

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

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

??? 16?? ??? 2024 (*)

«????????????? ?????????? – ????? ?????? ?????? ?????????????????? ?????? (???) – ??????????????
?????? ??????? ?? ?? ?????????? ?? ?? ???? ?????????? ?? ?? ?????????????? ?? ?? ?????? ??
????????????????? ?? ?? ?????? ?????? ?????? ?????????? – ?????? 2008/9/? – ?????? 20 – ?????? ???
?????? ?????? ?????????? ?? ?? ?????? ?????? ?????? ?????????? – ?????????? ??? ?????????? ?? ??
?? ?????????? ?????? ?????????? ?????? ?????? – ?????????? ??? ?????????? ?? ?? ?????? ??
????????? ??? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? – ?????? 23 – ??????
????????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????????? ??
????????????? ?????????? ?????????? – ??? ?????? ?????????????????? – ??? ???
????????????? ??? ??? – ??? ??? ?????? ??????????»

???? ?????? C?746/22,

?? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???
?????? ?? F?városi Törvényszék (?????????? ???????????, ???????) ?? ??????? ???
18?? ??????? 2022, ? ?????? ?????? ??? ?????????? ??? 6 ?????????? 2022, ???
?????? ??? ???

Slovenské Energetické Strojárne a.s.

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Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága,

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

????????? ??? ??? A. Prechal, ?????? ???????, F. Biltgen, N. Wahl, J. Passer ??? M. L.
Arastey Sahún (??????????), ???????,

????????? ??????????: M. Szpunar

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

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

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

- ? Slovenské Energetické Strojárne a.s., ?????????????? ??? ??? P. Barta, ??? T. Fehér
??? ??? P. Jalovszky, ügyvédek,
- ? ?????????? ????????, ?????????????? ??? ??? M. Z. Fehér ??? ??? R. Kissné Berta,
- ?? ?????????? ??? ?????????? ??????, ?????????????? ??? ??? Zs. Bodnár, ??? J.
Haunold ??? ??? E. d'Ursel,
- ? ?????????? ????????, ?????????????? ??? ??? J. Jokubauskait? ??? ??? A. Tokár,

???? ?????? ??? ?????? ???????????, ??? ???????? ??? ?????????? ??? ??? ?? ???????????
??? 14?? ??????????? 2023,

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

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1 ? ??? ????? ?????? ?????????????? ?????????? ?????? ??? ?????????? ??? ?????? 20,
?????????? 2, ??? ??? ?????? 23 ??? ?????? 2008/9/?? ??? ??????????, ??? 12??
?????????? 2008, ??? ??? ?????????? ?????????? ?????? ?????? ?? ??? ?????????? ???
????? ?????????????? ????, ??? ?????????? ??? 2006/112/??, ?? ??????????????
??? ??? ?? ?????????????? ??? ?????? ?????? ?????? ?????????? ??? ?????????????? ?? ???
????? ?????? (?? 2008, L 44, ?. 23), ??? ?????? 47 ??? ?????? ??? ?????????? ??????????????
??? ?????????? ??? (?? ????: ??????), ??? ?????? 167 ??? 169 ??? 171 ??? ??????
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????????? ???
????????????? ??? (?? 2006, L 347, ?. 1), ??? ?????????????? ?? ??? ?????? 2008/8/??
??? ??????????, ??? 12?? ?????????? 2008 (?? 2008, L 44, ?. 11) (?? ????: ?????? ???),
????? ??? ?? ?????? ??? ?????????????? ??? ?????? ?????????????? ?????? (??), ???
????????????????? ??? ?? ??????????????.

2 ? ?????? ?????????? ??? ?????? ?????? ?????? ??? Slovenské
Energetické Strojárne a.s. ??? ??? Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága
(?????????? ?????????? ??? ?????? ?????????? ??? ?????????? ???, ???, ???, ???
????: ?????????? ?????? ?????????? ???) ?????? ?? ??? ?????? ??? ??????????
????????? ??? ?? ??? ?????? ?????? ? ?? ??? ?????? ?????? ??? ?????? ??? ?? ??? ??????????
??? ??? ??? ?? 2020.

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? ?????? ???

3 ?? ?????? 167 ??? ?????? ??? ?????? ?? ???:

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

4 ??? ?? ?????? 170 ??? ?????? ????:

«???? ?????????? ??? ??? ? ??????, ??? ??? ?????? ??? [...] ?????? 2 ?????? 1 ??? ???
????? 3 ??? ?????? 2008/9/?? ??? ??? ?????? 171 ??? ???????, ??? ??????
????????????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ?????? ?????? ??? ??????????
? ?????????? ??? ?????? ??? ?????????????? ?? ???, ?????????? ?????????? ??? ?????? ??? ??????????
????? ??? ?? ?????? ??? ?? ?????????? ?????????????? ??? ??? ?????? ??????:

[...]

) ??? ?????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????????? ? ??????? ?? ????
? ? ?????? ??? ?????????? ??? ?????? ?? ?? ?????? 194 ??? 197 ??? ?? ?????? 199.»

