

?????? C-169/04

**Abbey National plc ??? Inscape Investment Fund**

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**Commissioners of Customs & Excise**

(?????? ??? VAT and Duties Tribunal, London,

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

«????? ??????? ?? — ?????? 13, B, ??????? ??, ?????? 6 — ??????????? ?????????? ?????????? — ??????? — ?????? ??? “?????????????” — ?????????? ??? ?????????? — ?????? ?????????? ?????????? ??????????»

????????? ??? ?????? ?????????? J. Kokott ??? 8?? ?????????? 2005

?????? ??? ?????????? (????? ????) ??? 4?? ????? 2006

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

1. ?????????? ?????? — ?????????? ??? ?????????? — ?????? ?????? ?????? —  
????? ?????? ?????? ?????? ?????????????? ????? — ?????????????? ?? ??? ??? ?????? ??????  
?????????

(?????? 77/388 ??? ??????????, ????? 13, B, ??????? ??, ?????? 6)

2. ?????????? ?????? — ?????????? ??? ?????????? — ?????? ?????? ?????? —  
????? ?????? ?????? ?????? ?????????????? ????? — ?????????????? ?? ??? ??? ?????? ??????  
?????????

(?????? 77/388 ??? ??????????, ????? 13, B, ??????? ??, ?????? 6)

1. ? ?????? ??? «?????????» ?????????? ?????????? ??? ?????? 13, B, ??????? ??,  
????? 6, ??? ??? ?????? 77/388, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???,  
??? ?????????? ?? ??? ?????? ?????? ??????, ?????????? ?????????? ?????? ??? ??????????  
??????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???.

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

(???. ??????? 40-43, ????????. 1)

2. ?? ?????? 13, B, ???????? ??, ?????? 6, ??? ????? ??????? 77/388, ??? ???????????????  
?? ??????????? ??, ??? ?????? ??????, ??? ?????????? ?? ????? ?????? ?????? ?????????, ??????  
?? ?????????? ??, ??? ?????? ?????? ?????? ?????? ?????? «????????????? ??????????  
?????????» ??? ?? ????? ?????????? ?? ?????????? ?????? ?????????? ??? ??????????  
????????? ?????? ?????????? ?? ?????? ?????????? ?????? ?????????? ?? ?????????? ??????????  
??????, ?????????? ??????????, ??? ????? ?????????? ?????? ??? ?????????? ??? ??  
????????? ??? ?? ????? ??????????.

3. ????????, ??? ????????, ??? ?????? ?????? ??? ?? ??????? ?? ?????????? ??  
????????? ???????????, ??? ?????? ??? ??????????? ?? ?????? 7, ?????????? 1 ?? 3,  
?? 14, ?????????? 1 ?? 3, ??? ?????? 85/611, ??? ?? ?????????? ?? ???????????,  
????????? ??? ?????????? ?????? ?????????? ?????? ?? ?????????? ???????????,  
????????? ?????????? ?? ?????? ??????. ???????, ?? ?? ????? ?????????? ?? ??????????  
?? ?????????? ??? ?????????? ?????????? ?????????, ??? ?????? ?????? ??? ??  
????????? ??? ?????????????? ???, ?????? ? ?????????????? ?????? ?????? ??? ??  
????????? ??? ? ?????????? ??? ?????????? ?????????? ?????? ?????? ???  
????????????? ?????? ??????????.

??????, ??????, ??? ?? ?????????????? ?? ?????????????? ??????? ?? ?????? ??  
?? 13, B, ??????? ??, ?????? 6, ??? ?????? ??????, ?? ?????????? ?????????? ??  
????????? ?????????? ?????????? ?????? ?? ?????? ?????? ?????? ?????????? ?????? ??  
????????? ?????????? ??????, ?????????? ?????????, ?? ?????? ??? ?????? ??? ?????? ??  
????????????? ??? ?????????? ?????????? ?????????? ?? ?????????? ?????????? ??? ??  
????? 6, ?? ?????? ?????? ? ???????, ??? ? ?????? ?????? ?????????? ?????????? ???,  
?? ?????????? ??? ?? ?????? 13, ?, ??????? ??, ?????? 6, ??? ?????? ??????.

(???. ??????? 65, 70-71, 74, ????????. 2)

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

?? 4?? ????? 2006 (\*)

«???? ?????? ?? – ?????? 13, B, ??????? ??, ?????? 6 – ?????????? ?????????? ?????????? –  
????????? – ?????? ??? “????????????” – ?????????? ??? ?????????? – ??????  
????????? ?????????? ??????????»

???? ?????? C-169/04,

? ?????????? ?????? ?????? ?????????? ?????????? ?????? 234 ??,  
?? ?????? ?? VAT and Duties Tribunal, London (?????? ??????), ?? ?????? ?? 2??  
?????? 2004, ? ?????? ?????? ??? ?????? 5 ?????? 2004, ??? ?????? ???  
?????

