? ??????? ??  
????????? ??????????????? ?? ??????????? ?? ??????????? ?? 16?? ?????????? 2017, ???????  
?? ??????? ?? ??????????? ?? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ??  
????????????????? ??????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ??  
?????????? ?? ??????? ?? ?? ??????????? ??, ??? ? ???????????, ??? ?? ??????? ??,  
??? ??????? ?? ??????????? ?? ?? ?? ?? ??????????? ???. ??? ?? ??????????? ??,  
?? ?? ?? ?? ??????? ?? ??????????? ?? ?? ??????????? ?? ??????????? ??

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

30 ? Viva Telecom Bulgaria ?????? ?????????? ?????? ??? Varhoven administrativen sad  
(????????? ??????????? ???????????, ??????) ?? ?????? ??? ?????????? ??? ?? ???  
?????????.

31 ??? ?????? ??? ?????????? ??? ?????????? ???????????, ? ?? ??? ?????? ?????????? ?????????? ???  
????????????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ??????  
????? ?? ?????? ??? ?????? ?????????????? ?????? ?????????? ?????????? ?????????? ??? ?? ??????????  
????? ????????. ??????????? ??? ?????? ??? ?????? ?????? ?? ??? ?????? ??? ?????????? ??? ??????  
??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???'  
????????????? ??? InterV Investment ??? ?????? ?????? ?????????? ??? ?????????? ???  
??????. ?????? ?????? ??? ?? ?????? 16, ?????????? 2, ?????? 3, ??? ZKPO ???  
????????? ??? ?? ?????????? ??? ???????????, ?????? ??? ?????????? ?? ?????????? ???  
????????????? ??? ?????? ?????????? ?????? ?????? ?? ?????????? ??? ?????????? ???  
????????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ???.

32 ??????????, ? Viva Telecom Bulgaria ?????????? ???, ?????????? ??? ? ??????????  
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? 4, ?????????? 1,  
????????? ??, ??? ?????? 2003/49, ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?? ??????????  
??? ?? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????????? ?????????? ?? ?????????? ?????????????? ??? ?????? ?????? ?????? ??????????, ???  
????????? ? ?????? 2011/96, ? ?????? ?????? ?? ?? ?????? ?????? ?????????? ?????? ??? ?????? 5  
??? ??????? ??????, ?? ?????? ?? ?????? ?????????? ?????????? ?????? ?????? ?????????? ???  
????????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???.  
????????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???,  
????? ??? ?????? ??? ?????? 3, ?????????? ?? ??? ??, ??? ?????? 2008/7, ? ??????, ?????? ??  
?? ?????? 5 ??? ?????? ??????, ??? ?????????? ?? ?????? ???.

33 ?? Varhoven administrativen sad (????????? ?????????? ??????????) ??????????,  
??????, ?? ?? ??? 16, ?????????? 2, ?????? 3, ??? ZKPO ?????? ?? ??? ??? ????  
?????????????, ??? ??? ?????? ??? ?????? 5, ?????????? 4, ??? ??? ?????? 12, ??????  
??, ???, ???? ??? ?? ?? ?????????? ???????????, ?? ?????? ?????????????? ???  
????? 47 ??? ??????. ??????????, ?? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
????????? ??? ?????? ?? ?????????? ?????? ??????, ?????? ?????????? ?? ?????????? ???  
????????? ?? ?????????? ?? ?????? ?????? ??????. ?????? ??????????, ???, ?????????????? ??????  
????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ??  
????????????? ?? ?????? ?????? ??????.

34 ???????, ?? ?????? ?????????? ?????????? ?? ??? ?? ?????????? ??? ??????  
2003/49 ?? 2011/96. ??????????, ?????? ?? ?? ??? 4, ?????????? 1, ??????? ??, ??,  
????????? 2003/49, ?? ?????? ? ?????????? ??? ?????????? ?????????? ??? ?????? ???  
?????????, ??? ??? ??? 1? ?????????? 2015, ???' ??????, ??? ?????? 200a, ?????????? 1  
?? ?????????? 5, ?????? 4, ??? ZKPO ???, ??? ??? ?????? ???, ??? ?????? 195,  
????????? 6, ?????? 3, ??? ?????????? 11, ?????? 4, ??? ZKPO, ?? ?????? ???  
????????? ??? ?????? ??? ?????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????????? ??? ?? ?????????? ?????? ?????? ??? ?????? ?????? ??? ??????  
????? ? ??? ?????? ? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? 50 ??? ?? ???  
????????? ?????? ??? ?????? ?????? ?????? . ???????, ?????? ?? ?????? ?? ?? ?????? ???  
????? ?? ?????????? ?????? ?????? ?????? ???, ?????? ?????? ??? ?????? ??? ??????

?????????? ??? ???? ?????????? ??? ???? ??????? ??????? ??? ???????, ??????, ???'  
?????????? ??? ?????? 1 ??? 5 ??? ?????? 2011/96, ?? ??????????? ??? ??? ???????????  
??? ?????? ????.

35    ??????, ?? ?????? ?????????? ??????????? ?? ? ??????? ?? ??????? ??????? ???  
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?? ?????? ?????????? ??? ???????, ???  
1?? ?????????? 2010, ?????? ????, ?????? 16, ?????????? 2, ?????? 3,  
????? ??? ???? 195 ??? ZKPO, ?????? ?? ?????? ?????? ???????, ??? ????  
????? ??? ???? 3, ??????? ?? ??? ?, ??? ?????? 2008/7, ? ?????, ??? ???????,  
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? 5, ?????????? 1,  
????????? ?? ??? ?, ??? ?????? 7, ?????????? 1, ??? ??? ?????? 8 ??? ??????.

36    ??????? ??? ??????????, ?? ?????? ?????????? ?????????? ?? ??? ?????? ??? ???????  
??? ?????????? ??? ?????? ?? ?????????? ??? ?????????? ?????????? ??? ?????? ???  
??????????, ??? ?????? ?? ?????????? ??? ?????????? VI, ?????? 6, ?????? 3,  
??????????, ?????????? ??? ? ?????????? ??? ?????????? ?????? ?? ??? ?????????? ??  
????? 1 ??? ?????? 2003/49 ??? ?? 31 ?????????? 2014, ?????????????? ??????  
???, ??? ?? ?????????? ??? ???????, ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??????????, ?????? ???, ??? ?????????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?? ?????????? ?? 5 % ??? ?? ?????? ??? ?????? ?????? ?????? ??? 31??  
????????? 2010 ??? ?? 31?? ?????????? 2014. ??????????, ?? ??? 200, ?????????? 2,  
?? ?? ??? 200a, ?????????? 1 ??? ?????????? 5, ?????? 4, ??? ZKPO, ??? ?????? ??  
2014, ?????????? ??? ?????? ?????? ?????, ?????? ?????????? ?????????? ??? ??????  
????? 10 %.

37    ??? ??? ??????? ????, ?? Varhoven administriven sad (?????? ??????????  
?????????) ?????????? ?? ?????????? ??? ??????? ??? ?????????? ??? ?? ?????????? ???  
????????? ?? ?????????? ?????????? ??????????:

- «1)    ?????????? ??? ?????? ?? ?????????????? ??? ?? ??? 5, ?????????? 4, ??? ??  
????? 12, ??????? ??, [??] ??? ?? ?????? ?????????? ?????????? ?????????? ???????  
????????? ??? ?? 47 ??? [????] ?????? ?????? ??? ?????? ??? ?????? 16,  
????????? 2, ?????? 3, ??? ZKPO;
- 2)    ??????? ? ?????? ??? ?? 4, ?????????? 1, ??????? ??, ??? ??????  
[2003/49] ?????? ?????? ??? ?? ?????? ??? ?????? ?? 5 ??? ?????? [2011/96];
- 3)    ?????????? ? ?????? ??? ?????? 1, ?????????? 1, ??????? ??, ??? ?????????? 3,  
????? ??? ??? ?????? 5 ??? ?????? [2011/96] ?? ?????? ??? ?????? ??? ?????? ???  
??? ?????? 4, ?????????? 1, ??????? ??, ??? ?????? [2003/49] ??? ??????????  
????????? 60 ??? ??? ?? ?????? ??? ?????????? ??????????;
- 4)    ?????????? ??? ?????? 49 ??? ?? ?????? 63, ?????????? 1 ??? 2, [??], ??? ?????? 1,  
????????? 1, ??????? ??, ??? ?????????? 3, ?????? ??? ?? ?????? 5 ??? ?????? [2011/96]  
?? ?? ??? ??? 4, ?????????? 1, ??????? ??, ??? ?????? [2003/49] ?????? ?????????? ???  
????? ??? ?????? 195, ?????????? 1, ??? ?????? 200, ?????????? 2, [...] ??? ?? ??????  
200a, ?????????? 1 ??? ?????????? 5, ?????? 4, ??? ZKPO (?????????), ??? ??????  
????? ??? 1? ?????????? 2011 ??? ?? 1? ?????????? 2015, ??? ??? ?????? 195,  
????????? 1, ?????????? 6, ?????? 3, ??? ?????????? 11, ?????? 4, ??? ZKPO, ???  
????? ??? 1? ?????????? 2015, ?????? ??? ?????????? ?????? ??? ?????? ??? ??????  
????????? ?? ?????????? ?????? ??? ?????? ?? ?? ?????????? ?????? ??? ?????? ???  
?? ?????????? ?????? ?? ?????? ?? ?????? ??? ?????? ?? ?? ?????????? ??? ??????  
????????? ?????? ???????, ?? ?????? ?????????? ?????????? 60 ?????? ??? 22

????????? 2013;

5) ?????????? ??? ???? 3, ??????? ?? ??, ??? ??? 5, ?????????? 1, ?????????? ??  
??? ??, ??? ????? 7, ?????????? 1, ??? ??? ????? 8 ??? ?????? [2008/7] ?????? ??????  
???? ??? ???? ????? 16, ?????????? 1 ??? ?????????? 2, ?????? 3, ??? ??? ????? 195,  
????????? 1, ??? ZKPO, ??? ?????????? ??? ????? ?????????? ?????????? ???  
????? ??? ?????? ?????? ?????? ?????? ?????? ???' ?????????? ?????? ?? ?????? ???  
????????? ??????;?

6) ?????????? ??? ???? ?????????? ?????? ??? ?????????? ??? ???? ?????????? ???  
????????????? ?????? ?????????? ? ?????????? ??? ?????????? ?????? ??? ?????? ???  
[2003/49], ?? ?? ??? 200, ?????????? 2, ??? ?? ??? 200?, ?????????? 1 ??? ??????????  
5, ?????? 4, ??? ZKPO, ? ?????? ??? ?????? ?? 2011, ??? ??? ??? ?????? ???  
????????? ??? ????? VI, ????? "?????????", ?????? 3, ??? ?????? [????????????]  
????????? ??????, ?? ?????????? ??? ?????????? ?????? 10 %, ??? ???  
??? ?????????? ??? ?????? [????????????] ??? ??? ?????????? [????????????] ??????  
????????? 5 %;»

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

38 ?? ?? ??? ?????????? ??????, ?? ?????? ?? ??? ????? ??????????????????, ??  
?????? ?????????? ??????, ???' ??????, ?? ??? ??? ??????, ??????, ??? ??????????  
?????? ??? ?????? ??? ?????? ??? ?????? 2003/49 (???????, ?????? ??? ???  
????????? ??????), 2011/96 (???????, ??? ?????? ?????????? ??????) ??? 2008/7  
(???????, ?????????? ??????) ???, ????????, ??? ?? ?????????? ?????? ??? ?????? ???  
????????? ??? ??? 49 ??? 63 ??? (???????, ?????????? ??????), ??? ??? 5,  
????????? 4, ??? ??? ????? 12, ????????, ???, ???, ????? ??? ??? 47 ??? ???  
(????? ?????????? ??????).

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

39 ? ?????????? ??? ?????? ?????? ?????? ??? ?? ??????, ?? ?????? ??? ?? ??????  
????????? ??? ?????? ?????? ??????. ??????????, ?????????? ??? ?? ?? ???  
????????? ??? ?????? ?????? ??? ??????, ??? ?? ?????? 4, ?????????? 1,  
????????? ??, ??? ?????? 2003/49, ?????? ?? ?? 1, ?????????? 1, ?????????? ??, ???  
????????? 3, ??? ?? ????? 5 ??? ?????? 2011/96, ?? ?????? ??? ?????????? ??????.  
?????????, ?? ?????????? ??? ?????? ??? ?????????? ?? ?????? ?????? ??? ?? ???  
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
?????????. ??????????, ? ?? ??? ?????? ?????? ?????????? ?????? ?????? ??? ?? ???  
????????? ?????????? ? ??????, ??? ?? ?????? ??? ?????? 2011/96, ??? ??? ??????????  
????????? ?????????? ?????? ?????? ?????? ??????. ????????, ?? ?????? 200a,  
????????? 3, ?????? 4, ??? ZKPO, ???, ??? 1?? ?????????? 2011, ??? 200a, ??????????  
5, ?????? 4, ??? ZKPO, ?????? ??? ?????? ??? ?????? 4, ?????????? 1, ?????????? ?,  
??? ?????? 2003/49.

40 ? ?? ?????????? ?????????? ??? ?? ?????? ??? ?? ?????? ?????? ??? ?? ?????  
?????? ?????? ??????????, ?????? ?? ?????? ?????? ?? ?? ?????????? ??? ?????????? ???  
?????? ????. ??????????, ? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
?????? ????. ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? 2003/49 ???  
2011/96.

41 ??? ?????? ?????????? ??? ??????????, ? ?????? ?????? ???, ? ?????? ???

42 ?? ???????????, ?????????????? ?????? ?????? ???, ??? ?????? ??? ?????????? ???  
????????? ??? ?????????? ??? ?????? 2003/49 ??? 2011/96 ??? ?????????? ?? ??????????  
??? ???????, ??? ?????? ??? ??? ?????? ?????????? ???????????, ??????????  
????????? ?????? ?????????? ?? ?????? ??? ?????????? ?????????????? ???????????,  
??? ??? ???????, ??? ??????, ??? ??? ?????? ??? ?????????? ??? ?????? ???, ??? ??????  
????????? ??? ?????? ?????? ??????????. ???????, ?????? ??? ?? ?????????? ??? ? ?? ???  
????????? ???????, ? ?????? ?????????????? ?????????? ??? ?????????? ?? ?????????? ???  
??? ?????????? ?? ??? ?????? ??? ?????? ?????????? (????????? ??? 14?? ?????????? 2021, Viesgo  
Infraestructuras Energéticas, C?683/19, EU:C:2021:847, ????? 26 ??? ????? ??????????????  
?????????).

43 ????????, ??????????? ?? ???? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???  
????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? 2003/49  
??? 2011/96 ??? ??? ?????? ??? ?? ?????????? ? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????  
????? ? ??? ????? ?????????? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ? ?????? ?? ?????? ?????? ??????  
????????? ?????? ??????. ??????????, ??? ?????? ?????????????? ??????????, ?? ??????  
????????? ?????? ?? ??? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??????  
????? ??? ? ?????????? ??? ???????, ?? ?????? ??? ?????? ?????? ?????????????? ?????????? ??? ?????? ???  
??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??? ???  
????????? ??? ?????????? ??? ?????? ??????, ?????????? ??? ? ?????????????? ??? ?????? ??? ??? ???  
????????? ?? ??? ?????? ?????? ?????? ?????? ??????, ??? ?????????? ??? ?????? ?????? ?????? ?????? ???  
????? ??? ??????

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

45      ????? ???? ?????? ?????????? ??? ??????????????, ??? ?????? ?????? ?????? ?? ?????? ??? ?????  
?????????? ?????????? ?????? ?????????? ?? ?????? ?????? ?????? ?????? ?? ??????????  
??? ?? ?????? ??? ?????????? ??? ?????????????? ?????? ?????? ?????????? ??? ?? ??? ????  
????????? ??? ?????????? (??????? ??? 6?? ?????????? 2018, FENS, C?305/17,  
EU:C:2018:986, ??? 22 ??? ??? ?????????????? ??????????).

