

Case C-309/06

Marks & Spencer plc

Case

Commissioners of Customs & Excise

(Case C-309/06 House of Lords 2008 1 AC 369 [2008] UKHL 22 [2008] All ER (D) 325 [2008] 1 WLR 1991)

«The Commissioners of Customs & Excise (the Commissioners) sought to recover from Marks & Spencer plc (M&S) a sum of £1,000,000 in respect of a value added tax (VAT) liability. M&S claimed that the Commissioners were not entitled to recover the sum because the VAT was not payable in the first place. The Commissioners argued that the VAT was payable because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.»

The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

1. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

(Case C-309/06 House of Lords 2008 1 AC 369 [2008] UKHL 22 [2008] All ER (D) 325 [2008] 1 WLR 1991)

2. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

(Case C-309/06 House of Lords 2008 1 AC 369 [2008] UKHL 22 [2008] All ER (D) 325 [2008] 1 WLR 1991)

3. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

(Case C-309/06 House of Lords 2008 1 AC 369 [2008] UKHL 22 [2008] All ER (D) 325 [2008] 1 WLR 1991)

1. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported. The House of Lords held that the Commissioners were entitled to recover the sum because M&S had failed to pay the VAT on the goods which it had imported.

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31 ?????????? 1975 ?????????? ?????????? «??????? ?? ?????????????», ??????? ?? ???
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????????? ?? ?????? 17, ?????????? ??????????, ?? ?????????? ??????? 67/228 ?? ???
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(?. ??????? 22-23, 28, ??????. 1)

2. ?????, ?????? ?? ?????? 28, ?????????? 2, ?? ?????? ??????? 77/388, ???
????????????? ?? ?????????? ?? ?????? ????, ?? ??????? ?? ??? ?????? ??????
????????, ??? ??? ?? ?? ?? ?? ?????????????? ?? ?????? ?? ??????? ??? ?
?????? 92/77, ?? ?????? ?????? ??? ?????????? ?? ??? ??? ?????? ?? ?????????
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????????????????, ?????????????? ?????? ?? ?????? ?????????? ?? ??????? 28, ????????????? 2, ??
????? ??????? ?? ???????, ?????????????, ?? ?????????? ?? ?????????????????? ??? ??????
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????????????????? ?????? ?? ??????? 28, ????????????? 2, ?? ?????? ???????.

(?. ??????? 33-36, ??????. 2)

3. ?? ??? ?? ????? ?? ??? ?????????????? ?? ?? ?????????????? ?????????????? ?????????????? ??' ????? ?? ?????????? ??? ?? ????? ?????? ?????? ?????????? ?????? ?? ?????????? ?????????????? ? ?????????? ?????????? ?? ?????? ?? ?????? ?????????? ?? ?????? ?? ?? ?????? ?????? ?????? ?????????? ?? ?????? ?? ?????? ?? ?????? ?????? ?? ?????? 28, ?????????? 2, ?? ?????? ????????? 77/388, ??? ?????????????? ?? ?????????????? ?? ?????? ??????, ?? ?????????? ?? ?????? ?????? ?????? ?????? ??????, ?? ??? ?? ?????? ? ?????????? ?????????????????? ?????? ?? ?? ?????????????????? ?? ?????????????????? ?????, ? ?????????? ?? ?? ?????? ?????? ?? ?????????????????????? ??? ?? ?????? ?? ?????? ?? ? ?????? ?????????? ?????????????? ?????? ?????????????????? ?????????? ?? ?????????????????? ??????????????????.

?????????, ? ??? ?? ?????????????? ?????????????????? ?????????????? ?? ?????????????? ? ?????????????? ?????????????????? ?????????????? ?????? ?? ?????????????????????? ??? ?? «payment traders» (????????????????? ?? ?????? ?????????, ?? ?????????? ?????????? ??????, ? ?????? ?? ?????? ?????? ?????????????? ?? ?? ?????? ?? ?????? ?????? ?? ??????????) ?? ?? ?? ?????????????????????? ?????? ?? «repayment traders» (????????????????? ?? ?????? ? ?????????? ?????? ?????????? ?????? ?? ??????????????????), ?? ?? ?????????????? ?? ?? ?? ?????? ?????????????????????? ?????????? ?????? ?????? ?????????? ??????????????, ?????????? ?? ?????????? ?? ?????? ?????????????? ? ??????????????????.

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Н ?????????????? ?????? ?? ?????????????? ?? ?? ?????? ?????????????? ?????? ?? ?? ?? ?????? ?????????????? ?????? ? ?????????????? ?????????????? ? ?????????????????????? ?????? ?????? ?? ?????????????? ? ?????????????? ?????????????????? ?????? ?????????????????? ??????.

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(?. ????????? 54, 57, 64, ????????? 3-5)

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?? 10?? ?????????? 2008 (*)

«????????????????? ?????????????? – ?????? ??????? ?? – ?????????? ?? ?????????????? ?? ??????????????????

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??? ?????????? ?? House of Lords (????????? ??????????) ?? ?????????? ??? 12?? ?????????? 2006, ?
????? ?????????? ??? ?????????????? ?????? 17 ?????????? 2006, ??? ?????????? ??? ??????

Marks & Spencer plc

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Commissioners of Customs & Excise,

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

????????????? ??? ????? A. Rosas, ?????????? ??????????, U. Löhmus, J. Klučka, P. Lindh ??? A.
Arabadjiev (?????????), ?????????,

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

?????????????: J. Swedenborg, ?????????? ?????????????,

????????? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ??' ?????????????? ?????????????? ???
11?? ?????????????? 2007,

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??? 13?? ?????????????? 2007,

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

– ? Marks & Spencer plc, ?????????????????? ??? ????? D. Milne, QC, A. Hitchmough, barrister,
D. Waelbroeck, ?????????, ??? D. Slater, solicitor,

– ? ?????????? ??? ?????????? ??????????, ?????????????????? ??? ?? Z. Bryanston-Cross,
????????????????? ??? ????? K. Lasok, QC, ??? P. Mantle, barrister,

– ? ?????????, ?????????????????? ??? ??? D. O'Hagan, ?????????????????? ??? ??? G. Clohessy,
SC, ??? ??? N. O'Hanlon, BL,

– ? ?????????? ??????????, ?????????????????? ??? ??? E. ??????????,

– ? ?????????? ??? ?????????????? ?????????????, ?????????????????? ??? ??? R. Lyal ??? ??? M.
Afonso,

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1 ? ?????? ?????????? ?????????????????? ?????????? ?????? ??? ?????????? ??? ??????? 28,
????????????? 2, ??? ?????? ?????????? 77/388/??? ??? ?????????????, ??? 17?? ?????? 1977, ?????
????????????????? ??? ?????????????? ??? ?????? ?????, ??? ?????????? ?? ?????? ??????? ??????
????????? – ?????? ?????????? ?????? ?????????????????? ??????: ?????????????? ?????????????? ?????? (?)