**Abbey National plc,**

**Inscape Investment Fund**

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**Commissioners of Customs & Excise,**

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

?????????? ??? ??? A. Rosas, ??????? ????????, J. Malenovský, S. von Bahr (?????????), A. Borg Barthet ??? U. Lõhmus, ????????,

?????? ??????????: J. Kokott

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

?????? ??? ?? ??????? ??????????? ??? ??????? ??? ??' ??????????? ??????????? ??? 10?? ??????, 2005,

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

– ? Abbey National plc, ?????????????? ??? ??? J. Woolf, barrister, J.-C. Bouchard, avocat, ???' ?????? ??? R. Croker, solicitor,

– ? ?????????? ??? ??????? ??????????, ?????????????? ??? ??? K. Manji ?????? ??? ??? E. O'Neill ??? S. Nwaokolo, ?????????????? ??? ??? R. Hill, barrister,

– ? ?????????????? ????????, ?????????????? ??? ??? S. Schreiner,

– ? ?????????? ??? ?????????? ??????????, ?????????????? ??? ??? R. Lyal,

???? ?????? ?? ?????? ?????????? ??? ??????? ??? ??????? ??? ?????? ?? ?????? ?? ??????? ??? 8?? ??????????, 2005,

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

**??????**

1 ? ?????? ??????? ?????????????? ?????????? ??? ?????? ??? ??????? ??? ?????? 13, ?, ??????? ?, ??? ????? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????? ???, ??? ??????? ?? ??? ????? ?????? ?????? ?????? – ??? ?????? ?????? ????? ?????????? ????: ?????????? ?????????? ??? (?? ???, ???, 09/001, ?, 49, ??? ????: ??? ?????)).

2 ? ?? ??? ?????? ?????????? ??? ??????? ??? ??????? ??? ??????? ??? ?????? Abbey National plc (???: Abbey National) ??? Inscape Investment Fund ??? ??? Commissioners of Customs & Excise (???: Commissioners) ??????? ?? ?? ??????????, ??????, ??? ?????????? ??? ?????????? ??? ?????????? ?? ?????? trust (authorised unit trusts) ??? ??????? ??????? ?????????? ?????????? (Open?ended investment company, ???: OEIC) ???, ???????, ??? ??????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????? ??????? ?????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? OEIC.

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

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

3 ?? ?????? 13, ?, ??????? ??, ??? ??? ?????? ??????? ??? ?? ????:  
«?? ??? ?????????? ??? ?????????? ?????????? ??????????, ?? ??? ?????? ??? ?????? ??????????????, ??? ???  
????????????? ??? ???????, ??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????????? ??? ???????, ??? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ,  
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[...]

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

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

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

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

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

5. ??? ???????, ?????????????? ??? ?? ??? ??????????????, ???' ?????????? ???  
????????? ??? ?? ??? ???????????, ?? ?????? ??? ??????? ??? ??????? ??? ??????? ??? ????????  
??????, ?????????? ??? ??????? ??? ???????, ??????????:

- ?????? ?????????????? ??? ????????,

- ?????????? ? ?????? ?????????? ??? ??????? 5, ?????????? 3.

6. ?? ?????????? ??? ??????? ??????????, ??? ?????????? ??? ?? ??? ?????? ???..»

4 ?? ?????? 1, ?????????? 2, ??? ?????? 85/611/??? ??? ??????????, ??? 20??  
?????????? 1985, ??? ??? ?????????? ??? ???????????, ?????????????? ??? ???????????  
????????? ??? ??????? ?? ?????????? ??????????? ?????????? ??????????? ??? ?????????? ??? ???????????  
(?????) (?? L 375, ?. 3), ?????????? ??? ??????????? ?????????? ??????????? ??? ?????????? ?? ???????  
????? (?? ????: ????) ?? ??? ???????????:

«- ??? ??????? ??? ?????? ??? ?? ?????????? ?????????? ?? ??????? ??? ?????? ??? ??????? ??  
????????????? ??? ?? ??? ?????? ??? ?? ??????? ?????????? ?????????? ??? ?? ??? ??  
????????? ??? ???????, ???

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

5 ?????? ??? ?????? ??? ?????? ?????? 1, ?????????? 3, ?? ?? ??? ?????????? ??????? ??

?????? «?????????? ?????? (????????? ??????? ??????????????????) ? trust (unit trust) ? ??????????? ?????? (????????? ???????????)». ??? ?????????? ??? ??????? 85/611, ? ??? «????????? ???????» ?????? ?????? ?? «unit trust».

6      ??????? ?? ?? ?????? 4, ??????????? 1, ??? ??????? ??????, ??? ?????? ?????? ?? ??????  
????? ?? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??????. ? ?? ??? ?????? ?????? ???  
??? ?? ?????? ???.

7      ??? ?? ?????? 4, ??????????? 2, ??? ?????? ?????? ?????? ?????? ?????? ???, ??? ?? ??????  
?????, ??? ??????? ??????? ?????? ?? ?????? ?????? ?????? ?????? ??????????? ???  
???????????, ??? ? ?????? ??????????, ? ?????, ??????, ??????, ?????? ??? ??? ???  
????????? ??? ?????? ??? ????????????, ??? ?????????? ?? ?????? ??????  
??????????.

8      ??????? ?? ?? ?????? 7, ??????????? 1, ??? 14, ?????????? 1, ??? ?????? 85/611, ?  
?????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ??????????  
?????????? ?? ?????????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ??????????.

9      ????? ?????? ?? ????????, ???????, ??????? ?? ???? 7, ?????????? 3, ??? ??????  
?????, ? ?????????????? ?????? ??????:

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

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

10   ????? ?????? ??? ????????, ??????????????, ?? ?????? 14, ??????????? 3, ??? ?????? ?????? ?????? ?????? ?????????????? ???, ?????? ??? ?????? ??? ?????????? ??? ?????????????? ?, ?

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

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

?? ?? ??????????? ???.»