46 ??????????, ?? ?????????????? ?????????? ??? ?????? ?? ?????? ?????????? ?????? ??  
??????????, ???' ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 2003/49, 2011/96  
??? 2008/7, ??? ?? ????????, ?????? ??? ?????????? ?????? ???????????, ??? ?????? ???

???????, ????, ?? ???? 49 ??? 63 ????, ????????, ?? ?????? 5, ?????????? 4, ??? ?? ?????? 12, ????????, ??, ??? ?????? ?? ???? 47 ????.

??? ??? ?????????? ??? ??????? 2003/49, 2011/96 ??? 2008/7

47 ?? ?? ??????????? ??????????? ???????, ?? ?????? ??????????? ??????, ???'  
??????, ?? ??????????? ?? ?????? ?? ??????? ?? ??????? 1, ??????????? 1, ???  
?????? 2003/49, ?? ??????? ?? ?? ?????? 4, ??????????? 1, ??????? ??, ??? ??????  
?????, ????? ?? ?? ?? ????????? VI, ??????? 6, ?????? 3, ???????????, ???  
?????????? ??????????? ?? ??? ?? ?????? ???????????, ?? ?????? 5 ??? ?????? 2011/96  
????? ??? ?? ?????? 3 ??? 5 ??? ?????? 2008/7 ?????? ??? ?????? ??? ??????????? ??  
????? ?????? ? ??? ?????? ??????? ?? ???????????, ??? ?????? ??????????? ??? ???, ???  
?????????? ?????? ??? ?????? ?????? ??????????? ??????? ??? ???????, ??? ?????? ???  
????? ??????????? ??? ??? ?????????? ??? ?????? ??????? ??? ???????, ??  
??????????, ?????? ?? ??? ?????? ??? ???????, ?? ?????????? ??? ???????????.

- ??? ??? ??????? 2003/49

48      ????? ?????????? ?? ???? ?????????????? ??????? 2 ??? 4, ? ?????? 2003/49 ??????????  
????? ?????????? ?? ???? ?????? ?????????? ?? ???? ?????? ?? ???? ?????????? ?????? ?? ???? ??????????  
?????? ?????????????? ?? ???? ?????? ?????????????? ?? ???? ?????????? ?????? ?? ???? ?? ????  
?????? ?? ???? ?????????? ?? ???? ?????? ?????????? ?? ???? ?? ???? , ?? ???? ?????? ?? ???? , ?? ??  
????????? ?? ???? ?????????? ?? ???? ?????? ?????????? ?? ???? ?????? ?????? ?? ???? ??????????  
????????? ?? ???? ?????? ?????????????? ?? ???? ?? ???? ?????????? ?? ???? ?????? ?????? ??????????  
????????????? ?? ???? ?????? ?????????? ?? ???? ?????????????? ?????????? (????????? ?? ???? 26??  
????????????? 2019, N Luxembourg 1 ?.??., C?115/16, C?118/16, C?119/16 ??? C?299/16,  
EU:C:2019:134, ????? 85 ??? ??? ?????????????? ??????????).

49 ?? ?????? ?????????? ??? ??????? 2003/49, ??? ?????????????? ??? ?????? 1,  
????????? 1, ????, ??????, ???, ??? ??????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????, ?????????? ???  
????? ?????? ???, ? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? (?????? ??? 26?? ??????????)  
2019, N Luxembourg 1 ???., C?115/16, C?118/16 C?119/16 ??? C?299/16, EU:C:2019:134,  
????? 86 ??? ??? ?????????????? ??????????).

50     ???? ?? ??????? ???, ?? ?????? 1, ??????????? 1, ??? ? ? ????? ??????? ??????????,  
?????? ???, ??? ?? ??????? ???, ????? ??????????? ??? ??, ????? ??????????? ??? ??,  
?????? ??, ?? ??????? ??, ????? ??????? ??, ????? ??????? ??, ????? ??????? ??, ????? ??????? ??,  
?????? ??, ????? ??????? ??, ???????.

51      ????, ???, ??? ?? ?????????? ???, ??????????? ?????, ?????????? ???, ?????????? ??? ??  
?????? 2, ??????? ??, ??? ?? ??? ????? ??????? ?????? ???, ?????? ?? «?????? ?? ???? ????  
?????? ??????????», ?????? ?? ??????????? ?????????? ?????? ?? ?????????? ?????? ??  
????????? ?? ??????? ?? ??????? ?????? ?????????? (?????? ?? 26?? ?????????? 2019, N  
Luxembourg 1 ???., C?115/16, C?118/16, C?119/16 ??? C?299/16, EU:C:2019:134, ??? 87  
??? ??? ?????????????? ??????????).

52      ????? ????????, ? ??? «????????????? ??? ???», ??? ???? ?????? 2003/49, ?????? ??  
????????????? ??? ??? ?????? ??? ?????????? ??? ??? ?????????? ??? ?????????? ??????????,  
??? ?????????? ??????, ??? ?????? ??? ??? ?????????????? ??? ???, ?? ?? ??????, ???  
?????? ?? ?????????? ??????? ??? ?? ?????????????? (????. ?????? ??? 26??  
?????????? 2019, N Luxembourg 1 ?.., C?115/16, C?118/16, C?119/16 ??? C?299/16,

EU:C:2019:134, EU:C:2019:134, ??????? 88, 89 ??? 122).

53      ????????, ? ????. ????? ???. ?????? ???. ????????????. ????. ????. ????????. ????. ??????  
(???????. ????. 26???. ????????????. 2019, N Luxembourg 1 ?.??., C?115/16, C?118/16, C?119/16  
????. C?299/16, EU:C:2019:134, ??????. 92).

54      ????? ???? ??????????? ? ??????? ?????????????? ??? ?????? 58 ??? ?????????????? ???, ???  
? ??????????? ???? ?????????????? ??? ?????????? ?????????????? ?????? ??? ?????? ??????, ?  
????????? ??? ?????????? ?????? ??? ??? ??????, ????????, ?? ??????? «[?????????]»  
?????????» ??? ????? ?????, ??? ??? ?????? ??? ?????????? ??? ?????????????? ???  
????? 51 ??? ?????????? ??????????.

55      ???????, ?????????? ?????? ?????????????????? ??? ?? ?????????? ???, ??? ?  
????????? ??? ?????? ??? ?????? ???, ??? ??????, ??? ?????? ?? ?????????? ?? ?????????? ???,  
???? ??? ?????? ??? ?????? 1, ?????????? 1, ??? ??? ?????? 2, ?????????? ??, ??? ??????  
2003/49, ??' ?? ??????, ??????, ?????? ?????? ??????????????????.

56     ????? ???? ?????? ?????, ?????????? ?????? ??? ??????????? ?????? ??? ?????? 4, ??????????? 1,  
????????? ??, ??? ??????? ?????, ?????????? ??? ? ?????????????? ?????? ?????? ???  
«?????????» ??? ??????????? ??? ??? ?????????????? ?????? ??? ??? ?????? ???  
????????? ?????? ? ??? ?????? ? ?????? ?????? ?????????? ?????? ??? ?????? ??? 50 ???  
??? ??? ?????????? ?????? ??? ??????????.

57 ????????, ? ?????? 2003/49 ??? ??? ?????????? ?? ?????? ??????? ?????? ??? ? ???????  
????? ?????? ???.

- ??? ??? ??????? 2011/96

59 ????? ??? ?????????????? ??? ??????? 3 ??? 6, ??????? ??? ??????? 2011/96 ????? ?  
????????? ??? ?????????? ??? ??? ????? ?????? ??????? ??? ?????????????? ??? ???  
????????? ??? ?????????? ??? ??? ?????????? ??? ?????????????? ??? ??? ?????????????? ??? ???  
???? ??? ? ?????????? ??? ????? ?????????? ??? ??? ?????????????? ??? ??? ?????????????? ?? ??????? ??????????  
?????????, ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?????????? ?? ?????????? ??????  
[????????? ??? 2?? ??????? 2020, GVC Services (Bulgaria), C?458/18, EU:C:2020:266, ?????  
31 ??? ??? ?????????????? ??????????].

