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???????? ??? ???????????? (???? ?????) ??? 3?? ???????? 2001. - Bertelsmann AG ???
Finanzamt Wiedenbrück. - ?????? ??? ??? ?????? ???????????????? ??????????:
Bundesfinanzhof - ??????????. - ????? ?????? ??? - ????? 11, ?, ???????????? 1, ????????? ?? -
???? ?????????? ??? ?????? - ?????? ???????????? ??????. - ???????? C-380/99.

????????? ??? ?????????????? ??? ?????????????? 2001 ?????? I-05163

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

(???????? 77/388 ??? ??????????????, ????? 11, ? § 1, ?_)

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\$\$? ?????????????? ?????? ?????????????? ?????????????? ???????? ???????? ?? ?????????????? ?? ????????
????????????? ??? ?? ???????????? ?? ?????? ?????????????? ??? ?????? ??? ??? ???????? ??? ???????? 11,
??????????????? 1, ?????????? ?_, ??? ?????? ?????????? 77/388 ?? ?????????? ?????? ?????? ???????? ???
????????????????? ?????????? ??? ??? ?????????? ?????????????? ??? ?? ? ???? ??? ???????????????? ???????? ??
??????????????? ?? ??????. ???? ? ????, ??? ?????? ??????????????????, ??? ??? ?????????????? ?????????? ??
????????????????????? ??????????, ???????? ?? ?????? ???? ??? ?????? ?????????????? ?????? ?????????????? ???
??????? ?? ???????????????? ? ?????????????? ??? ?????????? ??? ?????????????? ??? ?? ?????????????????? ?????? ??
????? ??? ?????? ???????????????????? ?? ?????????????? ?????? ??????. ?????? ??? ?????? ??? ??????????
??????????????? ?????????????? ??? ?? ?????? ??? ?????????????? ??? ?????????????? ??? ?? ?????? ??????????,
????????????????????????????? ??? ???????? ??? ?????????????????? ?????????? ??? ???????????????? ?? ??? ??????????
?????????.

?????????, ???' ?????????????? ??? ?????? 11, ?, ?????????????? 1, ?????????? ?_, ? ???? ??????????
??? ?????? ??? ??? ?????????? ?????? ??? ?????????????????? ?????? ?????????? ??? ?????????? ???

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

(??, ??????? 17, 22-25 ??? ???????.)

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???? ??????? C-380/99,

??? ??? ? ?????????????? ?????? ??? Bundesfinanzhof (?????????) ??? ? ?????????????, ???'
?????????? ??? ?????? 234 ??, ?? ??? ?????? ?????????, ??? ??????? ??? ?????????? ???
????????? ??????? ??? ?????????? ?????????????? ??????

Bertelsmann AG

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Finanzamt Wiedenbrück,

? ?????? ?????????????? ?????????? ?? ????? ??? ?????????? ??? ?????? 11, ?, ??????????? 1,
????????? ?_, ??? ?????? ??????? 77/388/??? ??? ???????????, ??? 17?? ??_?? 1977, ???
?????????????? ??? ??????????? ??? ?????? ?????, ??? ?????????? ?? ??? ?????? ??????
????????? ?????? ??????? ?????? ?????????????????? ?????: ??????????? ??????????? ??? (??
???. ???. 09/001, ? 49),

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

???????????? ??? ??? C. Gulmann, ??????? ?????????, ?. ?????? (?????????), J.-P. Puissochet,
R. Schintgen ??? N. Colneric, ?????????,

????????? ?????????????: C. Stix-Hackl

????????????: H. A. Rühl, ?????? ?????????? ???????????,

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

? Bertelsmann AG, ?????????????????? ??? ??? A. Raupach ??? D. Pohl, Rechtsanwälte,

? ?????????? ??????????, ?????????????????? ??? ??? W.-D. Plessing ??? ??? B. Muttelsee-Schön,

? ?????????? ??? ?????????? ??????????, ?????????????????? ??? ??? J. E. Collins,
????????????????? ??? ??? A. Robertson, barrister,