5 ?? ?????? 171, ?????????? 1, ??? ?? ??? ?????? ?????????? ?? ????????:

«? ?????????? ??? ??? ????? ?????????? ??? ???, ??? ??? ????? ?????????????? ???
?????? ??? ??? ?????????????? ??? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????????? ?? ???, ??? ??? ????? ?????????? ??? ??? ?????? ??? ?????? ???,
????????????? ??? ??? ?????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ???
????? 2008/9/??.»

? ?????? 2008/9

6 ? ?????????? ??? 3 ??? ?????? 2008/9 ??? ??:

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

7 ?? ?????? 1 ??? ?????? ?????? ?? ??????:

«? ?????? ?????? ?????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ??? ?????????? ??
[?] ??? ?????????? ??? ??? 170 ??? [?] ?? ?????????? ??? ?????? ???
????????????? ??? ??? ?????? ?????? ??????????, ?? ?????? ?????? ??? ?????? ???
????? 3.»

8 ?? ?????? 19, ?????????? 2, ??? ?????? 2008/9 ?????????? ?? ??????:

«?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????? ? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ???
????? ?????? ???.

9 ??? ?? ?????? 20 ??? ?????? ????:

«1. ?? ?????????? ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?? ?????? ??? ?????? ??
??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??
????????? ??? ?????????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????????? ???, ??? ?????? ??? ?????????? ??? ?????? ??? ?????? 19 ?????????? 2. [...]

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

???? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? -?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? -?? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? [...]

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

10 ?? ?????? 21, ?????? ????, ??? ?? ??? ?????? ??? ?????? ??? ?? ???:

«????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ???
????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

?????????? ?? ??? 20 ?????????? 2. ??????, ? ?????????? ?????????? ??? ??? ??? ??????
?????????? ?? ?????????? ?????? ? ?????? ?????? ?????? ?????????? ?????? ?? ??? ??????????
????? ??? ?? ?????????? ?????? ??? ?????? ??? ?? ?????? ?????? ?????? ??????????»

11 ??? ?? ????? 23 ??? ????? ??????:

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

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

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

12 ?? ??? 26 ??? ?????? 2008/9 ?????????? ?? ????:

«?? ??? ?????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????? ??? ??? ?????? ???
????????? ??? ?????????? ?? ? ?????????? ?????????? ??? ??? ?????????? ??? ?????? ???
????? ??? ?????? 22 ?????????? 1.

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

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

? ?????? ????

13 ?? ??? 251/F ??? az általános forgalmi adóról szóló 2007. évi CXXVII. törvény (?????
????. CXXVII ??? 2007 ??? ??? ?????? ?????????????? ???), ??? ?????? ??? ??? ???
??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? (??? ????: ??? ?????? ??? ???),
?????? ?? ????:

«(1) ??? ? ?????? ?????????? ??? ?????? ??????, ?????? ??? ?????????? ??? ??? ??? ???
?? ??? ?????? ??????????, ??? ?????? ?? ?????? ??? ?????? ??? ?????????? ??? ??? ???
251/E, ?????????? 1, ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????, ?????? ?? ??????, ??? ?????? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ??????
?????????»

a) ??? ? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ??? ???

b) ??? ???? ??? ?????? ??? ?????' ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?? ???
??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ???, ?????? ??? ?????? ??? ??? 244, ?????????? 2 ??? 3, ?

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

[...]

(3) ?? ? ? ?????? ?????? ??? ?? ?????? ?????? ?????? ??? ?????????? 1 ??? 2, ??????
?? ?????? ? ?????????? ??? ?????????? ???? ?????????? ?????????? ??? ?????????? ???
????????? ??? ?????? 127, ?????????? 1, ?????? a, c ??? d, ?? ?????? ??? ?????? ???
????????? ??? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???
??? ?????????? ??? ??????, ??? ?????? ?????? ?????????? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ???
?????????. [...]

(4) ? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ???
????????? ??? ?? ?????? ?????? ??? ?????? ?????????? 1 ??? 2.»

14 ?? ?????? 251/I, ?????????? 4, ??? ?????? ??? ?????? ??? ?????????? ?? ??????:

«?? ?????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???,
????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? . ? ?????? ?????????? ???
??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?? ? ?? ?????????? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ???
??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??????????
??? ?????? 251/F, ?????????? 1 ??? 2.»

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

15 ?? ?????? 49, ?????????? 1, ?????? b, ??? az adóigazgatási rendtartásról szóló 2017.
évi CLI. törvény (????? ????. CLI ??? 2017 ?????? ?? ??? ?????? ??? ??????????
?????????, ??? ????: ?????? ??? ?????? ?????????? ??????????) ??? ?? ????:

«? ?????????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???

[...]

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

16 ?? ?????? 124, ?????????? 3 ??? 4, ??? ?????? ??? ?????? ??? ?????? ?? ??????:

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

(4) ? ?????????? ??? ?????????? 3 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????

??????????.»

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

17 ? Slovenské Energetické Strojárne ????? ??????? ?????????????? ??? ?????????? ? ?????
????????????????? ??? ????? ??? ??????, ????? ??? ??? ?????????? ?????? ?????? ??? ?????????? ??????
????????? ?? ??????? ?????????? ?????????? ?????????? ??????????.

