

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

??? 21?? ?????????? 2013 (*)

«??????? 2006/112/? — ????? ????????????????? ????? — ????????? ????? — ????? — ?????
????? ????????????? ??????»

???? ???????? C?494/12,

?? ?????????????? ?????? ????????????????? ?????????? ?????? ??? ?????? 267 ????, ??? ????????
?? First-tier Tribunal (Tax Chamber) (????????? ??????????), ?? ???????? ??? 26?? ??????????
2012, ? ?????? ?????????? ??? ?????????????? ????? 5 ?????????? 2012, ??? ???????? ??? ??????

Dixons Retail plc

????

Commissioners for Her Majesty's Revenue and Customs,

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

????????????? ??? ????? R. Silva de Lapuerta (?????????????), ?????????? ??????????, J. L. da Cruz
Vilaça, ?. ??????, J.-C. Bonichot ??? A. Arabadjiev, ?????????,

????????? ??????????????: M. Wathelet

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

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

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

— ? Dixons Retail plc, ?????????????????? ??? ??? A. Brown, advocate,

— ? ?????????????? ??? ?????????? ?????????????, ?????????????????? ??? ??? A. Robinson,

— ? ?????????????? ??????????, ?????????????????? ??? ????? R. Lyal ??? A. Cordewener, ?????
??? ??? ??? C. Soulay,

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

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

?????????

1 ? ?????? ?????????????????? ?????????? ?????? ??? ?????????? ??? ?????? 14, ?????????????? 1,
??? 73 ??? ?????? 2006/112/? ??? ??????????, ??? 28?? ?????????? 2006, ?????? ?? ??
????? ?????????? ?????? ?????????????????? ????? (?? L 347, ? 1).

2 ? ?????? ??? ???? ?????????????? ??? ?????? ?????????? ?????? ??? ?????????? Dixons Retail
plc (??? ?????: Dixons) ??? ??? Commissioners for Her Majesty's Revenue and Customs

(???????????? ?????????? ??????? ?? ????????????? ?????????????, ??? ????:
Commissioners), ??????? ?? ??? ?????? ??? ????????????? ?? ??????? ?????? ???????????
????? ??? ????????? ? Dixons, ??????? ??? ????? ?????????????????? ?????? (??? ?????: ???) ???
????? ??????? ??? ?????????? ? ????????? ????? ??? ??????????? ????????? ??? ?????????????????? ???
????????? ??????? 13 ??????????? 2005 ??? 30 ??????????? 2008.

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

? ??????? 77/388/???

3 ?? ?????? 2, ??????? 1, ??? ?????? ????????? 77/388/??? ??? ?????????????, ??? 17?? ?????
1977, ??? ?????????????????? ??? ?????????????? ??? ??????? ??????, ??? ?????????? ?? ????? ??????
???????? ?????????? – ?????? ?????????? ?????? ?????????????????? ??????: ?????????????? ?????????????
????? (?? ????. ????. 09/001, ? 49, ??? ?????: ???? ??????), ??????? ?? ??????????:

«????? [???] ??????????????:

1. ?? ?????????????? ??????? ??? ?? ?????????? ?????????????? ??? ?????????????????????? ?? ??????????
????????? ??? ?????????????? ??? ?????? ??? ?????????????????? ?????? ?????? ??? ?????????? ??? ??? ??????????
??? ??????».

4 ?? ?????? 5, ?????????????? 1, ??? ?????????? ?????? ?????????????? ?? ?????:

«?? “?????????? ???????” ?????????????? ? ?????????????? ??? ??????????? ?? ??????????? ??????? ??????????
?????? ?? ???????.»

5 ?? ?????? 11, ?, ?????????????? 1, ??? ?? ?????? ?????????? ??????? ?? ?????:

«?? ?????????????? ??? ??????

1. ?????? ?????????????? ??? ?????? ??????:

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

[...]».

