

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

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

??? 29?? ?????????? 2018 (*)

«????????????? ?????????? – ?????????? – ????? ?????????????? ????? (???) – ?????????? ??? ?????????? ?????????? ?????? ?????????? ?????? ?????? ?????? – ?????????? ?? ?????? ??? ?????? – ?????????? ?????, ?????????? ??? ?????????? ??? ??????»

???? ??????? C?548/17,

? ? ?????????? ?????? ?????????????? ?????????? ?????? ??? ?????? 267 ????, ??? ?????? ?? Bundesfinanzhof (????????????? ?????????? ??????????, ?????????) ?? ??????? ??? 21?? ?????? 2017, ? ?????? ?????? ??? ?????????? ??? 21 ?????????? 2017, ??? ?????? ??? ???

Finanzamt Goslar

????

baumgarten sports & more GmbH,

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

????????? ??? ??? J.-C. Bonichot (?????????), ??????? ??? ?????? ??????????,
????????? ??? ??? ?????? ????????, E. Regan ??? C. G. Fernlund, ????????,

?????? ??????????: M. Szpunar

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

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

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

- ? baumgarten sports & more GmbH, ?????????????? ??? ??? A. Brennecke,
- ? ?????????? ????????, ?????????????? ??? ??? T. Henze ??? R. Kanitz,
- ? ?????????? ????????, ?????????????? ??? ??? L. Lozano Palacios ??? A. C. Becker,
?????? ??? ?????????? ??? ??????, ??? ?????? ??? ?????? ??????????, ?? ?????????? ???
?????? ??? ?????? ????????,

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

???????

1 ? ?????? ?????????????? ?????????? ?????? ??? ?????? ??? ?????? 63 ??? 90 ???
?????? 2006/112/?? ??? ????????, ??? 28?? ??????? 2006, ?????? ?? ?? ???

?????? ????? ?????????????? ??? (?? 2006, L 347, ? . 1, ??? ????: ?????? ????.).

2 ?? ?????? ??? ?????????? ??? ?????? ?????? ??? Finanzamt Goslar
(??????????? ??? Goslar, ????????) ??? ??? baumgarten Sports & more GmbH (??
?: ?????) ?? ?????????? ??? ?????? ??? ????? ?????????????? ??? (???) ??
????????? ??? ?????????????? ?? ??????.

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

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

3 ?? ????? 63 ??? ?????? ??? ?????? ?? ????:

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

4 ?? ????? 64, ?????????? 1, ??? ?????? ??? ?????? ?? ????:

«?? ?????????? ????, ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ?????? ??????
??? ?????? ??? ?????? ? ?????? ?????? ?? ?????? ??? ?????????? ??? ?????? 14,
????????? 2, ?????? ?), ??? ?????? ?? ?????? ?????????, ?? ?????? ?????????? ??????
????????? ?????? ?????? ?????? ?????????? ? ?????????? ?????????, ?????????? ???
????????????? ?????? ?? ?????? ??? ?????? ?????? ?????????? ?????? ?????? ?????????? ??
????????? ?????? ?????? ?????? ?????????? ? ?????????? ??????..»

5 ??? ???? 65 ??? ?????? ?? ????:

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

6 ?? ????? 66 ??? ?????? ??? ?????? ?? ?????? ?????????? ?? ????:

«????? ?????????? ??? ???? 63, 64 ??? 65, ?? ?????? ??? ?????? ?? ?????????? ??? ??????
????????? ?????? ? ?????? ?????? ?????????? ?????????? ??? ?????? ?, ??? ?????? ??????????
??????????:

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

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

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

7 ??? ???? 90 ??? ?????? ?? ????:

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

2. ?? ?????????? ?????? ? ?????? ?? ?????? ??? ?????? ??? ??????, ?? ?????? ??? ?????? ??
????????? ??? ? ???? ?????? ??? ?????????? 1.»