???. ??? 09/001, ? 49, ??? ????: ??? ????), ??? ?????? ??? ?????????, ????? ??? ???
????? ?????? ?????? 28, ?????????? 2, ????????? ??, ??? ?????????????? ?? ??? ??????
92/77/??? ??? ?????????, ??? 19?? ????????? 1992 (? L 316, ? 1).

2 ? ?????? ??? ?????????? ??? ?????? ????????? ?????????? ??? Marks &
Spencer plc (??? ????: Marks & Spencer) ??? ??? Commissioners of Customs & Excise (???
????: Commissioners), ?? ??? ??? ?????????? ?????????? ??? ?????????? ??? ?????????
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3 ?? ????? 12, ?????????? 1, ??? ?????? ?????????? ?????????? ??? ? ??? ?????????, ???'
?????, ?????????????? ??? ?????????? ??? ?????? «? ?????? [...] ??? ??? ?????, ??? ???
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4 ?? ????? 28, ?????????? 2, ??? ?????? ??????, ?? ??? ??????, ?????:

«?? ?????????? ?????????????? ??? ?? ?????????? ?? ?????????? ??? ?????????????????? ??? ??
????????????? ?????? ?????, ?? ?????????? ??? 31? ?????????? 1975 ??? ?????????????????
??? ?????????, ?? ?????????????? ??? ?????????? ?????????? ??? ????? 17 ??? ?????????
????????? ??? ?????????????? ??? 11?? ????????? 1967, ?????????? ?? ?????????????? ?????? ???
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5 ?? ?? ??? ????? 28, ?????????? 2, ????????? ??, ?? ??? ??? ?????? 92/77, ??????
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????????? ??? ?????????? ?????????????? ??? ?????????? ??? ????? 12, ?????????? 3, ???
????????? ??? 1? ?????????? 1991, ?????? ??? ?????????????? ?????? ?????????? ?????????? ???
????????? ??? ?????????????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? 17 ???
????????? ?????????? ??? 11?? ????????? 1967.

?? ?????? ??? ?????????? ?? ?????????? ?????? ??? ?? ?????????????????? ? ?????????? ??? ??????
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6 ¿ ?????? ??? 1994 ????? ??? ?????? ?????????????????? ?????? (Value Added Tax Act 1994, ??? ?????: VAT Act 1994) ?????????????, ????? ??????? ???????, ??? ????? ??? ??????????, ??? ??????? ??????????, ??? ?????????? ?????????????? ?????????????? ?????? ?????????????? ??????????. ?? ?????? 30 ??? VAT Act 1994, ?? ?????? «????????????? ?? ?????????? ??????????????», ?????????????? ??? ?????????????? 8 ??? ?????? ??????, ??? ?????? ??? ?????? ??????, ?? ?????? ?????????????????, ??? ?????????? ?????? ??? ??? ?????????????????? ??? ?????? ?? ?????? «?????? 1 – ??????», «????????? ??? ?????????????? ?????????????? ??????????????», ??????? 2, ??? ?????????????? ??? ?????????? ??? ?????????? ?????????????? ?? ?????? ??????????????????, ?????? ??? ?????? ??? ??? ??????????, ?? ?????? ?????????????????? ?? ?????????? ??????????????, ?????? ??? ?????????? ??? ??????????????, ??????? ? ?????????, ?? ?????????, ?? ?????? ?????????????????? ?? ?????????? ??????????????.

7 ?? ?????? 80 ??? VAT Act 1994, ????? ??? ?????????? ??? ??? ?????????? ??? ??????? ?????? ?????????, ????? ?? ?????:

«1) ?? ?????????? ??? (???? ?????? ?????? ??? ?????? ??????? ??? ?????????? ??????), ??? ?????????? ?????????????? ??? ???, ?????????????????? ?????????????? ?????? ?????????????????? ?????? Commissioners, ?????? ?????????????????? ?????? ?????????????? ?????.

2) ?????? ??? ?????????? ???????, ?? Commissioners ?????????????????? ?????? ?????????????? ?????????????? ?????? ?????? ?????????? ?????????? ?????????????? ??????????????.

3) ?? Commissioners ?????????? ?? ?????????????? ?????? ??? ?????????????????? ?????? ??? ?????????????? ?????????? ?????????????? ??? ?????????? ???, ?? ?????????????? ?????????????? ??? ??????, ? ?????? ??? ?????????????? ?? ?????????? ?????????????????????? ??????????????????.

[...]»

8 ?? ?????? 80 ??? VAT Act 1994 ?????????????????? ?? ?? ?????? 3 ??? ?????????? ?????????????????????? ?????? ??? 2005 [Finance (n° 2) Act 2005], ?? ?????? ?????????? ?????????????? ?????????????????????? ??? ?? ?????? ?????? 80, ?????? ?????? ??? ?????????? ?????? ?????????????????????? ??????????????. ??????????????, ??????????????????, ?????? ?????????????????????? ?????????????? 3, ??? ??? «?????????????» (repayment) ?? ??? ??? «?????????» (crediting).

¿ ?????????? ??? ?????????? ?????? ??? ?? ?????????????????????? ??????????????