? ??????? 2006/112

6 ?? ?????? 2, ?????????????? 1, ?????????? ??, ??? ?????????? 2006/112 ?????????????? ??? ??
????????????????? ??????? ??? ?????????????????????????????? ?? ?????????? ??????? ??? ??????? ?????????
????????? ??? ?????????????? ?????? ?????? ??? ?????????? ?? ??? ?????????? ?????? ?????????????? ?? ???.

7 ?? ?????? 14, ?????????????? 1, ??? ?????????? ?????? ??????? ???:

«?? “????????????? ???????” ?????????????? ? ?????????????? ??? ?????????????????? ?? ??????????? ?????????, ??
????????, ??????????? ??????»

8 ?? ?????? 73 ??? ?????? ?????????? ??????? ?? ?????:

«???? ??? ?????????????? ??????? ??? ??? ?????????? ?????????????, ?????? ?????? ??? ?????????????????? ???
?????? 74 ??? 77, ? ?????? ??????????? ??? ?????? ?????????????????? ??????????? ??????????? ???

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

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

9 ? Dixons ????? ?????? ?????? ?????????????? ?????????????? ??? ??? ??? ?????????????
????????????? ??????????, ? ?????? ?????????????? ??? ?????? ????

10 ? Dixons ?????????? ?? ??? American Express Europe Ltd (??? ????: AmEx) ?? ?????????
????????? ??? ??????, ?? ?????????? ?????????????????, ??? ????????? ??? ????? ????????? ???,
???????? ?????????????? ??? ??? AmEx ?? ?????? ?????????, ? Dixons ?????? ?????????????? ??
????????? ??? ?????? ??? ? AmEx ?????????????? ??? ??????????, ?? ??? ?????????? ???
????????? ??? ?????????????????? ??????????????, ?? ?????????? ??? Dixons ??? ??? ????
??? ????????? ? ?? ??? ????????? ?? ??? ?????? ????, ??? ??? ?????????? ??? ??????????

11 ??? ???? ???? ?????????? ?????????????? ??? ?????????? ??? ?????? ? ?????????? ??????
?? ?????? ?????? ??? ?????????? ??? ?????????? ? AmEx, ??? ?????????? ?????????? ?????????? ??
Dixons ?? ??? ????????? National Westminster Bank plc, ?????????? ??? ??? ?????????? ??????????
Streamline (??? ????: Streamline).

12 ??? ???? ???? ?????????? ??? ??? ??? ?????????????????? ??? ???? ???? ???? ????
????????????????? ?????? 13 ?????????? 2005 ??? 30 ?????????? 2008, ? Dixons ?????? ???
????????????? ??? ?????? ?????? ??? ???? Commissioners, ?? ?????? ?????????? ??? ?????? ???.

13 ? Dixons ?????? ?????????? ?????????? ??? ?????????? ?????????????? ?????????????? First-tier
Tribunal (Tax Chamber) ??? ???? ?????????????? ??? Commissioners ?????????????? ?? ???
????????????? ?? ?????????? ????

14 ? ?????????? ?????????? ??? ?????????? ?????????????? ?????????? ?????? ??????????
????????????? ??? ?????????? ??? ?????? ? ?????????? ?????????? ?? ?????? ??? ?? ???? ??? ??????,
????????? ?????????????????? ??? ?????????? ??? ? ?????????? ?????????? ??? ???? ???? ?????? ???
????? ?????????????????? ??????, ? Dixons ?????? ?????????? ?? ?????????? ?????? ??? ??? AmEx
??? ?? Streamline, ?????????? ?? ??? ?????????????? ??? ?????????????? ?? ?????????? ??? ??????
???? ?????????? ?? ??? ?????????????? ?????? ??????????