? ?????????? ??? ?????????? ???????????, ?????????????????? ??? ??? E. Traversa ??? K. Gross,

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

???? ?????? ??? ?????????? ?????????????? ??? Bertelsmann AG ??? ??? ??????????, ??? ?
????????????? ??? 25?? ??????????? 2001,

???? ?????? ?? ?????? ?????????????? ??? ?????????? ??? ?????????? ??? ??? ?
???? 6?? ????????? 2001,

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

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1 ?? ??????? ?? 5?? ????????? 1999, ?? ????????? ?? ??????????? ?? 8 ????????? 1999, ?? Bundesfinanzhof ??????, ????? ?? ?????? 234 ??, ????? ?? ?? ?????? ?????????????? ?????????? ?? ????? ?? ????????? ?? ?????? 11, ?, ??????????? 1, ??????????_?, ?? ?????? ????????? 77/388/??? ?? ?????????????, ?? 17?? ??_?? 1977, ?? ?? ?????????????? ?? ?????????????? ?? ?????? ?????, ?? ????????? ?? ????? ?????? ????????? ?????? ????????? ?????? ?????????????????? ?????: ????????????? ?????????????? (?? ???. ???. 09/001, ?. 49, ?? ???: ?? ?? ?????).

2 ??? ?? ??????? ?????????????? ?? ??????? ?????????? ?????? ?? Bertelsmann AG (?? ???: Bertelsmann) ?? ?? Finanzamt Wiedenbrück (?? ???: Finanzamt), ?? ?????????????? ?? ?????????? ?????? ?????????????????? ?????? (??) ?? ?? ?? 1985 ?? 1990, ?? ?????? ?????? ? Bertelsmann ?? ?? ?? ?? ?????? ?????? ?????????? ?????????? ?? ?? ?????????????? ?? ?? ?????????????? ?????????????? ?? ?? ?????????.

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

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3 ????????? ?? ?? ?????? 11, ?, ????????????? 1, ??????????_?, ?? ?????? ?????????:

«????? ?????????? ?? ?????? ??????:

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

4 ?? ?????? 11, ?, ????????????? 2, ??????????_?, ?? ?????? ?????????? ??????:

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

[...]

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

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

5 ?? ?????? 3 ?? Umsatzsteuergesetz ?? 1980 (????? ??? ?????? ?? ?????? ?????????, ?? ???: UStG) ?????? ?? ?????????? ?? ?????????????? ????? ??. ?????????????, ?? ?????? 3, ????????????? 12, ?? UStG ?????? ?? ?????????????? ?? ?????? ?? ?????:

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

6 ?? ????? 10, ????????? 2, ?????? ?????, ??? UStG, ??? ????? ?? ???? ????????? ?????
??? ??? ???????????? ??? ??? ???????????? ????? ?????????? ??????? ???????:

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

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

7 ??? ??? ???????? Bertelsmann ?????????? ?????????? ?????? ?????????? ?? ??????
????????????? ?????????????????? ??? ?????? ?????????? ?????? ?????????? ??? ?????? ??????????
??? ?????????? 1985 ??? 1990, ?? ?????????? ?????? ?????? ?????????? ?????? ??? ?????? ???
????? ????, ??? ?????, ???????? ??? ?????????, ??? ??? ?????????????? ????? ?????? ?? ?? ???
????????? ?????????????????? ????? ?? ??? ???? ?????????????? ??? ??? ?????? ?????? ?????
??? ?????????????????? ?? ?? ?????? ?????????? ????? ?????? ??????????????

8 ?? Finanzamt ??????, ?? ??? ???????? ?????????? ?????? ??? ?? ?????????? ??? 1985 ?????
1990, ??? ?? ?????????????? ??? ?????? ?????????????? ???????? ?????????????? ????? ?????????? ???
????????????? ??? ?????? ?????????? ??? ?????? ?????????????????? ?????? ??? ?????? ??? ?????????? ???
????? ??? ???? ?????? ??? ??????, ??? ??? ?? ?????? ?????????????? ?? ?? ?????? ??????
????????????????? ?? ?? ?????? ??????????