19. ????? 18. ?????????????? 2021. ? ?? ????? ????????, ?? ?????????????? ????.
????????????? ?? ???. ????? ???????, ????? ???. ?????????, ??????? ?????? ???. Nemzeti
Adó- és Vámhivatal Kiemelt Adó- és Vámigazgatósága (????????? ?????????????? ????.
????????? ???. ??????? ?????????????? ????. ?????????????? ???. ???????, ????.
????????? ???. ?????????? ?????????? ???.) ?????? ?????????? ???. ????. ???????, ????.
??? ???. ????? ???. ????. ?????????? ???. ?????????? ???. ????? ???. ?????????? ???.
????????? 2020. ???. ???. 31. ?????????? 2020. ?. ?????? ??????????, ???.
???? 37 013 654 ????????. ?????????? (HUF) (97 400 ????? ???????), ?????????? ???.
????????? ?????????? ?????????? ???. ????? ?????????? ???. ?????? ???.
?????????.

20 ???? 22 ?????????? 2021 ? ?????????? ?????????? ????, ?????????? ??? ????
251/F, ??????? 1, ??? ????? ???, ?????? ??? Slovenské Energetické Strojárne
????? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
????????? ??? ?????? ??? ?????? ?????????? ??? ?. ?????????? ?, ???? ???
????? ?? ??? ???????????, ????? ?????? ??? ????? ??? ??? ?????? ???
????????? ?????? ??????????, ?????? ?????? ?????? ?? ??? ?????? ?????? ???
??.

21 ?? ?????? ??????? ?? ?????????? ?????????????? ?????????????? ??? Slovenské
Energetické Strojárne, ? ?????? ?????????? ??? ?? ??????????.

23 ???? 9 ??????? 2021 ? Slovenské Energetické Strojárne ??????? ?????????? ???????
???? ?? ? ? ? ? ??????? ??????? ??? ?????????????? ?????????? ??????. ???????
???? ??????? ??? ?? ?? ?? ??????? ??? ??????? ??? ??????? ??? ??????? ? ?????????? ?? ?? ??????
????????? ???????????.

24 ?? ??????? ?? 20?? ??????? 2021, ? ?????????????? ??????????? ?? ???? ?????????? ??
?????? ?? ?????????? ?????, ????????, ??????? ?????, ??? ?? ??????? ?? ????
????? ?? ??????? ?? ????? ?????????? ?? ??????? ?????, ???????, ?? ???? ?? ???? ?? ????
124, ?????????? 3, ??? ????? ?? ?? ?????????? ?????????? ?????????? ?????????? ?? ???? ?? ????
???? ?????????? ?????????? ?? ??????? ????? ?????????? ?????????? ?????????? ?? ???? ?? ???? ?? ????
????????? ?? ??????? ??????? ?? ??????? ?? ??????? ?????????? ?????????? ?? ???? ?? ???? ?? ???? ??

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

25 ? Slovenské Energetické Strojárne ?????? ??????? ??? ??????? ??? 20??
?????? 2021 ?????? ??? ??????? ???????????, ??? ?? F?városi Törvényszék
(??????????, ???, ???).

26 ?????? ??? ??????????? ??????, ? ?????? ?????????????? ??? ?? ??? 124,
????????? 3, ??? ??? ?? ?????? ??? ?????????? ?????????? ??? ?? ??? ?????????? ???
????????? ??? ?????????? ??? ?? . ?????? ??? ? ?????????? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??????????
????????? ??? ?????????? ??? ?????? ?????? 23, ?????????? 2, ??? ?????? 2008/9.
?????????, ? ?????????? ??? ?????? ??? ?????????? ??? ?????? 20, ?????????? 2, ???
????? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??????????
????? ?????? ?????? ?????? ?????? ?????????? ?????????? ??? ?????????? ??
????? ?????? ?????????? ??? ?? ?????? ?????????? ?????????? . ?????? ??? ?????? 26 ???
?? ??? ?????? ??? ?????? 251/I, ?????????? 4, ??? ?????? ??? ???, ? ??? ??????
??? ??? ?????? ?????? ?? ?????? ??? ??? ?????????? ??? ?????????????? ?????????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ???
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????? ?????????? ???.

27 ??? ?? ?????????? ?????? ???, ?????????? ?? ??? ?????????? ??? ?? ???
124, ?????????? 3, ??? ??? ?? ?????? ??? ?????????? ??????. ? ?????? ???, ? ???,
??? ?? ?? ??? ?????????? ???, ????? ?????? ?? ??? ?????? ??? ?????????? ???
????????????????????, ??? ?? ?????? ?????? ?? ?????? ??? ?????????? ???
??? ?????????? ?????? ?????? . ???????, ? ?????????? ??? ?????????? ???
????????? ?????? ??? ?????????? ?????? ?????? ?????? ??? ?????????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ?????? ??????.

28 ??????, ?? ?????? ?????????? ?????????, ??????, ?? ? ?????????? ??????????
???? ?????????? ??? ?????????? ??? ?????? ?????????? ?? ?????? 124, ?????????? 3, ??? ???
???? ?? ?????????? ??? ?????????? ?????????? ??? ?????? 23, ?????????? 2, ??? ??????
2008/9, ??? ?? ??? ??? ? ?????????? ??? ?????? ?????? ?? ?????????? ??????????
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ???