9 ??? ??? ?????????????? ??? ??? ??? ?????????? ??????????, ?? 1973, ?? Commissioners, ?? ?????? ?????? ?????????????????????? ?? ??? ?????????? ??? ?????? ??????, ?????????? ??? ?? «teacakes», ?? ?????? ?????? ?????????????? ?? ?????????? ??? ?????????????????? ??? ?????????? ??? ?? Marks & Spencer, ?????????????? ?????????? ??? ??? ?????, ??? ??? ?????? ?????????? ?? ?????????????? ?????? ??? ?? ?????????? ?????????????? ?????????????? ??? ??? ?? ?????????? ??????????????. ??????? ?????????? 1973 ??? ?????????????? 1994, ? Marks & Spencer ?????????? ?????? ??????????????.

10 ?? ?????????? ??? 30?? ?????????????????? 1994, ?? Commissioners ?????????????????? ?? ?????? ?????? ??? ?????? ?????? ?????????????? ??? ?? teacakes ?????? ?????, ?????????????? ?? ?????????? ?? ??? ?????????????? ??????????????, ?????????? ?? ??? ?????? ?????? ? Marks & Spencer ?????????? ?????? 8 ?????????????????? 1995 ??????? ?????????????? ?????? 3,5 ?????????????????? ?????? ?????????????? (GBP). ? ??????? ?????? ?????? ??????, ???' ??????, ?? ?????? ?? 10 % ??? ?????????????? ?????? (350 000 GBP), ?????? ?? Commissioners ?????????? ??? ? ?????? ?????????? ?????????????????? ?????? ?????????????????? ?? 90 % ??? ?????????????????????? ??? ??? ?????? ??? ?????? ?????????? ????. ?????????, ?? Commissioners ?????????????? ??? Marks & Spencer ??? ?????????? ??? ?????????????????????? ?????????????? ???

15 ?? House of Lords ?????????? ?? ??????????? ?? ??????????? ??? ?? ??????????? ???
 ??????????? ?? ??????????? ??????????????? ???????????:

«1) ?????, ?????? ?? ?????? 28, ?????????? 2, ???????? ??, ??? ?????? ??????? [...] (???? ???? ???? ???? ???? ???? ??????????? ???? ?? 1992 ?? ??? ?????? 92/77), ??? ?????? ?????? ???? ??????????? ?? ?????, ???? ??????????? ??? ??????????? ????? ???, ?????????? ?? ??????????? ??????????? ??? ?????? ???? ?????????? ????? ?????? ?????????????????? ??????????? ??????? ? ????????? ???????????, ???? ? ????????? ? ??????? ??????????? ????? ?? ????? ?????????????? ??????? ? ????????? ??????????? ??????????? ??????????? ?? ??? ?????????????? ???????????;

2) ?? ?????????? ?????????? ?????????? ??? ?????? ????????, ??????, ????????? ?? ??????
28, ??????????? 2, ????????? ??, ??? ?????? ????????? [...] (???? ???? ?? ?? ???? ??
????????????? ?? ? 1992 ?? ?? ?????? 92/77), ??? ?????? ?????? ??? ??????????? ?? ????,
????? ??????????? ?? ??????????? ????? ??, ?????????? ?? ??????????? ??????????? ?? ?????? ???
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3) ?? ?????????? ????????????? ?????????? ?? ????? ?? ?? ????????? ?????????, ????? ??
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 ???' ?????? ?????????, ?? ????????????? ?? ?????????????????? ?? ?? ?????????????? ????? ?? ?????
 ??????? ??????????? ?? ?????? ?? ?????? ?? ?????????????? ?????????????? ?? ?? ??????????????
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- ? ??????? ?? ????????? ?????????????? ?? ??? ?????????????? ????????? ?? ?????.

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— ? ?????? ?????????? ??? ?????????????? ??????? ???? ? [????????????? ???? ?????????????? ??????], ??? ??? ?????????? ??? ?????????? ??? “repayment traders”; [“Repayment trader” (“????????????? ??????????????”) ?????? ? ?????????????? ?????? ???? ? ???????, ?? ?????????????? ?????????? ?????????, ??? ?????????????? ??? ?????? ?????????? ?????????? ???????, ??? ?????????????? ?????????? ?????? ??? ??????, ?????, ????? ??? ?????????? ?????, ?? ????? ??? ??? ??? ?????????????? ?? ?????????? ?????????????? ?? ?????? ??? ??? ??? ?????????? ?????? ?????????????? ??????? ? ?????????? ?????????????? ?????? ?????????? ??????????].

4. ?????????? ? ?????????? ??? ?????? ?????????? ??? ?? ?? ?????????? ??????????????
 ?????????? ??? ???? ???? ? ?????????????? ?????????????? ??? ?????????? ??? ?????????? ???
 ?????????????? ??? ?????? ??? ?????????? ?????????????????????? ?????? ??? ??? ?????????? ??? ??? ??????????
 ??? ?????????? ??? ?????????? ?????????? ?????? ?????? ??? ??? ?????????? (????? ?????????? ??????
 ??? ?????????? ?????? ??? ??? ?????????) ?????? ?????????????? ?????????????? ?????????????? ?????? ?
 ?????????????? ?????????????? ?????????????????? ?????? ?????? ?????????????? ?????????? ???, ?? ???, ??? ?????
 ??????;

5) ??, ??? ???? ?????? ???? ??????????? ???? ??????? 3, ????????????? ?? ??????????
 ????????? ?????? ???? ???? ?????????????????? ???? ???? ?????????????? ??????????????????, ?? ??????

21 ?????, ????? ?? ????????? ???? ?? ?? ???? ????????? ?????????? ????? ????? ?? ??
????????????? ?????????????? ??? ?????????????? ??? ?????? ?????????????? ??? ?????????????????? ??
??? ?????????????????? ?????? ??? ??? ?????????? ??? ?????????? ??? ?????? ?????? (??., ??? ???
?????? ???? , ?????????? ??? 17?? ???? 1994, C?18/93, Corsica Ferries, ??????? 1994, ?.
I?1783, ????? 14, ??? ??? 22?? ?????????? 2005, C?144/04, Mangold, ??????? 2005, ?. I?9981,
????? 34). ?????????, ? ?????????????? ??? ?????????????? ????????? ?? ??? ?????????????? ??????????
??? ?????? ?????????????? ?????? ?? ??????????????, ?????????????? ??? ?? ?????????????? ??????
????????? ?? ?????????????? ??? ??? ?? ???? ??????????????