60      ? ??????? ???. ?????? ?????? ??? ?????????????? ??? ??????????????, ??? ??????????????  
???????, ??? ??????? ???. ?????????? ??? ?????????? ??? ??????? ?????????????? ?? ?????? ???  
??? ??????? ???. ???????, ? ?????? ??? ?????????????? ?? ?????? ??????? ?????? (????.  
?????? ???. 8?? ??????? 2017, Wereldhave Belgium ?.., C?448/15, EU:C:2017:180, ????.  
25 ??? ???. ?????????????? ??????????).

61     ???? ?????, ?? ????? 1, ?????????? 1, ??????? ??, ??? ?? ???? ?????? ???????  
    ???? ?? ???? ?????????? ??, ??? ??????? ?????? ??, ??? ?????????????????, ??? ??????  
    ????????????, ??? ??????, ??? ??????? ??, ??? ?? ??????? ??? ??????, ??? ?? ????? 5 ??  
    ????? ??????? ??????? ??, ??? ??????? ??, ??? ?? ?????????? ?????? ??? ?????.

62 ???????, ?? ?????????? ?? ?????? ?? ?????? ?? ???? ?????? ?????? ?????????????? ?? ???

????????? ?????? ??????? ?? ?????????????? ??? ?????? ?????? ??? ???? ?????? ?????? ???  
????????????? ?? ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ??? ???? ?? ??? ???? ??  
????? ?????? ?????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
(????. ?????? ??? 13? ?????? 2007, Test Claimants in the Thin Cap Group Litigation,  
C?524/04, EU:C:2007:161, ?????? 87 ??? 89).

63    ??????????, ?????????? ?????? ?????????????????? ??? ?? ?????????? ?????? ?????? ??????  
????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ?????????????? ???  
????????? ?????????? ?????????? ??? ?????? ?? ?????????? ?? ?????????????? ??????, ??????????  
???, ??? ?????????? ???, ?????? ??? ?????? ?????????????? ?????? ?? ?????? ?????? ?????? ???  
????????? ???.

64    ???????, ? ?????? 2011/96 ??? ??? ?????? ?? ?????? ?????? ?????? ??? ???? ? ??????  
????? ?????? ???.

-    ??? ?? ?????? 2008/7

65    ??? ?? ?????? ?????????????? ?? ??????????, ? ?????? 2008/7 ?????????? ??  
????? ?????????? ?? ?????????? ??? ?????? ?? ?????? ?? ?????? ??? ?????? ?? ?????????? ??  
????????? ?????? ??? ?????????????? ?????? (??????? ??? 19?? ?????? 2017, Air  
Berlin, C?573/16, EU:C:2017:772, ????? 27 ??? ??? ?????????????? ??????????).

66    ?? ?? ?????????? ??? ?????????? ?? ??????????, ??? ?????? ?? ??????, ??  
????????? ?? ?????? ?????????? ?? ?????????? ??? ?????? ?? ?????????? ?? ??  
????????? ?? ?????? ?????????? ?????????? ??? ?? ?????????? ??? ?? ?????????? ?? ??  
????????? ?? ?????? ?????????? ?????? (????. ?????? ??? 22?? ?????? 2015, Drukarnia  
Multipress, C?357/13, EU:C:2015:253, ????? 31).

67    ??? ?? ?????? ???, ?? ?????? 5, ?????????? 1, ????????, ??, ??? ?? ??? ?????? ??????  
????????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ?????????? ??????  
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????.

68    ??? ?? ?????? 3, ????????, ??? ?????? ??????, ? ?????? ??? ??? «??????»  
????????? » ??????? ?? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ?????????? ??  
????????? ?? ?????? ?????????????????? ??? ?????? ??????, ?? ?????? ??? ?????? ??????????  
????? ?? ?????? ?????????? ??? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ???  
????????? ?? ?????????? ??? ???, ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????????? ??? ???, ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
2002, Norddeutsche Gesellschaft zur Beratung und Durchführung von Entsorgungsaufgaben bei  
Kernkraftwerken, C?392/00, EU:C:2002:500, ????? 18 ??? ??? ?????????????? ??????????).

70    ??????????, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? 2008/7 ??? ?? ?????? ??? ?????? 5,  
????????? 1, ????????, ??, ?????, ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???

?????????? ????? «????? ???» ???? ??????? ??????????. ??? ?????? ??? ??????? ??  
?????????, ? ??????????? ??? ???? ?? ????? ?????????? ??? ?????? ??? ???????  
????? ?? ??????, ??? ???? ?????????? ???????, ????????, ???' ?????, ???  
????????? ??? ?????? ?????, ?????????? ??? ?????? ??? ?????? (????????? ??? 26??  
????????? 1996, Frederiksen, C?287/94, EU:C:1996:354, ??? 21, ??? ??? 18??  
????????? 2001, P. P. Handelsgesellschaft, C?113/99, EU:C:2001:32, ??? 24).

71    ???????, ?? ??? 5, ?????????? 1, ??????? ??, ??? ??????? 2008/7 ??? ???????  
??? ??? ?????? ??? ?????????? ?? ?????????? ??? ?????????? ?????????? ??? ??? ?????  
?????? ????.

72    ??? ?????? ?????? ???? ???? ?????? ?????????? ??? ?????? 168 ??? ??????? ???, ?  
?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?? ??????? ??? ?????? ???.

73    ??????????, ? ?????? ????, ? ?????? ?????????? ??? ?????? ?????????? ???  
????????? ??? ?????? ?????????? ???????, ??? ?? ?????????? ??? ?????? ??? ?????  
????????? ?? ?????? ??? ?? ?????? ?? ?????????? ? ?????? ?????? ?????? ?????? ???  
????????? ??????. ??? ???? ?????? ???, ?????????? ??? ?????? ?????? ?????? ?????????? (??., ???'  
?????????, ?????????? ??? 18?? ?????????? 2001, P. P. Handelsgesellschaft, C?113/99,  
EU:C:2001:32, ??? 26, ??? ??? 10?? ?????? 2005, Optiver ?.??., C?22/03, EU:C:2005:143,  
????? 33).

74    ???????, ? ??? 2008/7 ??? ??? ??????? ?? ?????? ??????? ??? ???? ? ??????? ???  
????? ???.

-    ??????? ??? ?????????? ??? ??????? ??? ?????? ??? ??????? ??? ???????  
2003/49, 2011/96 ??? 2008/7

75    ?????????? ??? ?????? ??? ??????? ??? ??????? ???????, ??? ?????? ??????????  
?????? ?? ?????? ??? ??????? ??? ?? ?????? 1, ?????????? 1, ??? ?????? 2003/49, ??  
????????? ?? ?? ?????? 4, ?????????? 1, ??????? ??, ??? ?????? ???, ?? ?????? 5 ??  
?????? 2011/96 ??? ?? ?? ?????? 3 ??? 5 ??? ?????? 2008/7 ??? ?????? ??? ?????? ??? ??  
????????? ?? ?????? ?????? ? ?????? ?????????? ?? ?????????? ??? ???????, ??? ?????  
????????? ??? ?????? ???, ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????? ?????? ?????????? ??? ??? ?????????? ??? ?????? ??? ?????? ???  
??? ???????, ?? ?????? ?????? ?????? ?????????? ??? ??? ?????????? ??? ?????? ??? ?????? ???  
??? ???????, ?? ???????????, ??????? ?? ??? ?????? ??? ???????, ?? ?????? ??? ?????? ???  
?????????.

??? ??? ?????????? ??? ?????? 49 ??? 63 ???, ??? ?????? 5, ?????????? 4, ??? ??? ??????  
12, ??????? ??, ???, ??? ??? ??? ?????? 47 ??? ???