29 ?? ?????? ?????????? ?????????? ???, ??????, ?? ??? ?????? ?????????? ???
?? ?????????? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???, ?? ???
????????? ?? ??? 251/F, ?????????? 4, ??? ?????? ???, ?? ?????????? ???
??' ?? ?????? ?? ?????? ??? ?? ?????? ?????????? ??? ?????? ??? ?????????? ???
?????? ?? ?????? ??? ?? ?????? ???, ??? ?? ??? ?? ?????? ??? ?????? ???
?????????.

30 ??????, ?????????? ?? ??? ?? ?????????? ??? ?????? ?????????? ???, ???
?? ?? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?????????? ???, ?? 47
?? ??????. ??????? ?? ?????????? ???, ?? ??? ?????? ??? 2?? ?????? 2019, Sea Chefs
Cruise Services (C?133/18, EU:C:2019:354), ??? ? ?????? ??? ??? ?????? ???
????????? ??? 20, ?????????? 2, ??? ?????? 2008/9 ??? ?? ?????? ?????????? ???, ??
????? ?????????? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??????, ?????????? ??? ?? ?????? ?????? ?????????? ?????????? ?????????? ???
?????? ??? ?? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????.

31 ??????, ?? ?????? ?????????? ??? ?????? 2008/9 ?????? ???

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

32 ??? ?? ??????? ??, ?? F?városi Törvényszék (?????????? ??) ??
?????????? ?? ??????????? ?? ??????????? ?? ??????????? ?? ?? ??????????? ?? ??
????????? ??????????? ??:

«1) ??? ?? ????? 23, ?????????? 2, ??? ?????? [2008/9] ??? ?????? ??? ?????? ??????
?? ??? ??????????? ?? ??????? ?? ??????? ?? ?????? ?? ?????? ??????????? ??????? ??????????
-??????????, ?? ????? 124, ?????????? 3, ??? [????? ???? ??? ??????????? ??????? ??????????]-
? ?????, ??? ??? ??????? ?? ?????????? ??????????? ??? [??] ????? ??? ?????? [??], ???
????????? ?? ?????????? ??? ?? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??????? ???
?? ?????????? ?? ?????????? ??? ?????????? ?????????? ??? ?????????? ?? ?????? ? ?????, ??????
????????? ??? ?? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????, ??? ?? ?????????? ?? ??? ??
?????????, ?????????? ??? ?????????? ??? ?? ?????????? ???, ??? ?? ?????? ?????????? ???
????????? ??? ?????? ?????????? ?????????? ??? ?????? ?????????? ???, ??? ?? ?????? ?????????? ???
??? ?? ?????? ?????????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????? ???
??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? 2008/9;

2) ?? ?????????? ?????????? ?????????? ??? ?????? ???????, ?????? ?? ???????
?????????? ? ??????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? 20, ?????????? 2, ??
?????? 2008/9; ??????? ?????? ?? ?? ??????? ?????????? ?????????? ?????????? ???????
?????????? ?????????? ??? ?????????? ??? ?????? 47 ??? [?????] ??? ?? ?? ?? ?????
167, 169, 170 ??? 171, ?????????? 1, ??? ?????? [??], ????? ?? ?? ?? ??????????
????? ??? ?????????? [?? ??], ??? ?????????????????? ??? ?? ?? ??????????????,,
??? ?????? ??? ?????? ?? [????????? ??? ?????????? ??? ?????????? ???];

3) ??? ?? ????? 23, ?????????? 1, ??? ?????? 2008/9, ??????? ?? ?? ?? ??????? ?? ?? ??
? ?? ?????? ??? ?????? ??????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????????
-?? ??????????? ?? ?????? 49, ?????????? 1, ??????? b, ??? ?????? ??? ??
?????????? ?????????? - ?????? ??? ?????? ??? ?????????? ??? ?????????? ?? ???????????,
?? ?? ?? ?? ?????????? ??????????????, ?? ?????????? ??? ?? ?????? ?????????? ??? ??
?? ?????????????? ?? ?????? ??? ?????? ?????????? ??? ?? ?????? ?????????? ??? ??
?? ??????, ?? ??????????, ??? ??? ?????? ??????, ?? ?????? ?????? ???, ?? ?????????? ??? ?????? ??
??????;»

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

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

33 ?? ?? ?????? ?? ??????? ?????????????? ???????, ?? ?????? ?????? ??
?????????????, ?? ?????? ?????????? ?????, ???' ?????, ?? ?????????????? ?? ????
23, ?????????? 2, ?????? ??????, ??? ?????? 2008/9, ?????????????? ??? ???? ?????? ???
????? ??? ?????????????? ??? ??? ??? ?????????????????, ??? ??? ?????? ???
????????????? ?? ?????? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ??? ???
????????? ?????? ?????????? ??? ?? ?????? ?????????? ?????, ??? ?? ?????? ??? ??????????
????????? ?????? ?????????????? ?????????????? ?????, ?????????? ??????????, ??? ??
????? ??? ?????? 20 ??? ?????? ?????, ??? ?????? ??? ?????? ?????? ? ??????????
????????? ??? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? 20, ?????????? 2, ??? ???
?????. ??? ?????? ???, ?? ?????? ?????????? ?????? ?????? ?? ? ??????????
????????? ?????? ?????????? ?????? ???, ?? ?????? ?????? ?????????? ?????? ???, ??
??? ?????? ?????????? ?????? ?????? ?????? ?? ?? ?????? 47 ??? ???.