22 ?????????, ???? ????????? ?? ?????????????? ??? ?? ????? 28, ?????????????? 2, ??? ??????
????????, ?????????????????? ??? ?????? ???? ?? ?????????????? ??????????? ?? ?????????????? ???
????????????????????? ?????, ?????????????? ??????????? ??? ???? ?????????? ??? ?????????? ??? ??????????
????????????????? ??? ??? (????????? ??? 6?? ????????? 2006, C?251/05, Talacre Beach Caravan Sales,
???????? 2006, ?. I?6269, ????? 17). ?????????, ?????? ???? ?? ?????????????? ??? ?? ??????????????
?????, ?????????????? «????????????? ?? ?????????? ??????????????», ?????????????????? ?????????? ???
????????????????? ?????????.

23 ?????, ?? ?????????????? ?????? ??? ?????????????? ??? ?????? ???? ?? ?????????????? ?????? ???
?????????????. ?????????, ???? ?????????????? ??? ??? ?? ?????? ??? ?????????????? ?????, ?? ????
????????, ?? ?????????????????? ???? 31 ?????????????? 1975 ?????????????? ?????????????? «????????? ??
?????????????????», ?????????? ?? ?????? ?????????? ??? ?????????????? ??? ??? ?????????? ??? ?????? ???
????????? ?????????? ?????? ? ?????????????? ? ??? ??? ???? ? ??? ???? ?????????????? ???
?????????????????????, ?????? ???? , ?? ?????????? ??? ??????? 17, ?????????????? ?????????????, ???
????????????? ????????? 67/228/??? ??? ??????????????, ??? 11?? ?????????? 1967, ???? ??????????????????
??? ?????????????? ??? ?????? ???? , ?? ?????????? ?? ???? ?????? ?????? ?????????? –
????????????? ??? ?????????? ?????????????? ??? ?????? ?????????????? ?????? ?????????????????? ?????? (??
???. ??? 09/001, ?. 5), ??? ???? ??????????????, ?????????? ?? ?? ???? ???? ?????????????? ??
????????????? ??? ?????????????????? ?????? ?????????????? ?? ?????????????????? ?????? ??? ??????
????????????????? ?????????????????? ?????? ?????????????????????? ??? ???? ?????? ??? ?????????
?????????????????

24 ?? ????? 28, ?????????????? 2, ?????????? ??, ??? ?????? ?????????? ??????? ???? ??
????????????????????? ?? ?????? «stand still», ??? ?????????????? ?? ?????????????? ?????? ??????????????
????????????????? ??? ?????????????????? ?? ?????????????? ? ?????????????? ?????????????????? ?????
????? ?????????????? ??? ??? ?????? ?????????????? ???? ??? ?????????????????????? ???? ???? ??????
(????????????????????? ????????? Talacre Beach Caravan Sales, ????? 22). ? ?????????? ????
????????????? ??? ?????????????????? status quo, ?????????, ?????? ?????????????????? ??? ??? ????
????????? ?????????, ?????????? ?????????? ?????????????? ? ?????? ??? ?????????? ?????? ?????????????? ???
????? ????????? (??., ???' ??????????, ?????????? ??? 13?? ????????? 2000, C?36/99, Idéal
Tourisme, ????????? 2000, ?. I?6049, ????? 38), ???? ?????????? ?????????????????????? ??? ?
????????????? ?????????????, ??????? ??? ?????????????? ?????? ??? ?????????????? ? ?????????????? ???
????????????? ?????????????? ?????????????????????? ??? ?????? ?????????????? ??? ??? ??? ??? ????
????????????? ?????????????, ? Marks & Spencer ??????? ?? ?????????? ??? ?????????? ?? ?????????????? ???
????????????????????? ?? ?????????????????? ??????? ??????

25 ? Marks & Spencer ??? ?????? ?? ?????????????????? ?????????????? ?? ????? 12, ?????????????? 1,
??? ?????? ?????????? . ??????????????????, ??????? ?? ?????????????????? ??? ? ?????????? ???? , ? ??????
????????????????????? ??? ?????????????????? ?????????????????? ?????? ? ?????????? ???? ??? ?????? ??? ??????????????
? ?????????????????????? ?????? ??? ??? , ???? ?? ?????? ?? ?????????????????? ???? ??????? ??????????, ??
????????????? ?????????????? ??? ?????????????????? ?????????????? ?? ?????????????????? ??????, ????
????????????????????????? ??? ?? ????? 12, ?????????????? 2, ??? ?????? ?????????, ?? ?????????????? ??

31 ? ????????? ??????????? ?? ? ? ????????? ???????? ??????, ?????? ????????????? ??? ???,
 ????????? ? ? ????????????????? ????? ?? ????????????? ?????? ????? ????????????? ?? ??????
 ????????? ?? ???, ?????? ?? ???? ?? ? ??????????????????. ? ?? ??? ? ?????????? ????????????? ?'
 ?????? ????? ?? ? ?????????? ?? ???? ?? ???? ? ????????????????? ??????. ? ?????????? ??????? ???
 ??????? ??????? ??? ??? ?????????? ?????????????.

32 ?? ?? ??????? ??????? ????????? ???' ?????? ?? ????? ?????????????????? ??????????,
 ????????? ?? ????????? ?????? ?? ?????????????? ?????????, ?????? ?? ?????? ?? ??????????????
 ??????????????????, ?? ?????? ?? ??????????? ?? ?????????????? ?????????????????? ???, ??????? ?
 ????????????????? ?? ??????? ?? ?????? ?????????????? ?????????????? ?? ? ? ?????? ???????.

