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«????????????? ?????????? — ?????????? — ????? ?????????????? ????? — ?????? 77/388/???  
— ?????? 17, ?????????? 5, ????? ??????, ?????????? ?? — ????? ?????????? — ??????  
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????????? ? Commissione Tributaria Regionale di Roma (????????????? ??????????????  
????????? ?????????? ????, ??????) ?? ?????? ??? 6?? ?????? 2015, ? ?????? ??????????  
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Mercedes Benz Italia SpA

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Agenzia delle Entrate Direzione Provinciale Roma 3,

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

????????? ??? ??? L. Bay Larsen, ?????? ???????, ?. ??????, J. Malenovský (?????????),  
M. Safjan ??? D. Šváby, ???????,

????????? ??????????: H. Saugmandsgaard Øe

?????????: I. Illéssy, ?????????? ???????????,

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14?? ?????? 2016,

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? Mercedes Benz Italia SpA, ?????????????? ??? ??? P. Centore, avvocato,

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Bonis, G. De Bellis ??? M. Capolupo, avvocati dello Stato,

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? ?????? ???????, ?????????????? ??? ??? L. Lozano Palacios ??? D. Recchia,

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1

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???. ??. 09/001, ?. 49), ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ???  
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2

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????: Mercedes Benz) ??? ??? Agenzia delle Entrate Direzione Provinciale Roma 3 (?????????  
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Mercedes Benz ??? ?? ?????????? ??? 2004.

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3

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[?????????] ??? ?????? ?? ?????? ??? ?? ?????? ?? ??????????, ??? ?????? ?????????? ???  
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4

?? ????? 13, B, ??? ?? ??? ?????? ??????:

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«2. ??? ????? ??? ?? ?????? ??? ?? ?????????? ?????????????? ??? ? ???? ?????? ???  
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5. ??? ????? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????????? ???  
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 ??? 3, ?? ?????? ?????????? ?????????? ??? ?????? ?????? ??? ??? ?????? ?? ?????? ??? ??????  
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6

?? ????? 19 ??? ????? ???????, ?? ????? «????????????? ??? ?????????? ??? ??????????»,  
????? ??? ?????????????? ??? 1 ??? 2:

«1. ? ??????? ?????????? ??? ?????????? ??? ???? 17, ?????????? 5, ?????? ???,  
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2. ??? ?????????? ??? ?????????? 1, ??? ?????????? ??? ???? ??? ?????????? ???  
????????? ????, [...] ?? ??? ??? ?????? ??????, ?? ??? ?????? ?????????? ??  
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7

? ??? ?????? ?????????? ??? ?????????????? ??? ???? 2006/112/?? ???  
????????? ??? 28?? ?????????? 2006, ??????? ?? ?? ?????? ?????? ?????? ??????????????  
????? (?? 2006, L 347, ?. 1), ? ?????? ?????? ?? ??? ??? 1? ?????????? 2007.

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8

?? ????? 10, ?????? 1, ??? decreto del Presidente della Repubblica 633 — istituzione e disciplina  
dell'imposta sul valore aggiunto (????????? ??? ?????? ??? ?????? ?????? ?????????? ????.  
633, ??? ?????????? ??? ?????? ??? ?????? ?????????? ???), ??? 26??  
????????? 1972 (GURI ????. 292 ?? 11?? ?????????? 1972), ??? ?????????? ??? ??  
????????? ??? ?????? ?????? ??? (?? ????: DPR 633/72), ??????:

«????????? ??? ????:

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9

?? ????? 19, ?????????? 5, ??? DPR 633/72 ?????:

«[?]?? ??? ??????????????? ?? ?????? ??????????????? ?? ?????? ??????????????? ?? ?????? ???????????????  
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10

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????? 19, ?????????? 5, ??? DPR 633/72 ?????? ??????????? ?? ??????????????? ???????????  
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11

????? ?? ?????? 19-bis ??? DPR 633/72:

«1. ?? ?????????????? ?? ?? ?????? 19, ?????????? 5, ?????????? ?????????? ???????????????  
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2. ??? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
????????? 1 ?? ?????? ?? ?????? ?? ?????? [...] ?? ?????????? ?? ?????? ?? ??????  
????????????? ?? ?????? 1 ?? 9 [??? ?????? 10 ??? DPR 633/72], ?????? ?????? ??  
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12