34 ?????????????? ???' ?????? ??? ??? ?? ?????? 1 ??? ?????? 2008/9 ?????? ??? ????
? ?????????? ??? ?????????? ?????? ?? ??? ?????? 170 ??? ?????? ???
????????? ??? ??? ?? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ?????? ??? ?????????? ??? ?????? 3 ??? ?????? 2008/9.

35 ??? ?????? ?? ?????? ??? ?? ?????????? ??? ???????, ?? ?????? ?????????? ??????
????????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????????? ?? ?? ?????????? ???
????? ??? ??? ??????????, ???' ?????, ???????????. ?? ?????? ?????? ??? ?????? ???
??? ?? ?????? ??? ?????? ??? ?????? ??????. ?? ?????? ??? ?????? ???, ?? ??
?????, ?? ?????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????????? ??? ??
????? ??? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ????. ??? ??????, ?? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ???
????? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????????? ?????? ???, ?? ?????? ?????? ??? ?? ?? ?????? ?????????? ???
????????? ???' ?????, ?? ?????? ??? (??????? ?? 21?? ?????? 2021, CHEP
Equipment Pooling, C?396/20, EU:C:2021:867, ??? 36 ??? ?????? ?????????? ??????).

36 ? ??? ?????? ?? ?????????? ?????????????? ??? ?? ?????? ? ?????? ?
????????? ??? ?? ?????? ?? ?????????? ??? ?????? ?????????? ?? ?? ??????????
??????????, ??? ?? ?? ?? ?????????? ??? ?????? ?????? ?? ?? ?????? ??????????
????????? ?????????? (??????? ?? 21?? ?????? 2021, CHEP Equipment Pooling,
C?396/20, EU:C:2021:867, ??? 37 ??? ?????? ?????????? ??????).

37 ????????, ??? ??????? ?? ??? ??????, ?? ? ?? ?????? ??? ?? ??? ??????
?????????? ??? ?? ?????????? ?? ?????????? ?? ??? ?????? ?????????? ??? ?????? ???
????????? ??? ?????????? ?????? (??????? ?? 21?? ?????? 2021, Wilo Salmson
France, C?80/20, EU:C:2021:870, ??? 77 ??? ?????? ?????????? ??????).

38 ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????????? ?????????? ??? ??
????? 20 ??? ?????? 2008/9 ?????? ??? ?????? ??? ?????? ?????????? ?? ?? ??????????, ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ?? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ??? ?????? ??? ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ???,
????????? ??????????, ?? ?????? ??? ?????? ?? ?????????? ?????? ?????? ?????? ??? ??
??? ??? ?????????? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?? ??????
(??????? ?? 2?? ?????? 2019, Sea Chefs Cruise Services, C?133/18, EU:C:2019:354, ??? 37).

39 ??? ?????? ?????? ?? ?????????? ?? ??? ?????? ??? 2?? ?????? 2019, Sea Chefs

Cruise Services (C?133/18, EU:C:2019:354, ???:?? 46), ? ?????????? ????. ????. ????. ????. ?
????? ?????????? ????. ????. 20, ?????????? 2, ????. ????. ????. ??????, ????. ??????
????????? ??????.

40 ??????, ????, ?? ?????? 23, ??????????? 2, ????? ??????, ??? ??????? 2008/9, ?? ???
?????????? ????? ??? ?????????? ?????????? ????? ?????????? ?????????? ?????????? ?? ??????????
??? ??? ?????????? ??? ????? ?????? ??? ?????????? ????? ??? ?????????? ?????????
?????????? ??????? ?? ??? ?????????????? ??? ????? ????? ?????????????? ??? ?????????????? ???
??? ?????? ??? ?????????? ??? ????? ??? ?????????? ?????????? ?????????????? ??? ?? ??? ????? ??????.

41 ? ?????????????? ??????? ??????? ?? ?????????????? ??? ?? ??????? ??? ??????????????
?????? 3 ??? ??????? ??????, ??? ??? ????? ?????????????? ??? ? ??????? ??????????, ??????
?????, ??? ?????????? ??? ?????????????? ??? ?????????????? ?? ??????? ??? ?????????? ??????????
??????????.

42 ??????? ?? ?? ?????? 23, ??????????? 2, ????? ??????, ??? ??????? 2008/9, ???????
????? ? ??????? ?? ?? ?????? ????? ?????? ????? ??????????? ??????? ???????, ??? ?????? ???
?????????? ?? ?? ?? ??????????? ?? ?? ???????????, ??? ?????? ???????, ??? ?????? ???
????????? ?????? ???????????.

43 ????????, ? ??????? ??????? ?????? ??? ?????? ?????????????? ? ?????????????? ??
??? ?????????????? ??????????? ??? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ???
?????????? ?????????? ?????????? ??? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ???
??????, ??????? ??? ????? ??? ?????????????? ?????????? ??? ???????, ??? ???
?????????? ??????? ??? ?? ????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ???
????????? ?????????????? ?????????? (????? ??? ??????????) ??? ??? ??????????
????????? ?????? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?
????? ??? ??? ?????? (????? ??? ??????????????????) (??., ???' ????????, ???????? ???
9? ?????????? 2021, GE Auto Service Leasing, C?294/20, EU:C:2021:723, ????? 59 ???
????? ?????????????? ??????????).