15 ???????, ??? ??? ?????????? ??? ?????????? ?????????????? ?????????????? ???, ??? ????
????? ??? ??????, ??? ? AmEx ??? ? Streamline, ??????????????, ?????? ????????? ??????
????????????? ?????? ??? Dixons ?????? ?????? ?????????? ?? ?????????? ?????????? ??????, ???
????? ?? ?????????? ?????????? ??? ?? ???? ?????????? ?? ?????????? ?? ?????????? ???
????????????????? ??????????????. ??? ?????????, ? Dixons ?????????? ?? ???? ??? ?? ??? ??????????
???? ?????????? ?????? ?????? ? AmEx ??? ? Streamline, ?? ?????? ?????????????????? ????? ???
????? ??? ???.

16 ??? ??? ?????????? ??????, ?? First-tier Tribunal (Tax Chamber) ?????????? ?? ?????????????
??? ?????????? ??? ?????????????? ??? ?? ?????????? ??? ?????????????? ?? ?????????? ??????????????
????????????:

«1) ??? ???? 14, ????????????? 1, ??? ????????? 2006/112, ??? ?????? ??? ????
????????????? ??? ? ???? ?????????????? ?????? ?????????????????? ??' ?????????????
????????????????? ??? ??? ? ?? ?????? ??? ?????????????? ?? ?????? ?????????? ??????????????????
???? ?????????????? ? ?????????????? ?????? ?? ?????? ??? ?????? ??? ?????????????????? ?? ??

2) "???? ? ????? ?????????? ?????? ?????????????????? ??? ?????? ????????? ???????, ?????????????????????? ? ??? ?????????????? ??? ?????????????? ?? ?????????? ???????, ?????????? ??????" "???? ??? ??????? ??? ??????? 14, ????????????? 1, ??? ????????? 2006/112;

4) ?? ????????? ????????? ?? ?????? ?? ????????? ?????????? ?????? ?????? ?? ??
 ????????????????? ?? ??????, ????????? ????????????????????? ?????? ????????? ?????? ?????????????????
 ????????? ?? ?????? ? ????????? ?? ?????? ?? ????????????????? ?? ?????????????????, ????????? ? ??
 ????????? ?? ????????? ????????? ??????????????" ?? ? ?? ????????? ?????? ?? ????????? ?? ????????? 73
 ?? ????????? 2006/112;»

[illegible]

??? ??? ???????? «?????????????» ??? ??? ?????? ??? ?????? 5, ?????????? 1, ??? ?????
 ??????? ??? 14, ?????????? 1, ??? ??????? 2006/112

20 ??????, ??? ????? ????????? ??? ?????????? ????????? ??? ? ??????????????????
 ??? ????? 5, ?????????? 1, ??? ????? ????????? ??? 14, ?????????? 1, ??? ????????? 2006/112

???? «?????????» ??? ?????????? ??? ?????????? ??? ?????????? ??? ??? ??????
??? ?????????????? ??? ?????????? ?????? ??????, ??? ?????????? ??? ?????? ??????????????
????????????? ?????? ??? ?????? ??????????????, ??? ?????????? ?? ?????????????? ????
????????????????????? ??? ?? ?????????? ?????? ?????? ?? ?? ?????? ?????? ?? ?????? (??, ??????????
??? 14?? ???????? 2005, C-435/03, British American Tobacco ??? Newman Shipping, ????????
2005, ? I-7077, ?????? 35? Optigen ?.??., ??????????????????, ?????? 39? Halifax ?.??.,
????????????????????, ?????? 51? ??? 3?? ????????? 2010, C-237/09, De Fruytier, ????????? 2010, ? I-
4985, ?????? 24, ??? ??? 18?? ????????? 2013, C-78/12, Evita-K, ?????? 33).