33 ?????? ?????? ?? ????????? ?? ?? ????????? ?? ??????? 28, ??????????? 2, ?????????
 ??, ?? ?????? ?????????, ??? ?????????, ??? ??????????? ?? ?? ??????? 92/77, ????????? ??
 ?? ????????? ????????????? ?? ?????? ?????????????? ? ??????????? ?? ?????? ?? «?????????????
 ?????? ??????????? ??????????» ?? ?????? ?? ????????? ?? ??????????? ?? ??????????? ???
 ??????????? ??????????? ?? ??????? 17 ?? ????????? 67/228. ?? ?? ? ?????????? ????????? ?? ??
 ?? ?? «?????????????? ?? ?? ??????????? ??????????» ?????? ?????? ??? ?? ??????????? ?? 1992,
 ??? ? ?????????, ??????? ?? ?? ??? ?????? ??????????? ?? ?? ?????? ??????????? ?? ??????
 ??????????????? ?? ??, ?????? ?? ?? ?? ????????? ?? ?????????????? ??????????????? ?? ??
 ?????? ??????????? ?? ?? ????????? ?? ?????? ??????. ??? ?? ?????????????? ??? ?? ??????????
 ?? ??????????????, ? ??????????? ??????????? ? ??????????? ??????????????? ?? ??????????? ?? ??
 ??????????? ??????????????? ?? ??????????????? ?? ?? ??? ?????? ?????? ?? ?????? ?????? ??????
 ?? ?? ??????????????, ?????? ?????, ??? ?????? ?? ??????????????? ??????????????????? ?? ??????
 ??????????? ?? ?? ?? ??? ??????????? (??., ?? ?? ?????? ?????, ??????????? ?? 7?? ??????????????
 1999, C-216/97, Gregg, ??????? 1999, ? I-4947, ????? 19, ?? ?? 3?? ????? 2001, C?481/98,
 ??????????? ?? ?? ?????????, ????????? 2001, ? I?3369, ????? 21).

34 ?????????? ?????????? ?? ? ? ?????? ?? ? ?????? ?? ?????? ?????????? ??? ???, ??????? ???
 ??????? ? ??? ? ? ?????????????? ?????????????????, ????????????????? ?????? ?? ???? ???????????
 ??? ??????? 28, ????????????? 2, ??? ?????? ?????????? ??? ?????????, ??????????????, ?? ?????????????
 ??? ?????????????????? ??? ? ?????? ??????????, ? ??? ? ? ? ?????????? ?????? ? ??????
 ?????????????? ????? ?? ????? ??????.

[illegible]

36 ?????????, ??? ???????? ???????? ??????? ?? ?????? ? ?????????? ???, ??, ????????? ???
 ??????? 28, ??????????? 2, ??? ?????? ????????, ??? ???? ?? ?? ????? ?? ??????????????
 ??? ???????? ?? ???????? ??? ? ?????? 92/77, ??? ?????? ?????? ??? ??????????? ?? ???
 ??? ?????? ?? ?????????? ?????????? ?? ?????????? ?????????? ?? ?????????????????? ?? ??
 ?????????? ?????? ??? ?????? ?????????????????? ??????????? ?????? ? ?????????? ???????????, ???
 ??? ??????????? ??????????? ?? ?????? ?? ???????????, ?? ?????????? ?? ??????????
 ?????????????? ??????? ? ??????? ???????????, ??? ?????????? ?????????? ?? ??????????
 ??????????? ?? ?????????????????? ?? ?? ?????????? ?????? ??????? ?? ??????? ???????????,
 ??????????????? ?? ??? ?? ?? ?????????? ?????????????, ?? ?????????? ?????? ?? ?????????????
 ?????????, ?????????????????????? ?? ?????? ?? ?????????????? ?????????????????, ??????????????
 ?????? ??? ?? ?????????? ??? ?????????????????? ? ?????? ?????? ??? ?? ??? ?????????????
 ?????? ? ??????? ??????????? ?????????? ?????????????? ?? ?????? ?? ?? ?????????????
 ?????????????? ?? ??? ?? ?????????????? ? ??????? ??????

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

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

37 ??? ?? Marks & Spencer, ? ?????????? ??? ?????? ??? ?????????????????? ????????????
????? «payment traders» (????????????????????? ??? ????? ?????????, ?? ?????????? ?????????? ??????,
? ?????? ??? ??? ?????? ?????? ?????????????? ??? ??? ?????? ??? ??? ?????????) ??? ??? ??????
«repayment traders» (????????????????????? ??? ?????? ? ?????????? ?????? ?????????? ?????? ???
?????????????????) ???????? ?????????? ??? ?????? ??? ?????? ?????????????????? ??? ??????????????
?????????????????. ??????????, ??? ?????? ?????????? ?? ?????????????? ??? ? «payment trader»
??????? ?????????????? ?????? ? ?????????????? ??????????????. ?????, ?? ????? ??????? ??????
????????????, ??? ???????? ??? ?????????? ??? ?????????????? ?????????????? ?????? ?? ?????? ?????? ??????????????
??? ?????????? ?????????????????????? ?????????????? ?????? ??? ??????????, ?? ?????????? ??? ??????
????????????????????? ??? ?????????????????? ?????????????????? ??? ?????????? ?????????? ?????? ???
????????????????????? ??????.

38 ??? ?? ?????? ??? ?????????????? ??? ?????????? ?????????????? ?????? ?? ?????? ??????????
????????? ??? ?????????????????? ?????????????? 3 ??? 5.

39 ? ?????????? ??? ? ?????????? ??????????, ???????????????? ?????? ??? ??????????
????????????? ??? ?????? ?????? ?? ?????? ?????? ?? ?????? ??? ?????? ??? ?? ?????????? ?????????,
??? ?????????? ?????????? ?? ?????????????? ??? ?????????? ??????????.

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

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— ?????????????????? ??????????????