44 ????????, ?????????? ?????? ??? ?????????? ??? ?????????????? ??? ?????? 39 ???
?????? ?????? ??????????, ??? ?????? ?? ?????? ??? ?? ?????? ?? ??????????, ??? ?????????? ???
?????? 20, ?????????? 2, ??? ?????? 2008/9, ?? ?????????? ?????????? ?????????????? ? ???
??? ?????????????? ??? ?????????????? ?????? ?????????? ?????????? ??? ?????? ??? ??? ??????????
????????? ??? ?????????? ?????? ?????????? ?????????? ??????????, ??? ?????? ??? ?????? ? ??????????
??? ?????????? ?????? ?? ?????????? ??? ?????? ?????? ?????????? ??? ??????
???????????, ??????????????????, ??????????, ?????????????? ??????????????
?????????.

45 ?? ???????????, ??? ??? ??????? ??? ?????????????? ?????????????? ??? ? ??????????????
?????????? ??? ?????????? ??? Slovenské Energetické Strojárne, ??????? ?????????? ??? ???
???? ??????? ??? ?????????? ??? ???, ?????? ?????? ?????????? ?????????????? ??????????????, ??? ???
????? ??? ?????? 20 ??? ??????? 2008/9, ??? ??? ? ?????? ??? ??? ?????? ??? ??? ?????? ???
?????????? ??????????. ?? ?????????? ?????????? ?????????? ?????????? ??? ??? ?????? ???
????????? ?????????? ???????, ? ?????? ??????? ??? ?????? ?????????, ??? ??? ?????? ???
????? 23, ?????????? 2, ??? ??? ?????? ???????, ?????? ?????? ?????? ??? ??????????????
?????????? ????. ??????????, ?? ??????? ?????????? ??? ?????????? ??? ?????????? ???,
??, ??????? ?? ?? ??? 124, ?????????? 3, ??? ??? ?????? ??? ??? ?????????? ??? ?????????? ?,
????? ??? ?????????? ??? ?????? ?? ?????? ?????????, ?? ?? ?????????? ??? ?????? ???,
?????????? ??????? ?? ?????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ???
?????????? ???.

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

47 ??????, ??????????????, ??? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ???? ?? ?????? ?? ?????????? ?????????? ?????????? ?????? ?????? ??? ?? ?
????????????? ??? ?????? ?? ?????? ?????? ?????????? ?? ?????? ??? ?????????? ?????????????? ???
??? ??????????, ??? ?? ?????? ??? ?????????? ?????? ?????? 35 ??? 36 ??? ??????
?????????, ????, ?? ?????? ?????? ?????????? ??? ??? ?????? ?????????? ?????? ??? ??????
????????? ??? ??? ?????? ??????????, ???' ????, ??????????, ?????????? ?? ???? ??? ??
????????????? ??? ??? ?????? ?????????? ?? ?????????????? ?????? ?????????? ???? ?????? ???
????????????? ??? ??? ?????? ?????? ?????????? ?? ?????????????? ?????? ?????????? ???.

48 ??? ??????, ?? ??????????, ??? ?????????? ?????? ?????????????? ?????????? ??? ???? ?????????? ???
????? ??? ?????????? ??? ?????? 20, ?????????? 2, ??? ?????? 2008/9 ??? ??? ??????
????????? ?????????? ??? ?????? ?????????? ?????????? ??????????, ??? ?????? ?????? ?????? ???,
???? ? ?????? ?????????? ?????????? ??? ??? ? ?? ?????, ? ?????????? ?????? ??? ?????? ???
??? ?????? ??? ?????????? ?????????? ?????? ??? ?????? ?????????? ?????? ?????? ?????? ???
????? 23, ?????????? 2, ?????? ??????, ??? ?? ??? ?????? ??????, ?? ?????? ?????????? ???
??? ?????????? ?????????? ??? ?? ??????????????, ??? ?????? ?????? ?????? ?????? ?????????? ???
????? ??? ??? ?????? ?????????? ??? ?? ?????? ?????????? ?????? ?????????? ?????? ???
????????? ??? ?????????? ?????? ?????? ?????? (????. ?????? ??? 2?
????? 2019, Sea Chefs Cruise Services, C?133/18, EU:C:2019:354, ??? 48).

49 ??? ??????, ???' ????, ? ?????? ?????????? ??? ?????? 53 ??? ??????????
???, ?? ?????? ?????????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????, ??? ? ?????? ??? ?????? ???, ??? ??? ?????? ??????.