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

12 ??? ?????? ?? ?? ??? 10, ??????????? 1, ??? 17, ??????????? 1, ??? ??? ?????? ??????, ??  
????????? ??? ??????? ??????????? ??? ??? ??????? ??????????? ???????????, ??????,  
??? ??? ???????????, ???????, ??? ??????? ?? ??????????? ??? ??? ????? ???????.

13 ? ?????? 85/611 ??????????? ?? ??? ?????? 2001/107/?? ??? ??????????  
????????? ??? ??? ???????????, ??? 21?? ??????????? 2002, ??? ?????? ?? ??????? ???  
????????? ??????????? ??? ?? ??????????? ??????????? ??????? (EE L 41, ?. 20), ??? ??  
??? ?????? 2001/108/?? ??? ??????????? ??????????? ??? ??? ???????????, ??? 21??  
?????????? 2002, ??? ?????? ??? ??????????? ??? ??????? (EE L 41, ?. 35). ?? ?????? 5,  
????????? 2, ??????? ???????, ??? ??????? 85/611, ??? ???????????, ??????????? ???  
????????? ?? ??? ??????????????? ??? ??????????????? ????? ??????????????? ??? ???????????  
????????? ??? ??? ??????????? ????? ??????????????? ????? ??????????????? ??? ???????????  
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«– ?????????? ???????????

– ??????????:

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

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

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

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

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

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

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

?) ??????.

– ??????????»

14 ?? ????? 5?, ?????????? 1, ??? ?????? 85/611, ??? ?????? ???????????, ?? ?????,  
????????? ??? ?????? 13? ??? ?????? ?????? ???????, ?????????? ?????? ?????????? ???  
????????? ?????????? ??? ??? ?????? ?????????? ??????????? ?????? ?????? ???????????,  
????????? ?? ???????????, ??? ?????? ?????? ?????????????? ???????, ??? ??? ?????????? ??????????? ??  
«????????? ?? ???????, ?? ?????? ??? ??????????? ?????? ??? ?????????????? ??? ??????????????? ???, ??  
????????? ??? ??????????? ??? ??? ?????? ?????? ??? ?????????????? ??? ??? ??????????????? ???». ??

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

15 ?????? ??? ??????????? 9, ????? 5, ????? 9 ??? 10, ??? ?????? ??? 1994 ??? ?????  
????????????? ?????? (Value Added Tax Act 1994), ?? «????????? ???????» ??? ???????

?????????, ??? ???? ?????? ??? ?????? 13, B, ?????????? ?, ?????? 6, ??? ????? ???????, ?????????? ?? authorised unit trusts [????????????? ?????? ?????????? ?????????? ??????????] (????? 9) ??? ?? OEIC (????? 10).

16 ? ?????? 85/611 ??????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?? ?? ?? ??  
??? ?????? ?????????????????? ??? ?????? ?????? ?????? ??? 2000 (Financial Services  
and Markets Act 2000, ??? ????: FSMA), ? ??????, ??????, ??? ?????? ?????? ?????? ???  
??? ?? ??? ?????.

17 ??????? ?? ?? FSMA, ?? authorised unit trust ????? ?? ?????? ???????????  
?????????? ?? ?? ?????? ?? ??????? ? ?????????? ?? ?? trust ??? ?? ???????????????, ?? ??  
???? ??????? ?? ?? ?????? ?? ??????. ?? ??????? ?? ?????? ?????????? ???????????, ?? ??  
????????? ?? ?? ?????? ?? ?????? ?????????? ?? ?? ?????? ?? ?? ?????????? ?? ?? ?????? ?? ??  
? ?????????????? ?? ??????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????? ?? ?? ??????  
????????????? ?? ?????????????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????? ?? ?? ?????? ?? ??  
????? ?? ??????.

18 ??????? ?? ??? ?????????? ??? ?????????????? ??? ?????????? ?????????????? ?????????????? ??????????????  
??? ?????????????? ??? «Collective Investment Schemes Sourcebook» (??? ????: SCIS  
Sourcebook) ??? ??????? ??? ??? ?????????????? ?????????? ?????????? (Financial Services  
Authority), ? ?????????? ??? authorised unit trust ?????????? ?? ?????????? ?? trust  
?????? ?? ??? ??? ?????????? trust ????, ??? ?????? ??? CIS Sourcebook ??? ??  
?????? ?????????? ??? authorized unit trust.

19 ? ?????????? ????. ????????????. ????????????. ??? ? OEIC ?????? ??? ????????. ????????????.  
???????????. ????????. ?? ?? ????????. ????????, ?? ?????? ????. ??? ???????. ???????. ????. ????. ???.  
????????? ???. ?? ??????. ??? trusts. ?????? ????. ????. ??????????. ??? FSMA ????. ??? SCIS  
Sourcebook, ?? OEIC ??????. ????. ????. ????. ????. ????. ??????????. ????. ????. ????. 2001 ???.  
?????????. ????. ??????. ??????. ??????. ??????. (Open-Ended Investment Companies  
Regulations 2001, ????. ?EIC Regulations). ? OEIC ??????. ??????. ??????. ??????. ????.  
?????. ??????. ????. ??????. ????. ??????. ??????. ??????. ??????. ????. ??????. ????. ??????.  
????. ??????. ????. ??????. ????. ??????. ????. ??????. ????. ??????. ????. ??????. ????.