9 ?????????? ??? ?? ???????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ???
????????????? ??? ?????? ?????????????? ?????? ??? ?????, ? Bertelsmann ?????? ?????????? ???
Finanzgericht ?ünster ?????? ?????????? («Sprungklage») ?????? ?? ?????????? ?????????????
?????????????

10 ???????? ??? ?????????????? ??? ?????????? ???, ? Bertelsmann ?????? ?????????? ?????????
??? Bundesfinanzhof. ?? ?????????? ??????????, ??? ?????????? ??? ?????????????, ???, ???
??? ?????? ???, ? ??? ???? ?????????????????? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??????
?????????, ?????????????? ?? ?????????????? ? ??? ???? ?????????? ??? ?????? ??? ?????????? ???
????? ??? ???? ?????????????? ??????, ?????? ??? ? ??? ???? ?????????? ??? ?????? ?????? ??
????????????????? ?????? ?? ?????? ?????????????, ?????? ? ?????????? ?????? ?????????????????? ?????
????????? ?????? ?? ?????????????? ??????. ?????, ?????????? ??? ? ?????????? ??? ???
????????????? ?????????? ??? ??? ?????????? ?? ?????????? ?????? ?????? ??? ??????????
??? ?????????????? ??? 23?? ?????????? 1988, 230/87, Naturally Yours Cosmetics (???????? 1988,
?. 6365), ??? ??? 2?? ????????? 1994, C-33/93, Empire Stores (???????? 1994, ?. ?-2329), ??
Bundesfinanzhof ?????????? ?? ?????????????? ?? ?????????????? ??? ?? ?????????? ??? ?????????????
??????? ??? ??? ?????? ?????????????????? ?????????? ??? ??? ?????????? ?????????????:

«????????????? ? ??? ???? ?????????? ??? ?????? ??? ??? ?????????? ??? ?????? ??? ??????????????
????? ?????? ??? ?? ??? ?????????????? ??? ??????, ??? ? ???? 11, ?, ????????????? 1, ?????????
?_, ??? ?????? ????????? 77/388/??? ??? ?????????????, ??? 17?? ??_?? 1977, ??? ??????????????
??? ?????????????? ??? ?????? ?????? ??? ?????????? ?? ??? ???? ???? ???? ???? ???? ????
??? ?? ?????? ??? ?????????????? ??? ??? ?????? ??? ??????, ?? ?????? ??????????»

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

11 ?? ?????? ?????????????? ?????, ??? ?????, ?? ?? ????? 11, ?, ????????????? 1, ?????????? ?_,
??? ?????? ?????????? ?????? ?? ?????????????? ??? ??? ?????? ??? ? ??? ???? ???? ????
??? ??? ?????????? ?????? ??? ?????????? ?????????????? ??? ??? ?????????????? ????? ??????
????????????????, ?????? ??? ?????? ?????? ??? ?????, ??? ?? ?????? ??????????, ??? ????
????????????????? ??? ?????????? ??? ??????

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

12 ? Bertelsmann ????????????? ???? , ????????????? ???? ? ???? ???? ????????????? ???? ????????? ????
???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????????????? ???? ???? ???? , ????????? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? . ? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
Stores, ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? , ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????????????? . ????????? , ? Bertelsmann ????????????? ???? ???? ???? ???? ???? ???? ????
? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? 11, ? , ????????????? 2, ?????????
?_ , ???? ???? ???? ???? , ????????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ????????? ???? ???? ???? ????
???????????? ???? ???? ???? ???? ???? ???? ???? .

13 ? ????????? ???? ???? , ? ????????? ???? ???? ???? ???? ???? ???? ???? ????
???????????? , ????????? , ???? ? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????????? , ????? ???? ???? ???? , ???? ???? ???? ???? . ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? , ???? ???? ???? ???? ???? ???? ????
Stores ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? , ????????? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? .