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

8 ?? ?????? 13, ?????????? 1, ?????? 1, ??? Umsatzsteuergesetz (????? ??? ???? ???)
????? ????????, ??? ????: UStG) ?????? ?? ????:

«О?????? ?????????????? ?????????????:

1. ????? ?????? ??? ?????????????? ??????? ??? ??? ?????????? ????????

a) ?? ?????????? ??????????? ?? ???? ?? ???? ?? ???? ?????????? ?????????? (????? 16,
????????? 1, ????, ?????), ???, ?? ???? ?? ???? ?????? ?????????? ?????????? ?????????? ??????
????? ?? ???? ?????? ??????????? ?? ?????. ???, ?????? ?????? ?? ???? ?? ???? ?????? ??????
????? ?????? ?????????? ?? ???? ?? ???? ?????? ?? ???? ?????? ?????? ?????? ?????? ??????????
????????? ?????? ?????????? ???????. ?? ?????????? ?????????? ?????? ?????? ?
????? ?? ???? ?????? ?? ???? ?? ???? ?????? ?? ???? ?? ???? ?????? ???? ?????? ?, ?
????????? ?????? ?????????? ?????????? ?????? ?? ???? ?? ???? ?????? ?????????? ??????????
????? ?? ???? ?????? ?????????? ?????????? ?,

b) ?? ?????????? ??????????? ?? ?? ???? ?? ?? ?????? ?? ?????????? ?????????? (????? 20),
????? ?? ?? ???? ?? ?? ?????????? ?????????? ?????? ?????? ?? ?? ?????? ?? ?? ?????? ?????????? ??
?? ?? ???? ?? ??????»

9 ?? ?????? 17 ??? UStG ?????????? ?? ???;

«1) ??? ?????????? ?????????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ?????????????? ???
????? ??? ?????? ??? ?????? ??? ?????? 1, ?????????? 1, ?????? 1, ? ?????????????? ???
????????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ?? ?????????? ?? ??? ?????? ??? ??????
????????? ????. [...]»

2) ? ?????????? 1 ??????, ???' ???????, ?? ??????? ???

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

[...] »

10 ?? ????? 20, ????, ???????, ??? UStG ?????? ?? ???;

1. ??? ?????? ? ?????????? ?????? ?????? (????? 19, ?????????? 3) ??? ?????? ??
500 000 ??? ?????? ?? ?????????? ?????????? ??????, ?

2. ? ???????, ???? ??? ?????? 148 ??? Abgabenordnung (????????????? ??????),
????????????? ??? ?????????????? ?????????? ?????????? ?????? ??? ?????????? ??????????
????????????? ?????????????? ?????? ?????? ?????????? ??????????????, ?

3. ???? ?????? ??? ?????????????? ??????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???
???? ?????? ??? ?????? 18, ?????????? 1, ?????? 1, ??? Einkommensteuergesetz (????? ????
??? ?????? ??????????).

?? ?????????????? ?? ??? ????? ?? ???? ?? ???? ?? ???? ?????????????? ?????????? (?????? 16, ?????????????? 1,

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

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

11 ? ??????? ?????? ?????? ?????? ??? ?? ?????????? ??????? ??? ?????? ???
????????????? ??????????.

12 ??? ? ??????? ?????????? ?????????? ?????????? ?????????? ?????? ?? ??????????????
????????, ????????? ?????????? ??? ??? ?????? ???, ??? ??? ?????????? ??? ? ??????
????????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??? ???
Deutsche Fußball Liga GmbH (????????? ??? ?????? ??????????).

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

14 ? ??????? ??????????, ??? ??? ?????? ?????????? ??? ??? ?????? 2012, ?? ??? ???? ?? ???
?? ?????????? ?????????, ??????? ?? ?? ??? 13, ?????????? 1, ?????? 1, ????????? a, ???
UStG.

15 ??? ? ??????? ??? 2015, ??????? ?????????? ??????, ? ?????????? ??? ???? ???
Goslar ?????? ???, ?????????? ?????? «?????? ??? ?????????? ?? ?????????? ???
????», ? ?????? ??????, ??? ?? ??? 2012, ?? ?????????? ??? ??? ??? ??? ?????????? ???
????????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ???
????????? ??? 2015 ??? ?????? ?????? ?????????? ?????? ?????????? ???.