21 ??????, ?? ?????????????? ?????? ??? ?????? ??? ? ?? ?????? ?????? ?????? ??????????????
????????????? ??? ?????????????? ?????????????? ??? ?????? ??? ??? ?????????????????? ??? ?????????
?????????, ? ?? ?????????????? ?????? ??? ?????? ?????????????? ?? ?????????? ?????????? ?? ?????? ??
????????????? ??? ?????????????? ??? ?????????????? ?????? ?????? ? ?????? ?? ?????????? ?????? ???
????????? ?????? ?????????????????? ? ?????? ?????????????? ?????? ?????? ?????????? ??????????????
(??., ??' ??????, ?????????? Optigen ?.??., ??????????????????, ????????? 44 ??? 46, ?????? ??? 51
??? 55? Halifax ?.??., ??????????????????, ????????? 56 ??? 57? ??? 6?? ????????? 2006, C-439/04
??? C-440/04, Kittel ??? Recolta Recycling, ????????? 2006, ? I-6161, ????????? 41 ??? 44, ??????
??? Newey, ??????????????????, ?????? 41).

22 ?? ?????? ?????????????? ??? ?????????? ?????? ?? ?????????? ??? ?????? ?????? ??????????????
????????????? ??????? ??? ??? ??????? ??? ??????? 5, ?????????????? 1, ??? ?????? ?????????? ??? 14,
????????????? 1, ??? ?????????? 2006/112, ?????? ?????????????????? ?? ?????????????????? ?????????? ???
?????? ?????????????? ? ?????????? ?????? ??? ??? ?????????????? ?? ?????? ?????????? ??? ??????????
????????????? ??? (??., ??' ??????, ?????????????????????? ?????????? Optigen ?.??., ?????????? 51 ???
52, ?????? ??? Halifax ?.??., ?????????? 58 ??? 59).

23 ?? ??????????????, ??? ?????????????????? ??? ? Dixons ?????? ? ??????? ??? ??????? ???
????????????????? ??? ?????????? ??? ?????????? ?????? ?????? ?????? ?????????????? ?????????????? ??? ???,
????? ??????????, ? ?????????? ?????? ?????? ?? ?????????????? ?? ?????????????? ?????? ?????????? ??? ??
??? ??????? ??? ?????????? ?? ?? ?????????? ?? ???????.

24 ??????, ??????? ??? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ??????????????
??? ?????? ??? ??? ?????????? ?????? ??? ??? ? Dixons ?????????? ?????????? ?? ?? ?????? ??????
????? ?? ??? ?????????? ?????????????? ?? ??????? ? ?????????????? ?? ?? ?????????? ?????? ?????? ??
????????.

25 ???????, ??? ?????????????? ?????????? ?????????????????? ??? ?????????? ??? ?????????? ??????
?????? ???? ?????????, ??????, ?????? ?????????????? ??? ??? ?????????? ??? ?????????????? ??????????????, ?
Dixons ?????????? ??? ?????????????? ?????????? ??? ?????????? ?? ??? ?????????? ?????? ???.

26 ? ?????? ?????? ?????????????? ??????? ?? ?????? ?????????? ??' ?????????? ??? ?? ??????
????????? ??? ?????????????? ?? ?????????????? ?????????????????? ?????? ?? ?????????????? ??????? ??? ???
????????? ??? ?????? ?????????? ??? ??? ?????????? 2006/112. ??????????, ? ?????? ?????? ???
????????????? ?? ?? ?????????????????? ?????????? ??? ?????? ?????????????? ? ??????? ?????, ????? ??
??? ?????????? ??? ??????? ??? ?????????, ?? ??????????, ?????? ?????????? ?????????, ?????? ??? ??
??? ?????? ?? ??? ?????? ?????????????????????????????? ? ?????????? ?????.

27 ?????????, ?????? ??????? «?????????????», ??? ??? ??????? ??? ??????? 5, ?????????????? 1,
??? ?????? ?????????? ??? 14, ?????????????? 1, ??? ?????????? 2006/112, ??????? ??? Dixons ??? ???
????????? ???, ?????? ??? ?? ?? ?????????????? ?????????????????? ???????, ??' ?????????? ???
????????????? ?????? ?????? ?????? ?????????, ?????????????? ?????? ?? ?????? ?????????? ?????????????? ??
????????????? ?? ?????????? ??? ??????? ??? ?????????? ? Dixons.