14 ? ????????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????????????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? . ?
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ???? ???? ???? ???? ?
? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? . ????????? , ? ????????? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
???????? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? .

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15 ???? ???? ???? ???? 27?? ????? 1990, C-126/88, Boots Company (???? 1990, ? . ?-
1235, ????? 15 ??? 16), ????? ???? , ????? ???? ???? ? ???? ???? ???? 11, ? ,
???? ???? 1, ????? ?_ , ???? ???? ???? , ????? ???? ???? ???? ????
???? ???? ???? 11, ? , ????? 2, ????? ?_ .

16 ???? ???? ???? , ? ???? ???? ???? ???? ???? ???? ???? ????
???? . ????? , ???? ???? ???? ???? ? Bertelsmann ???? ???? ????
???? ???? ???? ???? ???? ???? ???? ???? . ????? , ???? 11, ? ,
???? ???? 2, ????? ?_ , ???? ???? ???? , ???? ???? ???? ????
???? . ????? , ????? ???? ? ???? ???? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? ???? ???? 11, ? , ????? 1, ????? ?_ , ????
???? .

17 ?????? ??? ?????????, ?????? ?????? ??? ?????????, ??? ????????? ??? «?????????????» ???
????? ?? ?????? 11, ?, ????????????? 1, ?????????? ?, ??? ?????? ?????????, ?????????????? ??
????????????? ???, ?????? ?????? ?????????? ??? ??????????????, ? ?????????????? ?????? ??????????
????????????? ?????? ?????? ?? ?????????????? ?? ?????? ?????????????? ??? ?? ?????????? ?? ?????
????????? ??? ?????? ??? ??? ?????? ??? ?? ??? ???? ??????????, ?? ?????????? ?????? ?????? ??????
??? ?????????????? ?????? ??? ??? ?????????? ?????????????? ??? ?? ? ??? ???? ?????????????? ??????
?? ?????????? ?? ?????? (??., ?????? ??????, ?????????????????? ?????????? Naturally Yours
Cosmetics, ?????? 11, 12 ??? 16, ??? Empire Stores, ?????? 12).

18 ??? ???? ?????? ??? ?????? ?????, ? ?????????? ??? ?????? ?????? ?? ?????????????? ??? ???
????????? ?????????????? ??? ?????????????????? ?????? ?????????????? ?????? ??????????. ?????????, ??????????????
?? ??????????????, ??????, ??? ?????????????? ?????? ?????? ?????? ??? ?????????????? ?????? ??? ???
????????????????? ?????? ?????????? ???, ??????????, ???, ?????????????? ??? ?? ?????????????? ???
????????????????? ?????? Bertelsmann ?????????????? ?? ??? ?????????? ??????, ? ??? ???? ??????
?? ?????????? ?? ?????? (??, ?????????????????? ?????????? Empire Stores, ?????? 16 ??? 17).

19 ?????????, ????????? ?? ?????? ?? ?????????????? ?????? ?????? ??? ?????? ?????? ???
????????????? ?????? ??? ??? ?????????????????? ?????? ?????????, ??? ???? ?????? ?????? ??? ??????????
????? ??? ??? ?? ??? ???? ?????? ?????????.

20 ??? ?? ?????????? ??? ?????????????? ?????????? ?????????? ???, ??? ?????????? ??, ??? ??????
????????? ?? ?????????? ?? ?????????????? ?????? ?????????? ?????? ??? ?????????? ?????????? ??????
??? ??? ???? ??????, ??? ?? ??? ???? ?? ?????????????? ??? ??? ?????????????? ?????????? ??? ??????
????????? ??? ?????????????? ?????????? (??., ?????? ??????, ?????????? ??? 25?? ??????????????
1999, C-349/96, CCP, ?????? 1999, ? 9-973, ?????? 30, ??? ??? 11?? ?????????????? 2001, C-
76/99, ?????????? ??? ???? ??????, ????????? 2001, ? 2-249, ?????? 27).