41 ?????? ?? ?????????????? ??? ?? ?????????? ?????? ??? ?????????????? ?? ?????? ??????
????????? ?? ?????????? ??? ?????? ?????????????? ?????????????????? ?????? ??? ?????????? ???
????????????????? ??? ?????????????????? ?????????? ??? ?????????????? (????????????? ??? 24?? ?????????
1988, 104/86, ?????????? ???? ?????????, ????????? 1988, ? 1799, ?????? 6· ??? 9?? ??????????????
1999, C?343/96, Dilexport, ????????? 1999, ? I-579, ?????? 47, ?????? ??? ??? 21?? ??????????????
2000, C?441/98 ??? C?442/98, ?????????????, ????????? 2000, ? I-7145, ?????? 31). ??????????, ?
????? ??? ?????????????????? ??? ?????????????????? ?????????????, ??? ?? ?????? ?????????? ?????? ??
????????????? ??????, ?????? ?? ?????????????? ??? ?????????? ??? ?????????? ?????? ??? ? ????
??? ??? ? ??????????????????.

42 ?????????, ??? ? ?????? ?? ?????????? ???, ??? ? ?????????? ??? ???? ???? ????
????? ?????????????? ?????????????? ?????? ??? ?????????????? ??????, ?????? ??????????????????
??? ?????? ?????? ??? ?????? ?????? ??????????????, ?? ?????? ?????? ?????????????????? ??
????????????????? ?? ?? ?????????????????? ??? (????????? ??? 14?? ?????????????? 1997, C?192/95 ???
C?218/95, Comateb ?.., ????????? 1997, ? I-165, ????????? 27 ??? 28). ??????, ?????? ??
????????????????? ???, ?????? ??? ?????? ?????????????? ??? ? ?????? ?????????????????? ?????? ????
????, ? ?????????????????? ?????? ?? ?????????? ?????? ?????????????? ?? ?? ?????? ??? ??????
??? ?????????? ??? (?.., ??? ??? ?????? ???, ?????????????????? ?????????? Comateb ?..,.

49 ???????, ??????????? ?? ??????????? ??? ? ??? ???? ????????????? ??????????????
 ???????, ???? ????? ???? ??, ??? ??????? ??? ????? ???? ????? ??????????????? (??????? ???
 8?? ??????? 2006, C?106/05, L.u.P., ??????? 2006, ? 1?5123, ????? 48 ??? ??? ????

????????????????????). ?????, ??? ? ??????????? ??? ????? ??? ?????????????
???????????????????? ?????? ?? ?????? ????? ?????? ????????????????? ?????????????????, ????? ?????
???????????????? ?????? 47 ??? ?????????? ??????????, ? ?????????? ??? ?????? ?????? ???
????? ?????????????????? ?????? ?? ??????????????????, ????? ?????????????? ?????, ??? ????? ?????
????????????????? ??? ?????? ??????????????????? ?? ?????? ??? ?????? ???' ????????? ??????????????,
????? ?????????????? ?????? ?? ?????????? ?????????? ??? ?????? ?????????.

50 ? ?????? ????? ??? ????? ?????????????????? ?????? ????? ?? ??????????????? ?? ??????????
????? ??? ?????? ????? ?? ?????????????????? ?????? ?????????????? ?????????? ???, ?????????????? ???
????????????? ?????? ??? ??? ?????????????? ?????? ??? ?????????? ? ?????? ?????
????????????? ?????????????????? ??????????????????, ?????????????? ??? ?????????? ?????????????????? ???
????? ?????????? ?? ?????????????? ?????? ??????. ?????? ?????????? ?? ?????????? ?? ? ?? ?????
?????, ????? ??????????, ?????????????? ?????????????? ?????? ????? ??? ?????? 80 ??? VAT Act 1994.

51 ?????? ?? ?????????????? ?????????? ??? ? ?????? ?????? ??? ?????? ??????????????????
????????????????? ??? ?? ?????????????????? ?????????????????? ??? ?????? ?? ?????????????????????? ?????
????? ??????????????, ?????? ??? ?? ? ?????????????????? ?????????????????? ??????????????????
(????????????? ??? 25?? ?????????????? 1986, 201/85 ??? 202/85, Klensch ?.??., ????????? 1986, ?.
3477, ????? 9, ?????? ??? Idéal tourisme, ??????????????????, ?????? 35).

52 ?? ?????????????? ?????????????? ???, ??? ?????????? ?????????? ?????????????? ?????? ????? ???
????????????????? ?????? ?????????? ??? ?????????? ?????, ? ?????????????????? ?????????????????? ???
????????????????????? ?????????????? ?????? ??? ?????? ??? ?????????????????????? ?????????????? ?????????? ??
??? ?????? ?????????????? ?????, ?? ?????????? ? ?????????????, ?????? ?????? ??? ???, ?????????? ???
?????????, ??? ?????????????????????? ??????????????????. ?????????, ?? ?????????? ??? ?????
????????????????????? ?????????????????? ?????????????????? ?????????????????? ?????? ?????? ?????? ??? ??????????
??? ?? ?????? ?????????????????????? ?????? ??? ?????????????????? ?????? ?????? ??? ??? ?????????????? ???
???, ?????? ? ?????????????????????? ??????????????, ?????? ?????????????????????????, ?????????? ??? ???
????? ??? ?????????????? ??? ??? ??? ??? ?????????????????? ?????????????? ??? ?? ?????? ?????????????????? ??
????????? ? ?? ?????????? ??? ??????????

53 ? ?????????? ????? ?????????????????????, ?????? ??????, ??? ??? ?????????????????? ??? ??????????????
??? ?????????? ??????????, ??? ?????????????? ?????? ?? ?????????? ?????????? ??? ?????????? ?
????????? ??? ?? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ?????????????????? ??????????
????? ??????????????. ?????? ?? ?????? 3 ??? ?????????? ?????????????????????? ?????? ??? 2005, ???
????????????? ??? ?????? 8 ??? ?????????? ?????????????, ?????????, ??? ?????????? ?????? ??????????
????????? ?? ??? ?????????????? ??? ?????????????????????? ?????? ??? ??????????