76 ?? ?? ??????????? ??????????? ???????, ?? ?????? ??????????? ??????, ???'  
??????, ?? ??????????? ?? ? ???? 49 ?? 63 ???, ??????, ?? ????? 5, ??????????? 4,  
?? ? ???? 12, ??????? ??, ???, ????? ?? ????? 47 ?? ?????, ???????, ?????? ??  
?????? ?? ??????????? ?? ?????? ??????? ? ?????? ?????? ??????? ?? ???????, ?? ????  
?????????? ?? ??, ??? ??????????? ?????? ?????? ?????? ?????? ??????? ??????? ??  
????????, ??? ?????? ?????? ?????? ??????????? ?? ??? ?????? ?????? ?????? ???????  
?? ???????, ?? ???????????, ??????? ?? ??? ?????? ?????? ???????, ?? ??????????? ??  
??????????, ??? ? ?? ??? ??????????? ?????? ??? ?????? ??????????? ?? ??? ??????????? ??  
????, ??? ?????? ?? ??????? ?? ??? ?????? ?????? ?????? ??????????? ?? ??? ??????? ??  
?????????? ?? ?? ?????? ??????, ?????????? ?? ? ?????????????? ??????? ???????  
?????? ?????? ??????? ?? ??? ?????? ?????? ?????? ??????????? ?? ??? ??????? ???????  
?????????.

-     ??? ??? ?????? 49 ??? 63 ????

78 ???????, ??? ????? ?????????? ??? ?????????????? ?????????? ??? ?????? ?? ??????????  
????? ?? ?????????? ??? ?????? ?????? (?????? ??? 10?? ?????? 2015, X,  
C?686/13, EU:C:2015:375, ??? 17 ??? ??? ?????????????? ??????????).

79 ???????, ?????? ??????? ? ????? ?????????????? ??? ?? ?????????? ??????????  
?????????? ?? ??????? ?? ?????????? ?????? ?????????????? ?????? ??? ?? ??  
????????? ?? ?????? ??????? ?? ?????????? ?? ?????????????? ?? ?????? ??? ?? ??  
????????? ?? ?????? 49 ??? ?????? ?????????? ?????????????? (?????? ?? 10?? ??????  
2015, X, C:686/13, EU:C:2015:375, ??? 18 ?? ?????????????? ??????????).

80 ??????????, ?????? ?????????? ?? ?????? ?????????? ?????????? ?? ?????????  
????????? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ?????????? ?? ??????????  
?????????, ?????? ?????? ?????? ?????? ?????? ?? ?????????? ?? ?????? ?????? ?????? ?? ????  
???????????, ?????? ?? ?????????? ?????????????? ?? ?????? ?? ?????? ?? ?????? ?? ??????????  
???????????, ?????? (????? ?? 10? ?????? 2015, X, C?686/13, EU:C:2015:375,  
????? 19 ?? ?????????????? ??????????).

81      ????? ?????? ??? ??????? ?????? ?????? ?????? ?????? ????????, ?? ????? ?? ??????  
?????????? ??????????? ?????? ?????? ?????????????? ??????????? ??? ?? ?????? 16,  
?????????? 2, ?????? 3, ??? ZKPO ??????????? ??? ?????? ?????? ??? ?????????????? ???  
????? ??????????? ?????? ??? ?????? ?? ?????????????? ?????????? ???, ???????,  
?????????? ??????????? ??? ??????????? ??? ?????????????? ??? ?????? ?????? ???????????  
????????? ??? ??????????? ??? ?? ?????????????? ?????? ????????, ??? ???????????????,  
??? ?? ??????, ??? ?? ?????? ??? ?????????? 1 ??? ?????? ?????? ???? ?? ?????? ?????? ???  
?? ??????????? ???????.

82    ?? ??? ?????? ????????, ?? ?????????? ?????????? ??? ??????? ?? ?????? ?????  
??????, ??? ?? ????? ?????????? ??? ? ?????????? ?????? ???, ??? ?? ????? ???  
????????? ?????????? ?????????? ?????????? ?????? ??? ?????????? ?????? ???,  
??? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?? ??? ??????  
????? ?? ??? ? ??? ??? ?????? ?????????? (????. ?????? ??? 10?? ?????? 2015, X,  
C?686/13, EU:C:2015:375, ?????? 22 ??? 23 ??? ?????????? ??????????).

83    ??? ????????, ??? ?? ?????? ???, ?? ?? ??? ?????? ??? ?????????? ???, ?  
?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????  
????????? ??? ?????? ?????? ??? ?????? 63 ??? (????. ?????? ??? 26?? ??????????  
2019, N Luxembourg 1 ?.., C?115/16, C?118/16, C?119/16 ??? C?299/16, EU:C:2019:134,  
????? 158 ??? ??? ?????????? ??????????).

84    ??? ??? ????????, ??? ?? ?????? ???, ??? ?? ?????????? ??? ? ?? ??? ?????? ??????  
????????? ??? ?????????? ?????????? ???, ?? ?????? ?????????? ??????????  
????????? ??? ?????????? ?????????? ??? ?????? ?????????? ?????????? ??? ??????????  
??, ?? ?? ??????, ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??  
????? ??? ?????? 49 ??? (????? ??? 17?? ?????????? 2009, Glaxo Wellcome, C?182/08,  
EU:C:2009:559, ??? 51).

85    ????????, ??? ?? ????????, ?? ?????????? ??? ? ?????????? ?????? ??????????  
????????? ??? ?????????? ?????????? ??????????, ??? ?? ?????? ??? ?????? 63 ???,  
??, ?????? ?????????? ?????? ??????????, ?? ? ?????????? ??? ?????? ?????? ??  
????????? ??? ?? ?????? ??? ?????????? ?????????? ??????.

86    ??? ??????, ??? ?? ?????? ??? ?????? ?????????? ???, ?????????? ???, ??? ??  
????????? ??? ?????????? ???, ?? ?????? 63, ?????????? 1, ??? ?????? ???, ??? ??  
????????? ?????????? ??? ?????? ??????????, ?? ?????? ??? ?????? ?? ??????????  
???? ?????????? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??? ??????????????  
????????? ?? ??? ?????? (????? ??? 30?? ?????? 2020, Société Générale, C?565/18,  
EU:C:2020:318, ??? 22 ??? ??? ?????????? ?????? ???).

87    ????????, ??? ?? ????????, ?? ?????????? ??? ?????????? ??? ?????? ???  
?? ?? ????????, ?? ?? 16, ?????????? 2, ?????? 3, ??? ZKPO ?????? ???  
????????? ??? ?????????? ??????, ??? ?? ?????????? ??? ?????? ?????????? ???,  
?? ?????? ?????? ??????, ? ?????????? ?? ?????????? ?????? ?????? ??? ??  
????????? ?????? ??? ?????????? ?? ?????? ?????? ?????? ??????, ?????????? ?  
????????? ??? ? ?????? ?????? ?????? ?????????? ??? ??? ?????? ??? ?? ??? ??  
????????? ??? ?? ?????? ?????? ?????? ??????, ?? ?? ??????, ??? ?????? ??? ??  
?????, ? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ??????  
????????? ?????? ??? ?????? 63 ???.

88      ??????????, ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????  
????????? ?????? ??????????????, ??? ?????????????? ??? ?????? ??? ?????? ??? ??????  
??????, ??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???  
????? ? ?????? ??? ??????, ??? ?? ?????? ??? ?????? ??? ??????, ?? ?????? ?????????? ???  
??? ?????? ?????????????? ??????????????, ??? ??? ?????? ?????????? ?????? ??????  
????????????? ??? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??? ?????? ?????? ?????? ?????? ?????? (????????? ??? 26?? ?????????? 2019,  
N Luxembourg 1 ?.., C?115/16, C?118/16, C?119/16 ??? C?299/16, EU:C:2019:134, ???  
175 ??? ??? ?????????????? ??????????).

89      ?? ??????????, ???, ?????? ?????????? ?????? ? ?????? ?????????? ?????? ??????  
10 % ?????????? ??? ?? ?? ?????? ?????? ?????? ?????? ?????????? ?????? ? ??? ??????????  
?????????, ?? ?????????? ??? ?????? ?????? ?????? ??????????????, ??? ?????? ???  
????????? ?????? ??? ??????, ??? ??? ?????? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??????????  
??????, ?????? ?????????? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?? ??????????  
??? ???????, ???, ??????? ?? ?? ?????? 195, ?????????? 1 ??? 2, ?????? ??? ?? ?? ?????? 199  
??? ZKPO, ?? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????????? ??? ?????? ???  
??? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???, ??? ??  
????? ??????, ??? ?????? ???, ?? ?????? ??? ?????? ?????? ?????? ??????.