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

22 ??? ???? ??? ?????????????????? ??? ?????? ??? ?????????????????? ??? ?????????????? ?? ???
????????? ??? ?????? ??? ??? ?????? ??????, ?????? ?? ?????????????? ???, ??? ????
????????????, ?????????? ??? ?????????????????? ?????, ?????? ? ??? ???? ?????????? ??? ?????? ?????? ??
????????? ?????????????????? ?????????????? ??? ??? ??? ?????? ??? ?????????????? ?????????? ??
????????????????? ?????????? (??., ?????? ??????, ?????????????????? ?????????? Naturally Yours
Cosmetics, ?????? 16, ??? Empire Stores, ?????? 18).

23 ?????????, ??? ?????????????? ?? ?????????????? ??? ?????? 19 ??? ??????????????????
????????????? Empire Stores, ??? ? ???, ??? ?? ?????? ?????????????????, ?????? ?? ?????? ???
??? ?????? ?????????? ?????? ?????????? ??? ?????? ?? ?????????????? ? ?????????? ??? ??????
??? ?????????? ??? ?? ?????????????? ?????? ?? ??? ???? ?????? ?????????????????? ?? ??????????
????? ?????.

24 ?????????????? ? ?????????????? ???, ???' ?????????????? ??? ?????? ??? ?????? ???' ?????? ???
????? ?? ??? ?????????????????????? ?????????? Empire Stores, ?????? ??? ?????? ??? ??????
????????????? ?????????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?? ??? ???? ??????,
????????????????????????? ??? ?????? ??? ?????????????????? ?????????? ??? ?????????????? ?? ??? ??????????
?????????. ?????????, ??? ???? ???? , ??? ?????? ? ?????????????? ??? ?????????? ??? ????
????????????? ?????? ?? ?????? ??? ??? ?????? ??? ??????, ??? ???? ??? ???? ???? ?????????? ???
??? ?????????? ?????, ?? ?????? ??? ???? ???? ???? ?????????????????? ??? ???? ?????????? ??????

25 ????????, ??? ????????????? ??????? ??? ??????? ?? ?????? ????????????? ?????????????
 ?? ????? ? ?????????? ??, ???' ?????????? ?? ??????? 11, ?, ??????????? 1, ?????????? ?_, ???
 ?????? ?????????, ? ??? ? ?????????? ??? ?????? ??? ??? ?????????? ?????? ??? ?????????
 ????????????? ?? ?? ????????????? ????? ??????? ?????????????????, ?????? ??? ?????? ??????? ???
 ??????, ??????? ?? ?????? ?????????????, ????? ?????? ??????????? ??? ????????????? ??? ??????.

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

26 ?? ????? ???? ???? ???? ???? ? ???? ???? ???? ? ???? ?
 ??????, ???? ? ? ???? , ??? ???? ???? ???? ???? ???? , ??
 ??????. ????? ? ? ???? ???? ???? ? ???? ???? ???? ??
 ????? ???? ? ???? ???? ???? ???? ???? ???? ???? ???? ?
 ?????????, '?' ??? ???? ? ???? ? ? ? ? ? ? ? ? .

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

????????? ??? ??? ?????????? ??? ??? ???????? ?? ???????? ??? 5?? ?????????? 1999 ??
Bundesfinanzhof, ?????????????:

???' ????????? ??? ????? 11, ?, ????????? 1, ????????? ?_, ??? ????? ??????? 77/388/???
 ??? ?????????, ??? 17?? ??_?? 1977, ??? ????????????? ??? ????????? ??? ??????
 ?????, ??? ????????? ?? ????? ??????? ??????? ????????? ??????? ?????????????????
 ??????: ??????????? ??????????? ????, ? ????? ??????????? ??? ??????? ??? ???????????
 ??? ????????? ????????????? ??? ??? ????????????? ????? ??????? ????????????????? ??????, ????? ???
 ?????? ??????? ??? ?????, ?? ?????? ???????????, ????? ?????? ??????????? ??? ??????????? ???
 ??????,