? ???? 36 ??? DPR 633/72 ????:

«(1) ??? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
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(2) ??? ? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
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(3) ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
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? ?????????? ????, ? ?????????????? ??? ???? ???? 19 ??????? ?????????? ??? ???? ???? ???? ????  
?? ?????????????? ??? ???? ?????????? ??????? ?????????? ??????, ?????????????? ????, ????  
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??? ???? ?????????? ?????? ??????. ? ?????? ?????? ?? ?????????? ??? ?????????? ??? ???? ????  
??? ?????????? ???, ?? ??? ?????????? ??? ?????????? ?????????? ?????? ????. [...] ??  
????????? ??? ?????????? ?????????? ?????????? ??? ?????? ?????????? ?????? ??? [...]  
?? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ???? 10,  
????????? 1.

(4) ? ?????? ?????????? ?? ??? ?????? ?????????? ???????, ?????????? ??? ???? ???? ??????????  
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[...].

(5) ?????? ???? ?????????????? ??????? ??? ?????????????? ?????????? ??? ???? ???? ???? ???? 19 ??????? ?????????? ???' ?????????? ??? ?????????? 3 ???  
????? ?????? ???? ?????????? ???' ???????, ? ?????? ?????????? ??? ???? ???? ???? ???? ???? ???? ????  
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????? ??? ?????????? ?????? ???, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? [...]»

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13

? Mercedes Benz ?????? ?????????? ??? ???? ?????????? ?????????? ??? ???? ???? ????  
??? ?????? Daimler-Chrysler ??? ??????.

14

??? ?????? ??? ???? ???? ???? ???? 2004 ? Mercedes Benz ??? ?????? ???  
????????????????? ??? ?????????? ???, ??? ???? ???? ?????? ?????? ??? ?????????? ???,  
?? «?????????» ?? ?????? ?? ??? ?????????? ?????????? ???, ?? ?????????? ??? ????  
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????????? ??? ?????????? ??? ?????????? ??? ???? ?????? ???' ??? 19-bis ???  
DPR 633/72 ?????? ??????.

15

?????? ?????????? ??? ?????? ??? ?????????? ?? 2008 ??? ?????? ?? ?????????? ???  
2004, ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ???? Mercedes Benz ???  
????? 1755882 ???, ?? ??? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????  
?? ???? ???? ?????? ??? ?????? ?????? ??? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ????  
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ???? ???? ???? ???? ???? ???? ???? ????  
????? ?????????? ??? ???? ?????? ?????????? ??? ???? Mercedes Benz, ?????????? ??? ??  
??' ?????? ??? ?????? ?????????? ??? 71,64 % ??? ?????? ??? ???? ???? ???? ???? ????.

16

? Mercedes Benz ?????? ?????????? ??? ???? ???? ?????? ?????? ??? Commissione  
tributaria provinciale di Roma (????????????? ?????????? ?????????? ?????????? ????,  
?????), ? ?????? ?????????? ?? ???????, ? Mercedes Benz ?????? ??? ???? ???

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Commissione Tributaria Regionale di Roma (????????????? ?????? ?????????? ??????????????  
????????????? ???, ???).

17

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????????? ???, ?? ??? ??????????, ? ?????? ?????????? ??? ?????????? ????? ?????????? ??  
????? 168 ??? 173 ??? 175 ??? ?????? 2006/112 ??? ?????????? ??????? ???,  
????????????? ??? ? ???' ????? 19-bis ??? DPR 633/72 ?????????? ?????????? ??????????????  
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18

??? ??? ??????? ??? ? Commissione tributaria regionale di Roma (?????????????)  
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«??? ??? ?????? ?????? ?????????? ??? ?????????? ??????????, ?????????? ??? ?????????? ???  
????? 168 ??? 173 ??? 175 ??? ?????? 2006/112, ? ?????? ?????????? ??? ?????? ???  
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????????????? ??? ?????? ??? ??????, ? ?????? ?????????? ?????????? ?????? (????????? ??? ??  
????? 19, ?????????? 5, ??? ?? ????? 19-bis ??? [DPR 633/72]) ??? ? ?????????? ??? ??????  
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19

???' ????, ??????? ?? ??? ?????? ??? ?????????????? ?????????? ?? ??? ?????? ??????????  
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??, ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???, ?? ??????  
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20

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?????????? 5, ??? ?? ????? 19-bis ??? DPR 633/72 ?????????? ?? ??????? ??? ??????  
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?????????? 5, ????? ?????, ??????? ??, ??? ????? ??????.