20 ?? OEIC Regulations ?????????? ? ??????????? ?? ?????????????????? ?? OEIC ??  
????????? ??????????? ?? ??????????? ?? ??????????? (Authorised Corporate Director,  
???: ACD). ?? ?? ???. ?????????? ?? ??????? ?? ??????? ?? ??????? ?????????? ?? ??????? ?? ??????? ??  
????? ???. ??????? ???. ??????? ???. ??????? ???. ??????? ???. ??????? ???.

21    ??? FSMA ??? ?? SCIS Sourcebook, ? ?????????????? ??? authorised unit trust  
?????????????? ?? ??? ??? trustee, ??? ??? OEIC Regulations (?????????), ?  
?????????????? ??? OEIC ??????? «?????????????».

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

22 ? Abbey National Unit Trust Managers Limited ??? ? Scottish Mutual Investment Managers Limited, ??? ? ?? ?????? TVA Abbey National, ????? ?? ??????????????, ????????????, ?????????? ?? ?????? authorised unit trusts.

23 ?? trustees ??? ?? ???? trusts ?????? ??? Clydesdale Bank plc (??? ????: Clydesdale),  
????? ? Citicorp Trustee Company Limited (??? ????: Citicorp), ??? ? HSBC Bank plc (??? ????:  
HSBC). ?? ?????? ??????????? ??????????? ?? ?? ?? ?? ?? trustees ?????????? ??????  
?????? ?? ?? ?? ?????????? ?? trustees. ??????? ?? Clydesdale ??? ? HSBC ???????  
?????? ?? ??????? . ? ?????? ?????? ??? trustee ??? ?????????? ?? ?? ?????? ?? ???????

???????, ??? ???. ?????? ?????????????? ?????????? ???????, ??? ? Citicorp, ?? ??? trustee, ???  
???????, ?? ???????.

24 ? Inscape Investments Limited ??????????? ?? ? ACD ??? Inscape Investment Fund ??? ?  
Abbey National Asset Managers Limited ???? ???? OEIC. ? Inscape Investments Limited ??? ?  
Inscape Investment Fund ????? ?????? ??? ??? ?????? TVA Abbey National.

25 ? Citicorp ?????????? ?????????????? ??? ?????????? ?????? OEIC ??? ?????????? ??????  
?????? ??? ?? ?????????? ????. ???' ???' ????, ??? ??? ?????????? ?????? OEIC, ? Citicorp ???  
?????? ??? ???????.

26 ?? ?????? ??? 2000, ? Inscape Investments Limited ?????? ?????????? ??????? ?? ??  
????? ?????????? ?? Inscape Investment Fund ?? ?? Bank of New York Europe Limited ??,  
?? ???????, ?? ?? Bank of New York (???: Bank of New York). ??????? ?? ??????????  
?????, ? Bank of New York ?????????? ?? ??????? ?????????? ?????????? ?? ??  
????????? ?? Inscape Investments Limited, ??????? ?? ?????????? ?? ??  
????? ?? ?? ?????? ?? ??????? ?? ??????? ?? ???????, ?? ?????????? ?? ??  
?? ???????????, ?? ?????? ??????????, ?? ?????????? ?? ?? ?????????? ?? ??  
?? ???????, ?? ?????? ?????????? ?? ?? ?????????? ?? ?? ???????????  
?????????? ?? ?? ?????????? ?? ?????????? ??, ?????????? ?? ?? ??  
????? (???: ??), ?????? ?? ?? ?????????? ?? ?? ?????????? ?? ?? ??????.

28 ? Abbey National ?????? ???????? ??? ??? ??? ??? ??? ??? ??? ?????????? ??? ?????? trustees ??? authorised unit trusts ??? ?????????????? ?? ?????????? ??? ??? ? Inscape Investment Fund ??? ??? ??? ??? ? ?????????????? ??? ??? ??? ?????????? ??? ???.

29 ??????????, ? Abbey National ?????????? ??? ?????????? ??? ??? ?? ?????? ??? Bank  
of New York ??? Inscape Investments Limited ??? ??? ?????? ?????????????? ???  
????????? ??? ?????????????? ?? ?????????????? ??????????.

31 ? Abbey National ??? ? Inscape Investment Fund ?????????????? ?????? ??? ?? ????????,  
????? ??? ?????????? ??????? ??? ?????????????? ?? trustees ??? authorised unit trust ???  
?? ?????????????? ??? OEIC, ?????????????? ?????? ??????? ??? ?????? 13, B, ????????  
??, ?????? 6, ??? ??? ?????? ??????. ???????, ?????? ??? ?????????? ??????????????  
????????????????? ?????????? ?? ??????? ?????? ??? ?? ?????? ?????? ?????? ???????????, ???  
?????? ? ?????????? ?? trustee.

32 ??? ??? ??????? ??? ?????????? ????? ?????????? ???, ??????? ?? ??? Commissioners, ?  
????????????? ??? ?????????? ?????????? ?????????? ?????????? ?????????? ??????? ??  
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????? ?????????? ?????????? ??  
????????????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ?????????? ?? Commissioners  
????????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ?? trustees ??? ??  
????????????? ??? ?? ?????? ?????????? ??? ?????????? ??? ?????? ?? ?????????? ??????? ??  
????????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??  
????????????? ?????????? ??? ? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ??  
??? ????????. ?????? ?????????? ??? ?????? ??? ?????????? ?????????? ?????????? ??? ?????????? ??  
????????????? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??  
????????????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??  
????????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??