54 ?????????, ??? ?????? ?????????? ?????? ?? ?????? ?? ?????????? ???, ?? ??? ?? ?????? ???
????? ?????????????????? ??? ??? ?????????????????? ?????????????????? ?????????????????? ???' ?????? ??
????????? ?????? ?????? ??? ??? ?????? ?????????????? ?????? ?????? ?????, ? ?????????? ?????? ???
????????????????????????? ??? ??? ?????? ??? ?????? ??? ? ?????? ?????????????? ?????????????????? ?????
????????????????????? ?????????????? ??? ?????????????????????? ??????????????????????. ?????????, ? ?????? ???
????????????????? ?????????????????? ?????????????? ?? ?????????????????? ? ?????????????? ??????????????????
????????????????? ?????? ?? ?????????????????????? ?????? ?? «payment traders» ??? ??? ??
????????????????????????? ?????? ?? «repayment traders», ??? ??? ?????????????? ??? ?? ?? ?????
????????????????????????? ?????????? ?????? ?????? ?????????? ??????????????????. ??? ?????? ??????????????
????????????? ?? ?????????????????? ?? ?????? ?????????????? ?????? ??? ?????? ??????????. ?????????, ? ??????
????? ??? ?????? ?????????????????????, ??? ?????? ? ?????????? ?????? ?? ?????????????????????, ?????
????????????? ??????, ??? ?????????????? ??? ?????? ?????????????????????? ?? ?????? ??? ?????? ???'
????????? ?????????????????, ?????? ?????????????? ?????? ?? ?????????? ?????????????? ??? ??????
????????, ?????????????? ?????????? ?????? ??? «payment traders» ??? ??? «repayment traders», ?

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

— ??? ??? ?????????? ????????????

55 ?? ?? ???????? ????? ?? ?????? ???????????? ?????? ???' ?????? ?? ???????????? ?? ?
????????? ??? ?????? ???????? ?? ?????? ?????????????? ?? ?????????? ???????????? ????? ??? ??? ?
????????????????? ??? ?????? ?????????????? ?????? ? ?????????????? ?????????????? ????? ??? ??
????????????? ?? ??? ?????????????? ??? ?????????????????? ?????????????? ??? ?? ???????????? ??? ???
?? ?????? ???????????.

56 ?????? ???????? ?? ??????????, ??????, ??? ? ?? ?????? ?????????????? ?????? ?
????????????? ?????????????????? ??? ?????????? ???' ???????? ?????????????? ??? ??????????????
????????????? ??? ??? ?????? ???????? ??????????????, ??????, ?????? ??? ?????? ?????????????? ?????, ?????
????? ?????????????? ??? ?????? 42 ??? ?????????? ?????????????, ? ?????????????????? ???????? ?? ?????
????????? ?????? ?????????????? ?? ?? ?????? ??? ?????? ??? ?????????? ????. ??????????, ?
????????????? ??? ?????? ??? ?????? ??????????????????, ??? ?????????????? ?????? ?????????? 52 ??? 54 ???
??????????? ???????????, ??? ?????? ?????????????? ?????? ?????? ??? ??? ?????? ?????????????? ?????
????????? ??? ?????? ??????, ?????????????????????? ?? ?? ?????????? ???????? ?????????????????? ??
????? ?? ?????????? ?????? ??? ?????????????? ??? ?????????????????? ?????????????????? ???, ? ?????? ??????
??????????????? ??? ?? ?? ?? ?? ?????? ?????????????????????? ?????????????? ? ???, ?????? ?????? ???????,
??????????????? ?????? ? ?????????????? ???????????????.

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

— ??? ??? ?????????? ??????????????

58 ?? ?? ?????????? ?????, ?? ???????? ?????????????? ?????? ???' ?????? ?? ?????????????? ?? ??
????????????? ???????? ?????????????? ? ?????????????? ??? ?????? ?????????????? ?? ?????? ??? ??????????
??? ?????????????????? ??? ?????? ??? ?????? ?????????????????????? ??? ?????????????? ?????? ?????????? 52 ???
54 ??? ?????????? ?????????????, ?????????????????? ??? ?????????????? ?????????????? ??? ??????????????
????????????????????? ?????? ?????? ?????????????????????? ??? ?????? ?????? ??? ?????????????????? ??????, ??????
??? ?? ? ?????????????? ?????? ?????????????????? ??? ?????????????????????? ?????????????? ??? ?? ?????
?????????????????????, ? ?? ?????????????? ? ?????????????? ??? ???' ?????? ?????? ?????? ??? ?????????????? ???
?? ?????? ?????????????????? ??? ?????? ??? ?????? ?????????????????????.

59 ?????? ?? ?????????????? ?????????? ???, ?????? ?????? ?????????????, ?????????? ??????????????
????????????????, ?????? ?????????????? ?????????? ?????? ?????? ?????????? ?????????? ? ??????????????
??? ?????????????? ?????????????????? ??? ? ?????????? ??? ?????????????????? ?????????????????? ?????????? ?? ??
????????? ?????????????? ??? ?????? ?? ?????? ??? ?????????????????? ??? ?????????? ?????????????????? ???
????????????????????? ??? ?????????? ?? ?????????? ??? ?? ?????????????? ?????????? (??, ?????????????? ??? 16??
????????????????? 1976, 33/76, Rewe-Zentralfinanz ??? Rewe-Zentral, ?????????? ?????? 1976, ? 747,
?????? 5, ?????? ??? ??? 30?? ?????????????????? 2003, C224/01, Köbler, ?????????? 2003, ? 1210239,
?????? 46).

60 ?????????, ??? ???????? ?????????????? ?????????????? ?? ?????????????? ?? ??????????????
????????????????????? ?????? ?????? ?? ?????????? ??? ??? ?????????????? ??? ?????? ??? ??????
????????????????????? ??? ?????????????????? ?????? ?????????? 52 ??? 54 ??? ?????????? ?????????????.

61 ?????, ??? ?????????? ?????????? ?? ?????????? ?????????? ?????????? ? ?????? ???
????????????? ?????????? ??? ?????????? ?? ?????????? ?????? ??? ?????????? ?????.