21

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?????????? 5, ????? ?????, ??????? ??, ??? ?? ????? 19 ??? ????? ?????? ???  
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22

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23

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??????, ??? ?? ??? ????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?? ??? ?? ??? ?? ??? ??  
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24

?????????, ?? ????? 17, ?????????? 5, ????? ?????, ??? ?????? ?????? ?????????? ???  
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????????????? ??????????, ?????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ?? ??? ??  
???? ?????????? (??., ??????, ?????? ??? 8?? ?????? 2012, BLC Baumarkt, C?511/10,  
EU:C:2012:689, ??? 24).

25

????? ?? ?????? 17, ??????????? 5, ?????? ??????, ?????????? ?, ??? ?????? ???????, ???????  
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???????, ??????? ???? ??? ?????? ??? ?????? 17, ??????????? 5, ?????? ??????, ??? ??  
????? ???????, ??? ??? ?? ?????? ??? ??? ????????, ??? ?????? ?????????????? ??? ??  
????? ??? ?????????????? ??? ?????? ??? ??????.

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????' ??????, ??????????? ?? ?????????? ?? ?? ?????? 17, ?????????? 5, ????? ??????,  
???????? ??, ??? ????? ??????, ?????????????? ?????? ??? ?????????? ??? ????? ??????????,  
???? ??? ?????? ??? ? ??????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??? ???  
???? ?????????? ?????????? ??? ?????? ?? ?????????? ?????????? ??? ?????????? ?????????? ??? ???  
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27

???????????????? ???? ?????? ???, ?? ??????????? ????? ??? ?????? ?????????? ?????????????? ??? ??  
????? 17, ?????????? 5, ????? ??????, ??? ????? ?????? ?????????? ?????????? ??? ???????????, ??  
????????? ?? ??? ?? ????? ?????????? ?????? ?????? ??? ? ?????????????? ??? ??? ??????????  
????? ?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? 17, ?????????? 5, ????  
?????, ??? ?? ??? ??????????.

28

????? ?????, ??? ??????????? ?? ???? 23 ??? ?????????? ???????????, ? ??????? ?? ?????  
17, ??????????? 5, ?????? ??????, ??? ????? ?????????? ??? ?????????????? ??? ??????  
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29

??????????, ?? ??????? ?????? ??? ?????? 17, ??????????? 5, ??? ?????? ???????, ?? ???  
????? ??? ?????? ?????? ??? ?????? ?? ???? «[?] ??????? ???», ???????????, ??  
?? ??????, ??? ?????? ??????, ??????????? ??? ? ?? ??? ????? ??????? ?????? ?? ??????????  
????????? ??? ?? ????? 19 ??? ????? ???????.

30

????????? 19, ?????????? 1, ??? ???? ?????? ?????? ?????? ?? ? ?????????????? ?? ???? ?? ?????? 17,  
????????? 5, ????? ?????, ??? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????? ??  
????????? ??? ?????? ?????????? ??? ?????????? ?????? ?????? ?? ?????? ?????? ?????????? ??????????  
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31

?????????, ? ?????????????????? ??? ??? 17, ??????????? 5, ?????? ??????, ????????? ??, ???  
????? ??????? ??????? ??? ??????????? ?? ??? ?????? ??? ??????? ?????? ??? ?? ???  
?????????? ?? ??????? ?? ?????? ?? ?????? ?? ??????????????? ?? ???????????????, ??? ?? ??? ??????  
??? ?? ??? ????? ?????????? ?????????? ?????????? ?????????? ?????? ?????? ??????????