90      ??? ?????????? ???, ?????? ??? ?????? 202a ??? ZKPO, ?? ?? ???  
????????? ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ?????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????? ???  
????? ?? ?????????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?? ?????? ?????? ??? ??  
????? ?????? ??????. ? ?? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?? ??????????, ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ?? ??? ?????? ?????????? ?????????????? ???, ???????, ?? ???  
????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

91      ????????, ?????? ?????? ???, ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ??????  
?????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?? ?? ?????????? ??? ???  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????????? ??? ?????? ??? ?????? ???.

92      ????????, ? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ??????  
??? ?????? ?? ?????????? ?? ?????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???,  
??? ??? ??? ??? ?????? ??? ?????? ??? ?????? ???.

93      ????????, ?? ??????????, ??? ?????????? ???, ?? ?????? ??? ?????? ??? ??????  
?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?? ??? ?????? ?????? ???  
????????? ??? ? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???, ??? ???  
??? ?????????? ??? ?????? ?? ??? ?????? ??? ?????? ???, ?? ?? ?????? ??? ?????? ???  
?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ??? ?????? ???.

94      ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?????? ??? ????

????????????? ??????????? ?? ???? ?????????? ????? ?????????? ??????????, ??' ?? ???????  
??????????, ???????????, ??????? ?????????? ??? ??????? ?? ?????? ?? ?????? ?? ?????????? ??  
????????? ?? ?? ?????????? (??., ??' ???????, ??????? ??? 22?? ?????????? 2018, Sofina  
??., C?575/17, EU:C:2018:943, ??????? 28 ??? 34).

96      ????????, ?? ???? ??????????, ???? ????????, ?? ??? ?????? ??????????????  
?????? ?? ??????? ?? ???? ?????????????? ??????????????, ??? ?? ?????? ?? ?????? 65,  
????????? 1 ??? 3, ???.

97    ??? ??? ?????????? ?????? ?????????? ??? ?? ?????? ????, ?? ??? ?????? ????  
?????????, ??????? ?? ?????????? ?????? ??? ?????????????? ??????? ??????? ??????? ??? ??  
????????????? ??????? ??????? ???????, ?????? ? ??????? ?????? ??? ??????? ??????? ??? ??  
????????? ??????? ? ??????? ??????? ??????? ??????? ??????? ??? ??????? ??????? ???????  
????????? [?????? ?? 18?? ??????? 2021, Autoridade Tributária e Aduaneira (?????  
????????? ???????), C?388/19, EU:C:2021:212, ????? 34].

98 ????????, ??????????? ?? ??? ????? ??????? ?????? ??????????????? ??? ?? ??? 65,  
?????????? 1, ??????? ??, ??? ????? ?????? ??????????? ??? ??????????????? ??? ??  
?????????? 3 ??? ????? ?????? ?????? ??????????? ??????????. ???????, ??? ??????????? ??? ??  
?????????? ??? ???????????, ??????????? ?? ?????? ??? ?????? ??????????? ??????????? ??  
????????? ??????? ?? ??? ??????????? ??? ?????? ??? ?????? ??????????? ???????????, ??  
?????? ? ??????????? ??????????? ?? ??? ????? ??????????? ??? ?? ?????? ??????????? ??  
?????????? ? ?? ??????????????? ??? ??????????? ??? ?????? ??????????? ??? ?? ?????? ??????????? [????.  
?????? ??? 18?? ?????? 2021, Autoridade Tributária e Aduaneira (????? ????????)  
??????), C?388/19, EU:C:2021:212, ??? 35].

99      ????? ??????, ??????, ?? ???? ?????? ?????? ?????????????? ?? ?????????? ?????? ?????? ????  
?????????????, ? ?????????????? ?? ?????? ?????? ?????, ?? ??? ?????? ?????????????? ???, ??? ?  
????????????? ??????????, ???? ??? ??' ?????????? ??????????, ?????????????? ??? ?  
????????????? ?????????? ?????????? ?????????????? ?? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ??  
????? ????????, ??' ?? ??????? ? ????, ?? ??????? ?? ?? ??????, ??? ??????  
?????????????????, ????????, ?? ?????? ?????? ?????????? ?????????? ??? ?? ?????? ?????? ???  
????? ??? ?????? ??? ?????? ??? ??????.

100 ???????, ?????????? ???, ??? ?????? ??? ?????? ????, ? ??????? ??  
?????? ?????? ???, ??? ?????, ??? ?????? ??????, ?????????? ?? ??? ?????? ???  
?????? ?????? (?????? ??? 14?? ?????????? 1995, Schumacker, C?279/93,  
EU:C:1995:31, ????? 31).

101 ??????????, ??? ?? ????????, ??? ?????????????? ??? ?????????????? ?????????????? ???, ?????? ?????? ?????? ??????  
????????? ???, ?????????? ? ?????? ??????????, ??? ??? ?????????????? ??? ?????? ???  
????????????? ?????? ?????????? ??????????, ??? ??? ??? ?????????????? ?????????? ?????????? ??????????,  
????? ??? ?? ?????????? ??? ?????????????? ??? ?????????? ??? ?????????? ?????????? ??????????, ?  
????????? ??? ?? ??? ????? ?????????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??  
????? ??? ?????????????? ?????????? ?????????? (????????? ??? 22?? ?????????? 2018, Sofina  
??., C?575/17, EU:C:2018:943, ??? 47).

102      ????? ?????? ?????? ??? ???????????????, ?????????????? ? ? ??????????? ? ?????? ??? ???

?????????????, ??? ?????? ??? ??????????? ?????? ?? ??????????????? ??? ??? ?????? ??????  
????????? ??????????? ?? ?????? ?????? ?????? ??????, ?? ?????????? ??? ?????? ?????? ??? ??  
????????? ??? ?? ?????????? ?????? ?????? ?????? ?? ?????????? ?????? ?????? (????. ???????  
??? 13?? ??????? 2019, College Pension Plan of British Columbia, C?641/17, EU:C:2019:960,  
????? 74 ??? ??? ?????????????? ??????????).

103 ????, ?????? ???, ?????????????? ?? ?????????? ??? ? ?????????? ??? ?????????????? ???????,  
?? ??? ?????? ??? ?????? ?????? ?????? ??????, ?? ?????? ?? ?????????? ??? ?????????? ???  
????????? ??? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ??????????????????  
??? ?????????? ?????????? ?????? ???, ??? ??????, ?? ?????????? ??? ?????????? ??????????  
????? ?? ??????????, ??? ?????? ?? ?????? ??? ?????????? ?????? ?? ?? ?????? ???, ??  
????????? ?????????? ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ???.

104 ???????, ??? ?????? ?? 22?? ?????????? 2008, Truck Center (C?282/07,  
EU:C:2008:762), ?? ?????????? ?????? ???, ??? ??? ?????????? ??? ?? ??? ?????? ??????????  
? ?????? ???, ? ?????????? ?????? ?????????? ??? ?????????? ?? ?????????? ??????????????  
????????? ?????????? ?????? ??? ?????? ?????????? ? ?????????????? ???  
????????????? ?????? ?????????? ??? ?????? ?????????? ?????????? ?????????? ???, ??  
????????? ??? ?????? ?????????? ?????? ?????????? ?, ?? ?????? ?????????? ??? ??????  
????????? ?????????? ?????? ?????? ?????????? ?????????? ?????????? ??? ??????????  
?????????, ?????? ???, ??? ?????????? ?????????? ?????????? (????. ??????? ??? 22??  
????????? 2008, Truck Center, C?282/07, EU:C:2008:762, ?????? 41 ??? 49 ??? 51? ???.,  
?????, ?????? ??? 17?? ?????????? 2015, Miljoen ?.??., C?10/14, C?14/14 ??? C?17/14,  
EU:C:2015:608, ????? 70).