62 ??? ?????????? ??? ??????????????, ?? ??????? ?????????????? ?????????? ?? ?????????? ??
????????????? ?????????? ???, ?????????? ??????, ??? ?????? ??? ?????? ??????????????????, ?????
????????????????????? ??? ?????? 51 ??? ?????????? ??????????????. ?? ?????????? ?????????????? ??????????, ???'
??????, ?? ?????????? ??? ?????? ?????????????? ??? ??? ??? ?????????????? ?????? ?????????????????? ???
????????? ?????? ??????????????, ??? ?? ?????????????? ? ?????????????? ??? ?????????? ?????? ??? ?????
????????????????????, ?????? ???, ?????? ?? ?????????? ???????, ?????????????? ?????? ?????????? ???
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63 ?????????, ?????? ?????????????? ??? ? ?????????? ?????????????????? ??? ?????????? 74 ??? ?????????????
???, ?????????? ?? ?????????????????? ??? ?? ?????????? ?????????????????? ?????????????????? ?? ?? ?????? ??????
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?? ?????????????? ??? ?????????????????? ?????????????? ?????? ??? ??? ?????????????, ??? ?? ?????????????? ???
????? ??? ?????????????????? ?????????? ?? ?????? ?????????????? ?? ?????? ??? ?????????????????? ??? ?????????? ???
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64 ?????????, ??? ?????????? ?????????? ?????????? ?? ?????? ? ?????????????? ??? ??? ?????????? ??????????????
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????????????? ??????????????, ?????????? ?? ??? ?????????????????? ?????? ??? ?????????????????? ?????????????????????? ???
????????????? ?????????????? ??? ?????? ?????????????? ?????? ?????????????? ??? ?????????? ??????, ?????????????????? ???
????????????????? ?????????????? ???, ??????, ??? ?????? ??? ?????? ?????????????????????? ?????? ??? ??? ??????
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65 ?????????????? ??? ? ?????????? ?????????????????? ?????? ?? ?????? ?????? ?????????????? ??? ?????????? ??????
????? ?????????????????? ?????????????????????? ??? ?????????? ?????????? ??? ?????????? ??????????????????, ?' ????
????????????????????? ?? ?????????????? ??? ??? ?????????????????? ??????????. ?? ?????? ??? ?????? ??????????????????
????? ?????????????? ?????????????????????? ??? ??????????????????, ?????? ??? ?? ??? ??????????????, ??? ??????????????????

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

1) ???????, ?????????? ??? ????????? 28, ?????????????? 2, ??? ?????? ?????????? 77/388/???
??? ?????????????????, ??? 17?? ?????? 1977, ?????? ?????????????????? ??? ?????????????????? ???
????????? ??????, ??? ?????????????? ?? ?????? ?????????? ?????????? – ?????? ??????????
????????? ?????????????????????? ??????: ?????????????????? ?????????????????? ??????, ?????? ?????? ?????? ???
????? ??? ?????????????????????? ??? ?????????? ??? ?????????? ?????? ? ????????? 92/77/??? ???
?????????????????, ??? 19?? ?????????????????? 1992, ??? ?????????? ?????? ?????? ?????????????????? ?? ??????,
????? ?????????? ??? ?????????????????? ?????????? ?? ?????????????????? ?????????????? ??? ?????? ???
????????????????????? ??? ??? ?????????? ?? ?????? ?????????????????????? ?????????????????? ?????????? ?
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2) ???????, ?????????? ??? ????????? 28, ?????????????? 2, ??? ?????? ?????????? 77/388, ????
????? ??? ??? ?????? ??? ?????????????????????? ??? ?????????? ??? ?????????? ?????? ? ?????????
92/77, ??? ?????????? ?????? ?????? ?????????????????? ?? ?????? ?????? ?????????? ??? ??????????????
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?????? ?????????????????????? ?????????????????? ?????????? ? ?????????? ??????????????, ?????? ??????
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??? ??????????? ???????, ??????????????????? ?? ?????? ?? ??????????????
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3) ?? ??? ?? ?????? ??? ?????? ?????????????????? ??? ??? ?????????????? ??????????????
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?????? ????, ? ??????????? ?????? ??? ?????????????????????? ??? ??? ?????? ??? ?????? ??? ?
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????????????????????? ??????????????????. ???????????, ? ?????? ??? ??????????????
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?????????????? ?????? ?? ?????????????????????? ?????? ?? «payment traders» (?????????????????
??? ?????? ?????????, ?? ?????????? ??????????? ??????, ? ?????? ??? ??? ??????? ??????
????????????????? ??? ??? ?????? ??? ??? ??????????) ??? ??? ?? ?????????????????????? ?????? ??
«repayment traders» (????????????????????? ??? ??????? ? ??????????? ?????? ?????????? ??????
??? ??????????????????), ??? ??? ??????????????? ??? ?? ?? ?????? ?????????????????????? ??????????
????? ?????? ??????????? ??????????????. ??? ??????? ?????????????? ?????????????? ?
????????????????? ?? ?????? ?????????????? ?????? ??? ?????? ?????????? ??????????. ?????????, ? ??????? ?????
??? ?????? ??????????????????, ??? ??????? ? ??????????? ??????? ?? ?????????????????????, ?????
?????????????? ??????, ??? ?????????????? ??? ??????? ?????????????????????? ?? ??????? ???
?????? ???' ?????????? ?????????????????, ?????? ?????????????? ??????? ?? ?????????? ???????????
??? ?????? ?????????, ?????????????? ?????????? ??????? ??? «payment traders» ??? ???
«repayment traders», ? ?????? ??? ?????????????????????? ??????????????????.

4) H ?????????? ??? ?????? ?????????? ??? ?????????????????? ??? ??? ??????? ??????????????
????? ??? ??? ??? ??????? ?????????????? ?????? ? ?????????????? ??????????????? ?
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5) ??? ??????? ?????????????? ?????????????? ?? ?????????????? ?? ?????????????? ?????????????????
????? ?????? ?? ?????????? ??? ??? ?????????????? ??? ?????? ??? ?????? ?????????????????? ???
?????????????? ??? ??????? 3 ??? ??????????????? ??? ?????????? ???????????, ?????????? ?? ???
????????????? ?????? ??? ?????????????????? ?????????????????????? ??? ?????????? ?????????? ??? ?????
????????????? ?????? ?????????? ??? ??????? ??????, ?????????????? ??? ??????????????? ?????????
???, ??????, ??? ?????? ??? ?????? ?????????????????? ?????? ??? ??? ?????? ?????????? ???
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(???????????)

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