32

?? ?????? ?????????? ???, ???' ???? ???????? ??? ?????? 17, ?????????? 5, ?????? ??????,  
????????? ??, ??? ?????? ???????, ?? ?????????? ?? ?? ?????? 17, ?????????? 5, ?????? ???  
????????? ???????, ?????? ??? ?? ???? ?????? 19, ?????????? 1, ??? ?? ??? ?????? ???????, ? ??????  
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33

?????????, ?????????? ?? ?????????? ??? ?????? ? ?? ?????? ??????? ?????? ?????? ??  
????????? ??? ?????? ??? ?????????? ??????????, ??? ??? ?????? ??? ?????? ???  
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????? ?? ?????? ?? ?????????? ?????? ??? ?????? ??? ? ?????????? ?????????? ?????? ??? ??  
????? ?????? ?? ?????????? ??? ?????? ?????????, ?????????? ??? ?????? 17, ?????????? 5,  
????? ??????, ????????, ??? ?????? ??????.

34

???????, ??????, ??? ?? ???? ?? ?????? ??? ?????? 17, ?????????? 5, ?????? ??????, ???  
????? ?????? ?????? ??? ?????????? ??? ? ?????????? ?????? ?????????? ??? ??? ??????????????  
??? ?????????? ??? ???????????, ???' ?????, ??? ?????? ??? ??? ?????? ???  
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????????????? ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? (??., ???????, ?????????? ??? 6?? ?????????? 2012,  
Portugal Telecom, C-496/11, EU:C:2012:557, ??? 40, ??? ??? 9?? ?????? 2016, Wolfgang  
und Dr. Wilfried Rey Grundstücksgemeinschaft, C?332/14, EU:C:2016:417, ??? 25).

35

?????????, ?????? ??? ?????? 17, ?????????? 5, ?????? ??????, ?????????? ??, ??? ??????  
???????, ?? ?????? ??? ?????????? ?? ?????????? ?? ?????????? ?????? ??? ? ?? ???  
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?????? [...] ??? ??? ?? ?????? ??? ?????? ??? ?????????, ??? ?????? ?????????????? ??? ???  
??? ?????????? ??? ?????? ??? ?????? ??? ??????».

36

????????? ??? ?? ?????? 17, ?????????? 5, ?????? ??????, ??? ?????? ???????, ??? ??????  
????????? ??? ?????? 17, ?????????? 5, ?????? ??????, ?????????? ??, ????,  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?? ??????  
??? ??? ?????? ?????? ???????, ? ?????? «????? ??? ?????????? ??? ?????? ???  
??????» ?????? ?? ?????? ?? ?????????? ?????? ??? ?????????? ??? ?????? ??? ??  
?????? ?????? ??? ?????? ??? ?????? 17, ?????????? 5, ?????? ??????, ??? ?? ??? ??????.

37

????? ????, ?? ?????????? ??? ?? ?????? ?????? ??? ?????? 17, ?????????? 5, ??? ??????  
???????, ?? ?????? ??????, ??????? ??, ??? ?? ??? ?????? 17, ?????????? 5, ???  
????????????? ?? ?????? «?????????».

38

????????? ??????? ??????????????, ?? ??? 17, ?????????? 5, ????? ???? , ??????? ??,  
?? ???? ???? ?????? ?? ?????? ?? ?????? ?????????????? ?? ?????? ??? ?????? ??? ??????????  
?? ?????????????????? ?? ??? ??? ?????? ?????????? ?????? ??? ?? ?????????? ???  
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39

????????????? ???, ?????? ??????? ?? ?????? ??? ?????? ??? ?????? ?????????? ??????????  
????????? , ?????? ?? ?????????? ? ?????? ??? ?????????? ??? ?????????? ??? ??????????  
????????????????? ??? (??., ?????? ???, ?????? ??? 9?? ?????? 2000, EKW ??? Wein  
& Co, C-437/97, EU:C:2000:110, ????? 41).