105 ???????, ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ? ??????? ??? 22??  
????????? 2008, Truck Center (C?282/07, EU:C:2008:762), ??? ?????? ?????? ??????? ??  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??????????  
?? ?? ??? 94 ??? ?????? ?????? ?, ?????? ?????????? ?? ?????? ?? ?????? ?? ???  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????, ?????????? ?? ???  
????????? ??? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????? ?? ?????? ???  
????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???.

106 ??? ?????????? ?? ??? ??? ?????? 91 ??? 93 ??? ?????? ?????????? ??????????, ? ?????? ???  
????????????? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ?? ?????? ??? ??????????  
? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?? ?????? ??? ?????? ?????????? ???  
????????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???  
????????? ?????? ??? ?????? ?????? ?????? ???.

107 ??? ??? ??????? ??????, ??? ?????? ?? ?????? ?????? ??? ? ?????????? ?????????? ??????????  
??? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? (??., ??' ???????, ?????????? ??? 26?? ?????????? 2019, N Luxembourg 1 ?.??.,  
C?115/16, C?118/16, C?119/16 ??? C?299/16, EU:C:2019:134, ?????? 164 ??? 165, ??? ??  
13?? ??????? 2019, College Pension Plan of British Columbia, C?641/17, EU:C:2019:960,  
?????? 71 ??? 73).

108 ?? ?? ??????, ? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????  
????????????? ??????????.

109 ???????, ?????? ?? ????????, ?????? ?? ???????, ?? ? ?????? ??? ?????? ??? ??????

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

110 ???????, ? ??????????????? ??? ?????? ?????? ??????????????? ???, ??????? ?? ??? ???  
??? ???????????, ?? ??? ?????? ??? ??????????????? ?? ??????????????? ?? ??????????? ???  
?????????? ??? ?????? ??? ??????????????? ?? ??????????????? ??? ?????????? ??????????? ???  
?????????? ??????. ??????????, ??????? ??????????????? ??? ?????? ??????????? ??????????????? ???  
??????, ?? ??? ?????? ??? ??????????????? ?? ?????? ??????????? ??? ?????????? ??????????? ???  
?????????? ??? ??????????????? ?????????? ????. ?? ??????????????? ??????????? ?????????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????? ??????????? ?????? ??? ??????????????? ???  
?????????? ??? ?????????? ???.

111 ???????????, ???????, ??? ?? ??? ??????????????? ??? ?????? ???????????, ???  
??????, ?? ??????????? ? ??????? ??? ?????? ??? ?????? ?????? ??????? ??? ?? ???????  
?????????? ?????????? ?????????? ??? ?????????? ?????????? ??????? ??? ?????? ??? ??????? ???  
??? ?? ??? ?????? ??????????????? ??? ??????????????????? ??? ??????????????? ??? ?????????? ???  
?????????? ?? ??????????, ??? ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????? ??? ??????? 16 ???  
ZKPO, ? ??????????.

112 ???????, ??? ?????? ??????????? ??? ???????????, ?????? ??? ??????????? ???  
????????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????????? ???  
?????????????? ??? ?????????? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??????????????, ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
?????????????? ??? ?????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? [????????? ??? 21?? ??? 2019, ?????????? ??? ?????????? (????????? ???  
????????? ???), C?235/17, EU:C:2019:432, ??? 59 ??? ??? ?????????????? ??????????].

113 ??? ?? ?????????? ??? ???????????, ?????????? ??? ?????? ?????????? ???????????  
????????? ?? ??????????????? ?????????? ??? ?????? ??? ?????? ?????????? ??????????? ???  
?????????? ? ??????? ???, ?????? ??? ?????? ??????????????? ? ?????????? ??????????? ???  
??????????, ?????????? ??? ? ?????? ?????????? ??? ?????? ??? ?????????? ??????????? ???  
?????????? ?????????? ??? ? ?????? ?????? ??? ?????? ??? ? ?????????? ??? ?????????? ???  
????????? ??? 8?? ??? 2017, Euro Park Service, C?14/16, EU:C:2017:177, ??? 65). ??  
???? ?????? ??? ?????? ??? ?????? ?????????????? ??? ?????????????????? ???  
????????? ??? ?????? (????. ??????? ??? 30?? ??? 2020, Société Générale, C?565/18,  
EU:C:2020:318, ??? 38 ??? ??? ?????????????? ??????????).

114 ??? ?????? ??? ?????????????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ???  
??? ?????????? ??? ??????????????? ??????, ?????????????? ??? ? ?????? ?????????? ???????????  
????????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ???  
????????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ???  
????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ???  
????? ?? ?????????? ??? ?????????? ?? ?????? ?? ??? ?????????????? ??? ?????? ???  
????? ??? ?????? ??? (?????? ??? 31?? ??? 2018, Hornbach-Baumarkt, C?382/16,  
EU:C:2018:366, ??? 43 ??? ??? ?????????????? ??????????).

115 ???????, ?? ?????????? ??? ?????? ??? ? ?????????? ?????????????? ?????? ???  
???? ?????? ?????? ??? ?????????? ??? ?????? ??? ? ?????????? ?????? ??? ?????????? ???  
????????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? (????.  
????????? ??? 22?? ??? 2018, Sofina .??., C?575/17, EU:C:2018:943, ??? 68).

116 ?? ??????????, ???, ?????????????? ??? ? ?????? ??? ?????? ??? ?????? ?????? ?????? ???  
????????? ?????????? ?? ?????????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????? ???

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

118 ????? ?????? ?? ??????? ?? ? ?????????? ????? ?????? ????? ?????? ??????? ?????? ?????? ?????? ?????  
???? ?????????? ?????? ??? ????? ??????? ????? ?????? ?????, ? Viva Telecom Bulgaria  
???????????, ???? ??? ??' ??????????? ??????????, ??? ? ?????????? ??? ??????????????  
????????? ??? ?????? 202a ??? ZKPO ????? ??????????, ?????????? ??? ?? ?????????  
????????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ?????? ?????? ??? ??  
????????????? ??? ?????? ??? ??????????? ?????? ??? ?????? ?????? ?????????? ??? ?????????  
????????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???.

119 ???????, ??? ??? ??????????? ??? ?????????????? ??? ????? ?????? ??????? ?? ?????? ??  
?????? ???????????, ??? ??? ?????????????? ??? ?????? ? ?????????????? ??? ??????  
????? ??? ??' ??????????? ?????????? ?????????? ??? ? ?????????? ???  
??????????????, ??? ??? ???, ??? 30 ?????? ??? ??? ??????? ??? ?????? ??? ??? ???  
???? ?? ?????????? ?????????? ? ?????????? ??? ?????????? ?????? ?? ?????? ?? ??????  
???. ???????, ? ?????????? ?????????? ?????????? ??? ??? ??' ?????????? ???????,  
?????? ??? ??? ?????? ?????????? ??? ?????? ?????????? ?? ???????????, ??? ??? ???  
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?? ?????? ??? ??????  
?????? ??????? ?? ?????????? ?????? ??? ??? ?????????? ???.

120 ????????, ??? ??? ?????????? ??? ?????????????? ??????, ? ??????? ?????????? ?????? ?????? ?????  
?????? ??????? ??? ?????????? ?????????????? ?????? ??? ?????????? ??? ?????????? ?????? ??????????  
????????? , ?? ?????????? ?? ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ??????????.

121    ??? ??? ?????????? ??????, ? ?? ??? ????? ??????? ?????????? ?????????? ?? ??? ?????? ??  
????????????????? ??? ????? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ???  
????????? ??? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??? ?????????????? ???  
????????????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ??? ??????????????.

- ??? ??? ?????? 5, ?????????? 4, ??? ??? ?????? 12, ?????????? ?, ??? ??? ??? ??? ???  
??? ?????? 47 ??? ???

122      ????? ?????????? ??? ?? ?????? 33 ??? ?????????? ??????????, ?? ?????? ??????????  
????????? ?????? ?? ?????? ?? ?????????? ??? ?????? 5, ?????????? 4, ??? ?? ?????? 12,  
????????? ??, ???, ?????? ??? ?? ?????? 47 ??? ?????, ??? ?? ?????? ??? ? ?????? ???  
????? ??? ?????? ???????, ??? ?????????? ??? ?? ?????? 16, ?????????? 2, ?????? 3, ???  
ZKPO, ?????????? ?????? ?????????? ??? ?????????? ????? ?????????? ?????????? ??????  
??????.