33 ?? ?????? ?????????? ?????????? ??? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ??  
13, B, ??????? ??, ?????? 6, ??? ?????? ?????? ?????????? ??? ?????? ????. ???????, ??  
?????? ?????????? ?????????? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????????? ??  
????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ?? ?????????? ???  
????????? ??? ?????? ?????? ??????;

34 ??? ??? ??????? ??? VAT and Duties Tribunal, London, ?????????? ?? ??????????  
?? ?????????? ?? ?? ?????????? ??? ?????????? ?? ?????????? ?? ?????????? ?????????? ??????????:

«1) ??? ? ??????? ??? “?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
?? ?????? ???”, ??? ?????????????? ??? ?????? 13 ?, ?????????? ??, ?????? 6, ??? ??????  
?????? ???, ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????????? ???  
????????????? ??? ?????? ??? ?????? ?????????? ??? “?????????” ?????????? ?????????? ??? ?????? ???  
??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?????????;»

2) ?? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
“?????????” ??? ?????? 13, ?, ?????? ??, ?????? 6, ??? ?????? ?????? ??? ?????? ??  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? 85/611 [...], ?? ?????? ??? ?????? ??? ?????????? ? trustee ??? ?? ?????????? ???  
????????? ?????? ?? ?? ?????? 7 ??? 14 ??? ?????? [85/611], ?? ?????? ?????? ??????????  
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? “?? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???”, ??? ?????? 13, ?,  
????????? ??, ?????? 6, ??? ?????? ?????? ???;

3) ??????, ?? ? ??????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ?????? ??? “?????????”  
?????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
“?? ?????????? ??? ?????? ?????? ??????” ??? ?????? 13, ?, ?????? ??, ?????? 6, ???  
????? ?????? ??? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ?? ?? ?????????? ?????????? ??? ??????;»

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

35 ?? ?? ?????? ???????, ?? ?????? ??????????? ??????, ???' ??????, ?? ? ?????? ???  
«??????????» ??????? ?????????? ??? ?????? 13, B, ??????? ??, ?????? 6, ??? ??????  
?????? ??????? ??????? ??????? ??? ?????????? ???????, ?? ?????????? ??? ??????  
??? ??????? ?? ?????????????? ?? ?????? ???.

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

36 H Abbey National, ? ?????????????? ?????????? ??? ? ?????????? ??? ??????????  
????????? ??? ?????? ??? ? ?????????? ??? ?????? 13, B, ??????? ??, ?????? 6, ??? ??????  
?????? ??? «?? ?????????? ?????????? ??????????, ??? ?????????? ??? ?? ?????? ???»,  
?????? ?? ?????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ???  
????????????? ??? ?????????????? ??? ?????????? ??? «?????????» ??????????.

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

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

38 ??? ?????? ???????, ?? ?????????? ??? ?????? 13 ??? ?????? ?????? ??????????  
????????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?? ?????? ??????????  
????? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ???  
?? ??? ?????? ??? ??? (??., ?????? ???, ?????????? ??? 12?? ?????????? 2000, C-  
358/97, ??????? ??? ??????????, ??????? 2000, ?. I6301, ??? 51, ??? 3?? ?????? 2005,  
C-428/02, Fonden Marselisborg Lystbådehavn, ??????? 2005, ?. -1527, ????? 27, ??? ??? 1??  
????????? 2005, C-394/04 ??? C-395/04, ?????, ?? ?????????????? ?????? ??? ??????,  
????? 15).

39 ??? ???????, ??????? ?? ?????? ??? ?????? ?? ?????? ??? ?????????? ?? ??????????  
????, ?????? ??? ?????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?? ?????????? ??? ?????? ?? ?????? ??? ?????????????? ??? ??????????????  
????????? ??? ?????? ?? ?????????? (?. ?????? ??? 28?? ?????? 1996, C-468/93,  
Gemeente Emmen, ?????? 1996, ?. I-1721, ??? 25).

40 ???????, ?????? ?? ??????? ?? ?? ?????? 13, B, ??????? ??, ?????? 6, ??? ??????  
?????? ??????? ?? ?????? ??? ?? ?????? ?????????????? ??? ?????? ??? «?????????  
?????????» ??? ??? «?????????» ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ???  
?????? ???.

41 ???????, ?????????????? ???, ??????? ?? ?????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?????? ?????? ?????????? ???????????, ??? ?? ??????, ??????????, ??????? ???  
?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?? ?????? 13, B, ?????????? ??,  
????? 6, ??? ?????? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ???  
????? ??? ?????? ??? «????????? ??????».

42 ?? ??????????? ??????????? ??? ?? ??? ??????????? ??? ?????? ??????, ??? ?????????? ?????? ??? ?? ??????, ??????????, ?????? ?? ??????, ?????????, ?????????? ??? ?????? ??????, ?????????? ??????, ?????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ????.

43 ??? ???????, ??? ??? ?????? ??????? ?? ?????? ? ??????? ??? ? ?????? ??? «????????????» ??????? ?????? ??????? 13, B, ??????? ?, ?????? 6, ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

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

44 ?? ?? ??????? ??? ??? ?????? ??????, ??? ??????? ?? ?????????? ??? ??????, ?? ?????? ?????????? ?????? ??? ??????, ???' ??????, ?? ?? ?????? 13, B, ??????? ?, ?????? 6, ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? «????????????? ?????? ??????»:

- ?? ??????? ?????????? ??? ????????????, ?? ?????? ?????????????? ?????? ??? ?????? ?? ?????? 7 ??? 14 ??? ?????? 85/611, ??? ?????????? ?????? ?????? ?????? ?????? ?? ?? ?????? ?????? - ???