50 ??? ??????, ?????? ?????? ?????? ??? ? ?????? ?????? ??? ?????? ?????? ?????????????? ???
????????? ??? ?????????? ??? ?? ?????? ?????? ?????????? ??????????, ?? ?????? ?????? ??????
????? ??? ?????? ??? ??????, ??? ?? ?????? ?????? ?????????? ??? ?????? ?????????? ??????????
????????? ?????? ??? ??????. ? ??? ?????? ?????? ?????????? ?????????? ?? ?????? ?????? ???
????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??????, ??? ?????? ?????? ??? ??????????
????? ??? ??????, ?? ?????? ??? ?????? ?????????? ?????? ??? ?????? ?????? ??????, ???
?? ??????????, ??? ?? ?????? ??? ?????? ???, ??? ?????? ??? ?? ?????? ??? ??????
????????? ??? ?????? ?????????? ?????? ??? ?????? ?????? (????? ??? 21?
????????? 2021, CHEP Equipment Pooling, C?396/20, EU:C:2021:867, ??? 48 ??? ???
????????? ?????? ??????????).

51 ?????, ???, ? ?????????? ??? ?????? ??? ?????? ?? ??????????, ??? ???? ?????????????? ???
????? 124, ?????????? 3, ??? ?????? ??? ?????? ?????? ?????????? ??????????, ?? ?????? ????
???? ?????????? ?????? ?? ?????? ?????? ?????? ?????????? ?????????? ?????????? ?????? ????
????????? ?? ?????????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????????? ?????? ?????? ???
????? ?????????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????????? ?????? ?????? ???
????????? ?????????? ??? ? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ???
????? ?????????? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???

?????????? ? ??? ?????????? ??? ??????? ??? ?????????? ?????????????????? ???
(????. ??????? ??? 21?? ???????? 2021, CHEP Equipment Pooling, C?396/20,
EU:C:2021:867, ??? 55).

52 ?????, ??? ??????, ??????????, ?????????????? ??? ?? ?????? 26, ??????? ??????, ??? ??????
2008/9, ?? ?????? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ? ?????????????? ??? ?????? ???
?????? ?????? ??? ?????????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ???
??????, ??????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????????? ???
?????? ?? ?????? ?????????? ?????????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ???
?????? ?????? ?????? ?????????? ??????.

53 ?? ?? ?????? ??????, ?????????????? ??? ?????? ?????? ?????? ??? ? ??????? ???
????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????????????? ??? ??? ?????? ??? ??? ???
??? ???????????????????, ??? ?????? ?????? ?????? ?????????????? ??? ?????????? ???
????? ??? ?????????? ??? ?????? 20, ?????????? 2, ??? ?????? 2008/9.

54 ?????????? ??? ?????? ??? ?????? ??????, ??? ?????? ??? ?? ??????? ??????????????
?????? ?????? ?? ?????? ? ??????? ??? ?? ?????? 23, ?????????? 2, ?????? ??????, ???
?????? 2008/9, ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????????? ??? ??? ??? ???
??????????????????, ??? ?? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????? ?????? ? ??????
?????????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????????? ??? ??
?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????????? ?????????? ?????? ???
?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? 20 ??? ??????
????, ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?
?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???
??? ?????????? ??? ?????? 20, ?????????? 2, ??? ??????, ?????????? ??? ? ??????????
????????? ??? ?????? ?????????? ??????????.

??? **???** **?????** **?????????????** **??????????**

55 ?? ?? ?????? ??????????? ??? ??????, ?? ?????? ?????????? ???, ???' ??????, ??
????????????? ?? ?? ?????? 23 ??? ?????? 2008/9 ??? ?????? ??? ?????? ??? ?????????????? ??
?????? ?????? ??? ?????? ??? ?????? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ??????????
????????? ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????? ???
????????? ??????????, ??? ?????????? ?????????? ??? ?????? ??? ?????? ? ??? ?????? ??? ?????? ???
????? 20 ??? ?????? ?????? ??? ?????, ?????????? ??? ?????? ??? ?????? ?????????? ??? ??????
????????? ??? ?? ??? ?????? ??? ?????? ?? ??????.

56 ??????, ?????? ?? ??????????? ???, ??? ?? ?????????? ??? ??????
????????????? ??? ??????????, ?? ?????? ?????????? ?????????? ??? ?? ?????? ?? ?????? 23,
????????? 1, ??? ?????? 2008/9, ?? ?????? ?????? ???, ?? ?????????? ??? ? ??????
????????? ??? ?? ?????????????? ?? ??? ? ?? ?????, ?? ?????? ?????? ?????? ??????????
????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????.

57 ??????, ?? ??? 21, ??? ?????, ??? ?????? ?????? ?????? ?????????? ??? ??????????
????? ??? ?????? ?? ?????? ?????? ?????? ??????????, ??? ?????? ?????? ?????????? ??????????,,
????????? ?? ?????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?????? ??????????.

58 ??????, ?? ?? ??? ?????? ?????????? ??? ?????? 2008/9 ?????? ?????? ???
????????? ?????? ?????? ?????? ??? ?????? ? ?????? ?????? ?????? ? ?????? ??? ?????? ??? ??????
????????? ??? ??? ??? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????.