123 ???????, ??????????? ???, ??? ????? ???????, ?? ?????????? ??? ????  
?????????? ?? ??? ????? ??????? ?? ?????????? ?????? ?????? ?????? ??? ?  
?????? ??? ??????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?????? ?? ????  
????????? (?????? ??? 25?? ?????? 2018, TTL, C?553/16, EU:C:2018:604, ????? 31).

124 ??? ???, ??? ?????, ??? ?????, ??? ?????? ?? ?????? 5, ?????????? 4, ???, ?? ??????????  
???? ?????? ??? ? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ??????,  
????????? ??? ?? ?????? ?????? ??? ?????????? ???, ?????? ?? ??? ?????? ???  
??????????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??  
????????????? ??? ??? ?????? ??? ?????? ??? ???????, ??? ?? ?????? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????????? ??? ??? ??? ???  
??????????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? (????. ???????  
?? 25?? ?????? 2018, TTL, C?553/16, EU:C:2018:604, ????? 33).

125 ??? ???????, ??? ?????? ?? ????? 12, ????????, ???, ?? ?????????? ??? ????  
?????? ??? ? ??????? ???, ??????? ??? ?????? ?? ?????? ?????????? ?????????? ???  
????????? ?????????? ??? ?????? ?????????? ??? ??? ?????? ??? ?????? ???  
??????????????, ?????????? ??? ?????? ??? ?????????? ??? ??? ?????? ??? ?????? ???  
??? ?????? ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??? ???  
????????? ?????????? ??? ?????? ???, ?? ?? ??????, ??? ?????? ??? ?????? ??? ??????????,  
???? ?? ?????? ?????????? ??? ?????? ??? ?????? (????. ??????? ??? 25?? ?????? 2018,  
TTL, C?553/16, EU:C:2018:604, ????? 34).

126 ??? ?????, ??? ?????? ?? ?????? 47 ??? ?????, ?????????? ??? ???? ?? ??????  
????????? ???, ?? ?????? ?? ?? ?????? ??? ?????? ???, ?????????? ??? ???? 51,  
????????? 1, ????, ?? ?????? ??????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ???  
????? ??? ?????? ??? ?????????? ?? ?????? ??? ?????? (?????? ??? 14?? ??????????  
2021, Okrazhna prokuratura – Haskovo et Apelativna prokuratura – Plovdiv, C?393/19,  
EU:C:2021:8, ????? 30 ????? ??? ????? ?????????? ??????????).

127 ?? ?? ??? 51, ?????????? 1, ??? ????? ?????????? ??? ?????? ?????????? ???  
??????????, ??? ??? ?????? ?? ?????????? ?????????? ??? ?????????? ??? ?????? ???  
????? ??? ?????? ??????? ?? ?????????? ?? ?????? ??? ?????????? ??? ?????????? ??? ??? ??  
????? ??? ?????, ??? ??? ?????? ??? ?????????? ??? (?????? ??? 14?? ??????????  
2021, Okrazhna prokuratura – Haskovo et Apelativna prokuratura – Plovdiv, C?393/19,  
EU:C:2021:8, ????? 31 ????? ??? ????? ?????????? ??????????).

128 ???????, ??? ????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??????  
??? ??????, ?? ?????????? ??? ?????? ?????????? ?? ?????????? ??' ?????, ?? ?? ??????????  
??? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
??? ?????, ??? ?????????? ??? (?????? ??? 14?? ?????????? 2021, Okrazhna prokuratura  
– Haskovo et Apelativna prokuratura – Plovdiv, C?393/19, EU:C:2021:8, ????? 32 ????? ???  
???? ?????????? ??????????).

129 ?? ???????????, ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? 48 ??? 75 ??? ???????  
??????????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????????  
??? ?????? 2003/49, 2011/96 ??? 2008/7. ???????, ?? ?????? 16, ?????????? 2, ?????? 3,  
??? ZKPO, ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ???  
???? ?????????? ??? ?? ?????? 87 ??? ?????? ?????? ??? ?????? ??? ?????? 63 ??? ???  
??????????, ???????, ?????? ??? ?????? ?????????? ??? ??????.

130 ???????, ??????? ?? ??? ?????? ?????? ??? ?????? ?????????? ?????????? ??? ???

????????? ??? ?????? 5, ??????????? 4, ??? ??? ?????? 12, ????????? ??, ???, ????? ??? ??? ???  
????? 47 ??? ????, ??????? ?????? ?????? ??? ?? ???? ????? ?????????? ??? ??? ????? ???????  
???? ?????????? ??? ??? ?????? ??? ?? ?????????? ???.

- ?????????? ??? ?????????????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????

131 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?????? ??????????  
????? ?? ??? ? ?????? ? ??????? ??? ?? ?????? 63 ????, ?????????????? ??? ?? ?????? ??? ????  
??? ??????????????, ???? ??? ?????? ??? ?????? ?????????? ?? ?????? ?????? ?????? ??? ????  
????????? ?? ??????????, ??? ?????? ?????????? ??? ??, ??? ?????? ?????? ?????? ?????? ??? ????  
????????? ?????????? ??? ?????? ??? ??????, ??? ?????? ?????? ?????? ?????? ?????? ??? ????  
????????? ??? ?????? ??? ?????? ??? ??????, ?? ??????????????, ?????????? ?? ??? ??? ??????  
??? ??????, ?? ?????????? ??? ??????????, ???? ?? ??? ?????? ?????????? ??? ????  
????????? ??? ?????????? ??? ?????? ??? ??????, ??? ?????? ?? ?????????? ?????????? ??????????  
??? ?????? ???, ??? ?????? ??? ?????????? ?? ?? ?????? ??????, ?????????? ??? ??? ??? ????  
????????????? ??? ?????????? ??? ?????? ?????? ?????? ?????????? ?????????? ?????????? ?  
????????????? ?????? ??????, ??? ??????, ?? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ???,  
????????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ???.

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

132 ?????????? ??? ? ?????? ?????????? ??? ?? ??? ?????? ?????? ?????????? ??? ?????? ???  
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ?????????? ?, ?' ????  
????????????? ?? ?????????? ??? ?????? ?????????? ??????. ?? ?????? ??? ?????? ??????????  
????? ?????????? ?????????? ??? ??????????, ??? ?????? ??? ??? ??? ?????, ??? ??????????.

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

1) ?? ?????? 1, ?????????? 1, ??? ?????? 2003/49/?? ??? ??????????, ??? 3??  
????? 2003, ??? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ???  
??? ?????????? ??? ?????????? ?????? ?????? ?????????? ?????? ??????????  
????????? ?????? ???, ?? ?????????? ?? ?? ?????? 4, ?????????? 1, ??????????  
??, ??? ?????? ???, ?? ?????? 5 ??? ?????? 2011/96/?? ??? ??????????, ??? 30??  
????????? 2011, ?????? ?? ?? ?????? ?????????? ?????????? ?? ?????? ?????? ????  
??? ?????????? ??? ??? ?????????? ?????????? ?????????? ?????? ??????, ???  
????????????? ?? ??? ?????? (??) 2015/121 ??? ??????????, ??? 27?? ??????????  
2015, ??? ??? ???? 3 ??? 5 ??? ?????? 2008/7/?? ??? ??????????, ??? 12??  
????????? 2008, ??? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ???  
????????????? ???????, ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ??????  
????????? ??? ?????? ?????????? ?? ??????????, ??? ?????? ?????????? ?????? ???, ???  
????????????? ?????? ??? ?????? ?????????? ?????????? ??? ??????????, ??? ??????  
????? ?????? ?????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ??? ???????,  
?? ???????????, ?????? ??? ?????? ??? ??????, ?? ?????? ??? ?????? ??? ?????? ???  
?????????.

2) ?? ?????? 63 ???, ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ??????????????,  
????? ??? ?????? ??? ??? ?????????? ?? ?????? ?????? ??? ?????? ?????????? ??  
?????????, ??? ?????? ?????????? ??? ???, ??? ?????????? ?????? ??? ??????  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ????  
?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ????  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

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

(?????????)

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