????????? ????? ????? ?????? ??? ?????????????? ?????? ??? ??? ??????????????
????????????? (??, ?????????? ??? 7?? ?????????? 2010, C-53/09 ??? C-55/09, Loyalty
Management UK ??? Baxi Group, ??????? 2010, ? I-9187, ????? 51, ????? ??? ??? 8??
?????????? 2012, C-165/11, Profitube, ????? 51).

34 ??? ? ?????????? ?????????? ?? ?????? ??? ?????????????? ??? ?????????? ??????,
????????????????????? ??? ??????????: ??????, ? ?????? ??? ?????????????? ??? ???
?????????????, ? ?????? ?????????????????? ??? ?????????????? ?????????? ??? ??? ??? ??? ??
????????????? ??? ??? ?????????? ?? ?????? ?????????????? ??? ?? ?????????????? ??? ???
????????????? ??? ?????????????? ??? ?????????, ???, ?????????, ? ?????? ?????????? ????
????????????? ?? ?????? ??? ?????? ??? ??????. ? ?????? ??? ?????? ??? ?? ??????????????
?? ?????????????? ??? ?????????? ??? ?????????????????? ??? ?????? ? ?????? ?????????????????????? ??
??? ?????, ??? ?????????? ??? ?????????? ??? ?????????????? ?? ?? ?????????????? ?????????????? ????
????????????, ??? ?????????????? ?????????????????????? ????? ??? ?????????????? ?????????? ?
????????????????? ????? ?????????????????? (??, ??????? ??? 25?? ????? 1993, C-18/92, Bally, ???????
1993, ? I-2871, ????? 9).

35 ???????, ?? ??????? ??? ? ?????????? ??? ?????????? ?? ?????????????? ?????? ??????????
????? ?????????????? ????? ??? ??? ?????? ??? ??????, ?????? ??? ?? ??????????????????
????????????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ?????????? ??? ?????????????,
??? ?????????? ?? ?????????????? ?? ??? ?????????? ??? ??????. ? ??? ?????? ??? ? ??????
2006/112 ??? ?????????, ?????????????? ?? ?????????? ?????????? ?????? ? ?????? ?????????? «??
????????? ??????» , ??? ?????????? ?????????? ??? ??? ?????????? ??? ?????????????? ??? ???
????????? ?????? ? ??? ?????? ??????????. ?????????, ????? ?? ????? 11, A, ??????????? 1,
????????? ??, ??? ?????? ?????????? ??? 73 ??? ??????? 2006/112, ? ?????????? ??? ??????????????
??? ?????????? ??????? ?????? ?? ?????????????????????? ??? ?????? ??? ??? ?????????, ????? ???
??? ??????, ?? ?????????????? ??? ??? ?????? ??? ?????? (??, ?????????????????????? ??????????
Bally, ??????? 16 ??? 17, ?????? ??? Loyalty Management UK ??? Baxi Group, ????? 56).

36 ??? ?????????, ?? ??????? ??? ? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ?
Dixons ??? ??????? ??? ?????????? ?????????? ??? ?????? ?????? ?????????????????????? ??? ??????,
?? ?????????????? ??? ??? AmEx ??? ?? Streamline, ??? ?????????????? ?? ?????????????? ??? ? ??
????? ?????????? ??? ?????????? ??? ?????????????? ??? ?????????? ? Dixons ??? ??? ?????????? ???
???????? ??????

37 ?????, ??????, ??? ?????????? ??? ??? ?????????? ??? ?????????????? ??????????, ?
Dixons ?????? ??? ?????????????? ?? ?????? ?????????????????? ??? ??? ?????????? ??? ???
????????? ?? ??? AmEx ??? ?? Streamline ??? ??????, ??????, ?? ?????????? ?????? ?????? ????
????????? ?????????????? ?? ?????????????????? ?????????? ??? ?????? ?????????????? ?
????????????????????? ?????? ??? ?????? ??? ?????? ?????? 2006/112 ?????? ??? «?????????????
?????» , ?? ??????? ??? ?????????? ??? ?????????? ??? ?? ?? ??? ?????? ?????? ?????????? ??
?????? ?????????????????????? ?????? ??? ?????? ?? ?????? ?? ?????????? ?? ??? ? ?????????? ???
????????????? ??? ?????? ?????? ??? ?????????? ??? ?????????????? ??? ?????????? ? Dixons ???
????????? ??? ?????????? ??????