- ?? ?????????? ?????????????? ??? ?????????? ?????????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??????.

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

45 ? Abbey National ??? ? ?????????????? ?????? ?????????? ?????????? ?????????? ?????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?? ?????? ?????? 7 ??? 14 ??? ?????? 85/611, ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? 13, ?, ??????? ?, ?????? 6, ??? ?????? ??????.

46 ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????.

47 ? ?????????? ??? ?????? ?????? ?????? ??? ?????? «?????????» ?????? ?????? ?????? 13, ?, ??????? ?, ?????? 6, ??? ?????? ?????? ?????? ?? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????.

48 ? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

49 ??? ??? ?????? ??????, ? ?? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

50 ?????? ?? ??? ??????, ? ?????? «????????? ?????? ?????? ??????» ??? ??? ?????? ?????? 13, B, ??????? ?, ?????? 6, ??? ?????? ?????? ?????? ?????? ??? ??? ???

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

51 ??????, ?? ?????????? ??? ?????????????? ?????????????? ??????????, ??????? ?? ?? ?????? 7 ??? 14  
??? ?????? 85/611, ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ?? ??  
????????? ??????, ??? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? 13, ?,  
????????? ??, ?????? 6, ??? ?????? ??????.

52 ??? ?? ?????????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ???  
?? ??? ??????.

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

53 ????????????, ?????????? ??? ?? ??? 13, B, ??????? ??, ?????? 6, ??? ???  
????????? ??? ?? ?????????? ?????????? ?????????? ??? ??????? ??? ?????? ????. ???  
?????????, ?????????? ?? ?????? ?????????? ??? ?? ??? ?????? ?????????? ?? ??????????  
????????? ?????????? ??? ?????? ?????????? ??????, ? trust, ?????? ??? ?????? ??? ??????  
????????? ????.

54 ??????, ??? ?? ?????? ??? ?? ?????? ??? ?? ?????????? ??? ?????? 13, B, ??????? ??,  
????? 6, ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ???  
????? ?????????? ??? ?????? trust.

55 ??????, ??? ?? ?????? ?????? ??? ?? ?????? ??????, ? ?????????? ?????????? ???  
????? ??? ?? ?????? ?????? ??????????????, ? ?? ?????? 85/611, ??? ?????????? ???  
????? 1, ?????????? 3, ?????????? ?????? ??? ??????, ?????????? ?????? ?? 1985. ??????????,  
????????? ?? ?????? ??? ?????? ?????? ??? ?????? 1, ?????????? 3, ??? ?????? 85/611,  
???? ?????????? ??? ?????? ?????????? ?????? ?????????? ??? ?????????? ?? ?????????? ???,  
????????????? ??? ?????? ?????? ?? ?????? ??? ?????? 13, B, ??????? ??, ?????? 6, ???  
????? ??????, ??? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ??? ?? ???  
?????????, ??? ?????? ??????, ??????, ?????? ??? ?????????? ?????????? ???.

56 ??????, ??? ?? ?????? ??? ?????? ??? ?? ?????? 13, ?, ??????? ??, ?????? 6, ??? ???  
??????, ??? ?????????? ??? ?????????????? ??? ?????? ??? ?????????? ??????????  
????????? ??? ?? ?????????? (?????????), ??? ?????? ?????????? ??? ?? ??? ?????? ??????????,  
???? ?????????? ??? ?? ??? ??? ?????????? ??? ?????????? ?????????? ?????????? ???  
????????? ??????, ? ?? ?????? trust, ??? ??? ?? ?????????? ??????, ?????????? ??? ??  
??? ?????????? ??????????, ??? ?? ??????, ?????? ???, ?????????? ??? ?? ??????????  
????? ??? ?? ?????????? ??? ??, ?????????? ??? ?????? ?????? ??? ?????? ?????? (??.  
????? ??? 16?? ?????????? 2004, C?382/02, Cimber Air, ?????? 2004, ?. I?8379, ??????  
23 ??? 24, ?????? ??? ??? 8?? ?????????? 2005, C-280/04, Jyske Finans, ?? ??????????  
????? ??? ??????, ??? 39).

57 ??? ??????, ?????? ?? ?????????? ?? ?????????? ??? ?????? ??? «?????????»  
??? ?????????? ??????.

58 ??????, ?????????? ? ?????????? ??? ?? ?????? 13 B, ??????? ??, ?????? 6, ???  
????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ???.

59 ??????, ? ?? ??? ?????? ?????? ??? ?????? ?? ?????????? ??? ?? ?????? ??? ?????????? ???

??? ?????? ???????????, ??? ?????? ??? ??? ?????????? ??? ?? ??? ????? ???????, ???????????  
????????? ??? ?? ratio legis ??? ??????? ??? ?? ??? ?????? ??? ?????? ?????? (??.,  
???????, ??????? ??? 18?? ????????, C-284/03, Temco Europe, ??????? 2004, ?. ?-11237,  
????? 18, ??? ??? ?????????????? ??? ????? 28 ?????? Marselisborg Lystbådehavn).