40

???? ???, ?????????? ?? ?????? 17, ?????????? 5, ?????? ???, ??????? ??,  
?? ???? ???? ?????? ?? ?????????????? ?????????????? ?? ??? ?????? ??? ?????????? ???  
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??????, ??? ?? ??? ?????? ??????, ??? ?? ?????, ??????, ? ?? ??? ?????? ?????? ?????????? ???  
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41

? ? ?????? ?????????? ???????, ???????, ?????????? ?? ??? ?? ?????????? ???  
????????? ??? ?????????? ?? ?? ??? 38 ??? ?????? ?????????? ?? ??? ?? ?????? ???  
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42

????????? , ?????????? ?? ?????? ?????? ?????? ?????? ?????? ?? ??? ?? ?????? ??? ??  
????????? ??? ?????? 17, ?????????? 5, ?????? ???, ??? ?????? ?????? , ??????????????  
?? ? ?????????? ??? ?????? ?????, ?? ?????? ?????? ?? ?????? ??? ?????? ??? ?? ???  
????? ? ?????????? ?????? ?? ?????? ??? ?????????? , ??? ?????, ?? ??? ?????? ?????? , ??  
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43

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????? ??? ?????? ?????????? ??? ?????, ?????????? ??? ?????? ?????????? ??? ??????????  
????????? ?? ?????? ?????? ?????? ?????? (??., ?????? , ?????? ??? 8?? ??????  
2012, ?????? ??? ?????? , C?524/10, EU:C:2012:129, ????? 35).

44

??????, ?????????? ?? ?????? ?????? ??? ?? ??? 17, ?????????? 5, ?????? ???,  
?????? ??, ??? ?????? ?????? ?????? ?????? ?????????? , ?? ?????????? ??? ?????? ??? ??  
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?????????, ???? ?? ?????????? ?????? ???, ?????????????, ?? ??????? ?????????? ?????????? ????  
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45

??????, ?????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ???????, ??????????????  
????? ??? ?????? 19, ?????????? 2, ??? ?????? ??????, ?? ?????????? ??? ?? ???  
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46

????????? ???, ???, ?????? ?? ?????? 19, ?????????? 2, ??? ?????? ???????, ???  
??? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ?????? ?????? 1 ??? ?? ???  
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? «?????????»  
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47

?????????, ?? ?????????? ??? ?????????????? ???, ?????????? ?? ?????? ??? ?????????? ???  
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????????? ??? ?????? ??? ?????? ??? ?????? 19, ?????????? 2, ??? ?? ??? ?????? ??,  
????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????????  
? ?????????? ?? ?????? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????  
?????, ?? ?????????? ??? ?????????? ??? «?????????» ??? ?????? ??? ?????? ???  
?? ??? ?????? (??., ??????, ?????? ??? 29?? ?????? 2004, EDM, C-77/01,  
EU:C:2004:243, ????? 77).

48

??????????, ??? ?? ?????????? ??? ?????????? ?????? ?????? ??? ??????????  
?????????? ?? ?????? «?????????» ??? ?????? ??? ?????? 19,  
????????? 2, ??? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ??????  
????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??.,  
?????, ?????? ??? 11?? ?????? 1996, Régie dauphinoise, C?306/94, EU:C:1996:290,  
????? 22? ??? 29?? ?????? 2004, EDM, C-77/01, EU:C:2004:243, ????? 76, ??? ??? 29??  
????????? 2009, NCC Construction Danmark, C-174/08, EU:C:2009:669, ????? 31).

49

??????, ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????????  
????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ???  
«?????????» ??? ?????? ??? ?????? ??? ?????? 19, ?????????? 2, ?????? ??????, ??? ??????  
??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ??????  
????? ?? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
????????? , ? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???.

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 ?????????? 5, ????, ????, ??????? ?, ??? ?? ????? 19 ?? ????? ??????? ??  
 ??????????? ?? ?????? ??????????? ??????? ??? ?? ?????? ???????, ??? ?? ???????  
 ??? ??????? ??? ?????? ?????, ?? ?????? ??????????? ?? ?????????? ????:

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

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

???' ???? ???????, ?? ??? 17, ?????????? 5, ???? ??????, ??????? ??, ??? ?? ?????? 19  
 ??? ?? ?????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ??? ??????????????  
 ??? ?????????? ??? ?????? ???, ??? ?????? ?? ??? ?????? ?????? ?????? ?????? – ????  
 ?????? ??? ?????????????? ?????: ?????????? ?????????? ????, ??? ?????????????? ??  
 ?????? ?????????? ??? ?????? ??? ?????? ???????, ??? ?? ?????? ?????? ?????? ????  
 ?????? ??????, ?? ?????? ?????????? ?? ?????????? ??? ?????????? ????:

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

(\*1) \* ?????? ??????????????: ? ???????.