38 ??? ??? ?????????? ?????, ??? ?????????????? ?????????? ?????? ?? ?????? ? ?????????? ???
?? ????? 2, ????? 1, 5, ????????????? 1, ??? 11, A, ????????????? 1, ?????????? ??, ??? ?????
????????, ????? ??? 2, ????????????? 1, ?????????? ??, 14, ????????????? 1, ??? 73 ??? ???????
2006/112 ?????? ??? ?????? ???, ??? ?????????????? ?????? ?????? ??? ?????? ??????, ? ??????
????????????? ?????? ?? ?????????? ? ?????? ?????????????????? ?????? ?????????? ?????? ?? ?????
????????? ?????????? «????????? ??????» ??? ??? ?????? ??? ?? ?????? ?????? 2, ????? 1, 5,
???????????? 1, 2, ????????????? 1, ?????????? ??, ??? 14, ????????????? 1, ??? ???, ??? ????????

???? ?????? ?????????????, ? ?????? ?? ?????????????????? ?? ??????, ???' ???????
????????? ????????????? ?????? ?? ????????????? ?? ?? ????????????? ?? ?????? ?????, ??
?? ?????? ? ?? ?? ?????? ????????? ?? ????????????? ?? ????????????? ?? ????????????? ?? ?????
?? ?????? ?????? ????? ?? ????????????? ?? ?????????????????? ?? ?????? ?????? ?? ?????
?????????, ????????? «????????????», ??? ?? ?????? ?? ?? ????? ?????? 11, A, ??????????? 1,
????????? ??, ??? 73.

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

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

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

?? ?????? 2, ?????? 1, 5, ??????????? 1, ??? 11, A, ??????????? 1, ?????????? ??, ???
????? ??????? 77/388/??? ?? ?????????????, ??? 17?? ?????? 1977, ??? ??????????????
?? ????????????? ?? ?????? ??????, ??? ?????????? ?? ?????? ?????? ?????? ????????? –
????? ?????????? ?????? ?????????????????? ??????: ??????????? ?????????????? ?????, ?????
??? 2, ????????????? 1, ?????????? ??, 14, ????????????? 1, ??? 73 ??? ??????? 2006/112/??
??? ?????????????, ??? 28?? ??????????? 2006, ??????? ?? ?? ?????? ?????????? ?????
????????????????? ?????, ?????? ?? ?????? ??, ??? ?????????????? ????? ?????? ??
?????? ??????, ? ?????? ?????????????? ?????? ?? ?????????? ? ?????? ??????????????
?????? ?????????????? ?????? ?? ?????? ?????????? ?????????? «????????? ??????» ??? ??
?????? ?? ?? ?????? ?????? 2, ?????? 1, 5, ????????????? 1, 2, ????????????? 1, ?????????
??, ??? 14, ????????????? 1, ??? ??, ??? ?????????? ?????? ?????????? ??????????????, ?
????????? ?? ?????????????????????? ?? ??????, ???' ?????????? ?????????? ??????????????
?????? ?? ?????????????? ?? ?? ?????????????? ?? ?????? ??????, ?? ?? ?????? ? ??
??? ?????? ?????????? ?? ?????????????? ?? ?????????????? ?????? ?????????????? ?? ?????? ??
????? ?????? ?????? ?? ?????????????? ?? ?????????????????? ?? ?????? ?????? ?? ?????
?????????, ????????? «????????????», ??? ?? ?????? ?? ?? ?????? ?????? 11, A,
???????????? 1, ?????????? ??, ??? 73.

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

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