60 ??? ???????, ?????????????? ???, ?????????? ??? ?? ?????????? ??? ?????? 13 ??? ???  
?????? ?????????? ?????????????? ??? ?? ?????? ??? ?????? ?????????? ?? ??? ?????? ???  
????????? ??? ?? ?????? ?????? ?????????? ?????????????? ?? ?????? ?????? ?????? ???  
????????? ??? ?? ???, ?????? ?? ?????????? ?????? (??., ???????, ?????????? ??? 12??  
?????? 2003, C-275/01, Sinclair Collis, ??????? 2003, ?. I-5965, ????? 23, ??? ??? 20??  
?????? 2003, C-8/01, Taksatorringen, ??????? 2003, ?. I-13711, ????? 36).

61 ??? ???????, ??? ?? ??? 1, ?????????? 2, ??? ?????? 85/611 ?????????? ??? ??  
?????? ??? ?????? ?????????? ??? ?????????? ?????????? ?? ?????? ?????? ?????????? ???  
????????? ??? ?? ????. ???????, ?? ?? ?????? ?? ?????? ?? ?????? ??? ??????????????  
????????? ?????????? ??????? ???????, ?? ?????? ?????????? ??? ?????? ??? ??????????????  
??? ?????????? ??? ?????????? ???????, ?? ?????? ?????????? ??? ?????? ??? ??????????????  
????? ?????? (??.. ??????? ??? 21?? ??????? 2004, C-8/03, BBL, ??????? 2004, ?.  
I-10157, ????? 42).

62 ??? ?????????? ? ?????? ?????????? ??? ?????? 68 ??? ?????????? ???, ? ??????  
??? ?????????? ??? ?????? ??? ?????????? ?? ?? ?????????? ?????????? ?????????? ???  
?????? 13, B, ??????? ??, ?????? 6, ??? ?????? ??????? ?????, ?????? ?????, ??  
????????? ??? ?????? ?????? ?????????? ?? ?????? ?? ?????? ?????? ??? ??????????  
????????? .. ?? ?????? 6 ??? ?? ??? ?????? ?????????? ?????? ?? ?????????????? ??? ?? ???  
?????? ??? ?? ??? ?????? ?????????? ?????????? ?? ?????? ??? ?????? ?????? ??? ??????  
????????? ?? ?????? ??? ??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ??????  
?????????.

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

64 ??? ???????, ??? ??? ?????? ?????????? ??? ?????? 13, B, ??????? ??, ?????? 6, ??? ???  
??????, ??? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????????? ?? ??????????  
????????? ??? ?????????? ?????????? ?????????? ?????' ????, ??? ?????? ???  
????????? ??? ?????????? II ??? ?????? 85/611, ??? ?????? ?????????? ??? ??? ??? ???  
«?????», ??? ?????? ?????????? ?????? ??? ?????? ?????? ?????? ??????.

65 ??? ???????, ? ?? ??? ?????? ??????? ??? ?????? ?? ?????????? ??? ?????????????? ???  
????????? ?????????? ?????????? ??????????, ??? ??? ??? ?????????? ??? ?????? 7, ?????????? 1  
?? 3, ?? 14, ?????????? 1 ?? 3, ??? ?????? 85/611. ???????, ?? ?? ??? ?????? ???  
????????? ??? ?????????? ??? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ???  
???? ?????????? ??? ?????????? ???, ?????? ?? ?????????? ?????? ??? ?????? ???  
????????? ??? ? ?????????? ??? ?????????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ??????.

66 ??? ?????? ??? ?????????? ?????????? ??? ?????????? ?????????????? ?????????? ???  
????? ?????? ?????? ?????? ?????????? ?????????? ???, ?????????? ???, ??? ??? ??? ???  
????????? ??? ?????? 13, ?, ?????? ??, ?????? 3 ??? 5, ??? ???  
????? ?????? (??.. ??????? ??? 5?? ?????? 1997, C-2/95, SDC, ?????? 1997, ?. I-3017,  
????? 32), ? ?????????? ??? ?????????? ?????? ??? ?????? 6 ??? ?? ??? ??????  
????????? ?? ?????? ?? ?? ??? ?????? ?????????? ??? ?????????? ??? ??? ?????? ???

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

67 ??? ???????, ? ??????? ?? 13, B, ??????? ?, ?????? 6, ??? ???  
?????? ??? ???????, ???' ????, ??? ? ??????? ??? ?????????? ?????????? ??????????  
?? ??????? ?????????? ??? ??????? ??? ?????? ?? ?????????? ?????? ??? ?????? ???  
«????????? ??? ??????? ??? ??????», ??? ???? ?????? ??? ?? ????? ???????, ??? ??  
????????? ??? ??????? ??? ???????, ????? ??? ?????? ??? ?? ????? ???????, ??? ??  
(??., ????, ??? 13, B, ??????? ?, ?????? 3, ??? ?????? ???????, ???  
????????????? SDC, ?????? 64, ???, ??? ?????? ?? 13, B, ?????????? ?,  
????? 5, ??? ?? ?????? ???, ??? ?????? ?? 13? ?????????? 2001, C?235/00, CSC  
Financial Services, ?????? 2001, ?. I?10237, ?????? 23).

68 ??? ??? ??????? ????, ??? ??? ??? ?????????????? ?????????????? ??????????? ???  
?? ?????????????? ????, ??? ??????? ?? ??????? ?? ?????????? ?? ?????????? ?????? ?? ??????, ???  
?????? ?????????? ????, ??? ?????????? ???????, ??? ?? ?????????? ??? ?????? ??  
????????????? ?? ??????? ??? ??? ?????????????? ??? ?????? 13, ?, ??????? ?, ??, ?????? 6,  
??? ?????? ?????? ???????.