59 ??????????, ????? ?????? ??? ?? ?????? 23, ?????????? 2, ??????? ??????, ???
?????? ?????? ?????? ?????????? ??? ???, ??????? ?? ? ?????????? ??? ?????? ??????
??????????, ? ?? ??? ????? ?????????? ??????? ?? ??? ????? ?????????? ?????? ??? ??????????
??? ?????????? ??? ?? ??? ????? ?????? ??? ?????????? ??? ?????????? ??? ??????????, ?
????????????? ?? ??? ????? ?????? ????? ?????????? ??? ?????? ??? ?????? ?? ?????? ??
????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????????? ??
??? ?????? ?????????? ??? ?? ????? ?????????? ??? ?????? ??? ?????? ?????????????? ???
?????????? ?????? ??????. ??? ??? ?????????? ?????? ?????????? ?????????? ? ??????????
??????????, ??? ? ?? ??? ????? ?????? ??? ??? ?????? ?????????? ?????? ??? ??????????????
?????????? ?????????? ?? ?????? ??? ???????.

60 ???????????, ?? ???????????, ??????????? ? ??????????? ??? ?????????? ??? ?????????? ??? ???????????
??? ???????????, ??? ? ??????? ??? ?????? ???, ?????? ?????? ??????????? ?? ?? ??????
?????? ??? ?????? ??? ??????????? ???????????, ??? ??? ?????? ?????? ?????????? ?????????? ??
?????????? ??? ??????? ?? ??? ?????? ?????? ??????????? ??? ?????????? ? ??????????? ??? ???????
????? ?? ??????????????? ? ?????????? ?????????? ???, ???????, ?????? ?? ?????????? ???
????????? ?????? ??? ??????? ??? ??? ?????? ??? ?????? 23 ??? ??????? 2008/9.

62 ?? ????? ????????????, ???. ?????? ?????? ??????? ???????????, ? ?????????????? ???. ???.
?????? ???. ???. ???. ?????? ???. ??????????? ???. ??????????? ???. ??????????? ???. ???. ???. ???.
?????? ???. ???. ???. ?????? ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ???. 20, ???.
???. ??????? 2008/9, ???. ?????? ???. ???. ???. 48 ???. 49 ???. ??????? ???.

63 ?????????????? ?????? ??? ??????? ????????, ??? ????? ?????????????? ??????? ??????
?? ?????? ? ??????? ?? ?????? 23 ??? ?????? 2008/9 ??? ?????? ??? ?????? ??? ??
????????????? ?? ?????? ??????? ?????? ??? ?????? ? ??????????? ?????? ?????? ??? ??
?????????? ?? ??????????? ??????????? ??? ??? ?????? ? ??????????? ?????? ??? ??
????????? ??? ?????? ??? ?????????? ??????????? ??? ?????????? ??????????? ??? ?????? ??? ??
???? ??????? ??? ?????? 20 ??? ?????? ??????? ??? ???, ?????????? ??? ?? ???
??????????, ? ?????? ?????????? ??? ??? ?????? ?? ?????????, ??? ??? ??????????
??? ? ?????? ??? ?????????? ?????????? ?? ?????? ??? ?????????? ??? ?????? ??? ??
??????????, ??? ??? ?????? ??? ?????? 23, ?????????? 1, ??? ??????, ??? ??? ?????? ??
????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? 23, ?????????? 2,
????? ??????, ??? ?????????????? ???????.

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64 ?????????? ??? ? ??????? ?????????? ??? ?? ???? ??? ????? ?????????? ??? ?????? ?????
??? ?????????? ?????????????? ??? ?? ?????? ?????? ??? ?????? ?????????? ??????????????, ?' ????
????????? ?? ??????? ??? ?? ?????????? ??? ?? ?????????? ??????. ?? ?????? ??? ?????? ??????????
????? ??????? ?????????????? ??? ????????????, ???? ??? ?? ??? ?????????? , ??? ??????????????.

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

1) ?? ?????? 23, ?????????? 2, ?????? ??????, ??? ??????? 2008/?? ???
??????????, ??? 12?? ??????????? 2008, ??? ??? ?????????? ?????????? ???????
?????? ?? ??? ?????????? ??? ????? ?????????????? ???, ??? ?????????????? ???
?????? 2006/112/??, ?? ?????????? ??? ?????? ?? ?????????????? ??? ??????
????? ?????????? ??? ????? ?????????????? ?? ??? ????? ?????? ???, ?????????? ???
?? ?????? ??? ????? ??? ?????????????? ??? ????? ?????????? ??? (???) ???
?? ???????????????????,

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

?????????????, ???? ??? ?????? ??? ?????? 20 ??? ?????? ??????, ???? ?????? ????

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

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

??? ??? 20, ?????????? 2, ??? ??????, ?????????? ???? ? ?????????????? ???? ??????????

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

2) ?? ?????? 23 ??? ??????? 2008/9

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

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?? ?????????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ? ?????????????? ??? ??????
??? ???? ??????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??????????????
??? ?????? ? ??? ?????? ?????? 20 ??? ?????? ?????? ??? ?????? ??? ???,
????????? ??? ?? ??? ????? ????????????, ? ?????? ?????????? ??? ??? ??? ??? ?????? ??
?????????, ??? ??? ?????????? ??? ?????? ?????? ?????? ?????????????? ?????????? ??
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? 23,
????????? 1, ??? ??????, ??? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ???
????? ??? ?????????? ??? ?????? 23, ?????????? 2, ?????? ??????, ???
????????????? ??????.

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

* ??????? ?????????????; ? ???????.