69 ???????, ?? ??????? ?????????????? ??? ??????? ?????? ?????????????? ???????????,  
???' ????, ??? ?????? ?????????? ?? 13, ?, ??????? ?, ??, ?????? 6, ??? ???  
??????.

70 ??????, ??? ?? ?????????????? ?? ?????????????? ??????? ??? ?????? ??? ??????? ???  
?????? 13, B, ??????? ?, ?????? 6, ??? ??? ???????, ?? ?????????? ?????????? ???  
????????? ?????????? ??????? ??? ??????? ??? ?????? ??????? ?????? ?????????? ??????? ???  
????????? ?????????? ????, ?????????? ???????, ?? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??????? ?????????? ??? ?????? ??????? ??? ?????????? ??? ?????? ???  
????? 6 (??., ????, ??? ?????? ?? 13, ?, ??????? ?, ??, ?????? 5, ??? ???  
??????, ??? ?????????????? SDC, ?????? 66, ??? CSC Financial Services, ???  
25).

71 ???????, ?? ?????????? ?????????? ??????? ?? ??????? ?? ?????????????? ???  
?????? ??????? ?? ?????????? ?????????? ????????. ?? ?????? ?????? ? ???????  
??????, ??? ? ??????? ?????????? ???????????, ??? ?????????? ??? ?? ?????? 13, ?,  
?????? ??, ??? 6, ??? ?????? ?????? (??., ????, ??? ?????? ?? 13, B,  
?????? ??, ??? 3, ??? ?????????? SDC, ?????? 66).

72 ???????, ?????????????? ?? ?? 13 B, ??????? ?, ?????? 6, ??? ???  
?????? ??????? ?? ?????????? ?? ?? ?????? ??? ?????? ?? ?????????? ?????????? ???  
????????? ?????????? ?? ?????????? ?? ?? ?????? ?????? ?????????? ?????????? ???  
?????? ??? ?????? ?? «????????? ?????? ?????????? ????, ??? ?? ?????? ??? ?? ??  
???? ???????, ?? ?????????? ???????, ??? ?????? ?????? ???????, ??? ??????  
????????????? ??? ?????????? ?? ?? ?????????? ?????????? ?????????? ???.

73 ??????????? ?? ?????? ?????????? ?? ?????????? ?? ?? ??????? ?????????? ???  
?????? ?? ?????? ?????? ?????? ?? ?? ??? ?????? ???????.

74 ??? ?? ?????????? ??????? ?? ?? ?????? ??? ?????? ?????? ??????? ?? ?????? ??  
????????? ?? ?? 13, B, ??????? ?, ?????? 6, ??? ?????? ?????? ??????? ??  
????????? ?? ?? ?????? ??? ?????? ??? ?????? ??? «????????? ?????? ?????????? ???  
?????????» ?? ?? ??? ?????? ??????? ?? ?????? ?????? ?????????? ??? ?????????? ???  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ?? ?????????? ?????????? ???  
??????, ?????????? ???????, ??? ?????? ?????????? ??? ?????????? ??? ??

? ?????????? ?? ? ?? ??????????. ??????????, ??? ?????????? ??? ?????? ??? ??  
?????? ?? ?????????? ?? ?????????? ??????????, ??? ?????? ?? ?????????? ??  
????? 7, ?????????? 1 ??? 3, ??? 14, ?????????? 1 ??? 3, ??? ?????? 85/611.

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

75 ??? ?????????? ?? ? ??????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ??????  
??? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??????????, ?' ????  
????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????  
????? ?????? ??? ?? ?????? ??????, ??? ?? ?????????? ?????????? ??? ??????????, ???  
?????????.

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

1) ? ?????? ??? «????????????? ?????????? ?????????? ??? ?????? 13, ?, ??????  
??, ?????? 6, ??? ?????? ?????? 77/388/???, ??? ??????????, ??? 17?? ?????? 1977,  
???? ?????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ?????????? ?? ???  
????? ?????? ?????? – ?????? ?????? ?????? ?????? ?????????????? ?????: ??????????  
????????? ???, ?????????? ?????????? ?????? ??? ?????????? ??????, ??  
????????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????????? ?? ?????? ???.

2) ?? ????? 13, B, ?????????? ??, ?????? 6, ??? ?????? ?????? 77/388 ?????? ??  
????????? ??? ??? ?????? ??? ?? ?????????? ?????????? ??? ??????????  
????????????? ??? ?????????? ??? ?????? ?????? ?????????????? ?????????? ???  
????? ??? «????????????? ?????????? ??????», ??? ??? ?????? ??? ?? ???  
?????????, ?? ?????????? ?????????? ???, ?????????? ??????????, ??? ???  
????????????? ??? ?????????? ??? ?? ?????????? ?????????? ??????????.

?????????, ??? ?????????? ??? ?????? ?????? ??? ?? ?????????? ??? ?????????????? ??  
????????? ??????????????, ??? ?????? ??? ?????????????? ??? ?????? 7, ?????????????? 1  
?? 3, ??? 14, ?????????? 1 ??? 3, ??? ?????? 85/611/???, ??? ??????????, ??? 20??  
????????? 1985, ??? ??? ?????????? ??? ?????????? ?????????????? ?????????????? ???  
????????? ??? ?????????? ?????? ?? ?????????? ?????????? ?????????? ??????????.

(?????????)

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