16 ? ???????, ?????????? ?? ??? ?????? ???, ?????????? ??? ?????????? ?????????? ??????????
?? ?????????? . ?????????? ?????????? ??? ? ?????????? ??? ?????????? ?????????? ??? ???
????? ??? ??? ? ?????????? ??? ?? ?????????? ?????????? ?? ?????? ??? ??? ??????????
????????? ??? ?????????? ??? ?? ??? ?????? ???.

17 ? ?????????? ??? Goslar ?????? ?????? ?????? ??? Bundesfinanzhof
(????????????? ?????????? ??????????, ???????).

18 ?? ?????????? ??? ?????? ?????????? ?? ??? ?????? ??? ?????? ?????? ??? ?????? ?? ??? ???
63 ??? ?????? ???, ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ? ?????????? ?? ???
????? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??????
????????????? . ?? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ???
????????? ?????????? ?????????? ???' ??????, ?? ?????? ??? ?????? ?? ??? ?? ???
????????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ??? ?????? ???
?????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

20 ?? ?????? ?????????? ?????????? ???, ?? ?????????? ?? ?? ??? ?????????? ????????

??? ?????? 63 ??? ??????? ???, ??????? ?? ??? ?????? ??? ?????????? ??? ?????? 90 ????,
?? ?????? ??? ?? ??????? ??? ??????? ??? ?????? ??????? ??? ?????, ??? ??????????
??????????, ??? ?????? ??? ?? ??????? ??? ?????? ??????? ??? ?????? ??? ??????. ????,
??????, ?? ??????????? ??, ?? ??????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,
??????????, ??? ?????? ???, ??? ?????? ??? ?????? ?????? ??? ?????? ???, ?? ?????? ???
?????? ?? ??????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???, ??? ???, ???
???? ?????? ?? ??????? ??? ?????? ??? ?????? ??? ?????? ?????? ???, ??? ??? ??????????????
??? ??????.

21 ??? ??? ??????? ????, ?? Bundesfinanzhof (????????????? ??? ?????????? ????)
????????? ?? ?????????? ??? ??????? ??? ?????????? ??? ?? ?????????? ??? ?????????? ???
???? ?????????? ????

«1) ????, ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????, ?? ?????? 63 ???
[?????? ????] ?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????????? ??? ?????? ??? ??????

?) ????

?) ????

2) ?? ?????????? ??? ?????????? ??? ?????? ??? ??????: ??????? ? ?????????? ???
????? ?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
????, ?????? ? ?????? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? (?? ??????) ??
????? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????;

3) ?? ?????????? ??? ?????????? ??? ?????? ??? ??????: ??????? ? ?? ??????
????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? 90, ??????????
2, ??? [?????? ????] ?? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???
????? 90, ?????????? 1, ??? ?????? ????, ??? ?????? ??? ?????????? ??? ?????? ???
????? ? ?????? ?????? ???????, ?????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
?? ?????????? ??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;

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

22 ????, ?????????? ???, ??? ?????? ??? ?????? ??? ?????????, ??? ?????? ??? ??????????
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
?? ?????? 267 ???, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ????. ??? ?? ?????? ???, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
????? ????. ??? ?? ?????? ???, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (?????? ??? 1??
????????? 2017, Município de Palmela, C-144/16, EU:C:2017:76, ??? 20 ??? ???
????????? ???).

23 ?? ??????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ?? ??? ?????? ??? ?????? ??? ?????? 63 ??? ?????? ??? ?????? ??? ?????? ???
?????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
«?????????????», ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?????????? ??? ???

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

24 ?????????? ??????, ??????, ??? ?? ??? 64, ?????????? 1, ??? ?????? ????,
?????? ?????????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?? ?????????? ???
«????????????????» ?? ?????? ?????? ?? ?????? «????????????? ??????????
????????? ?????? ?????????? ? ?????????? ??????», ????? ?????? ?????? ???
????????? ??? ?????? ?? ??? ?????? ?? ?????? ?????? ??? ?????? ?????? ???
?????.

25 ?? ?? ??????, ?????? ?? ????????, ?? ?????????? ???, ?? ?? ?????????????? ??? ??????????, ?? ??????
????? ?? ??????????????, ?? ?????? ?????????? ???, ???' ??????, ?? ?????????????? ??
?? ????? 63 ??? ?????? ???, ?????????? ?? ?????????? ?? ?? ?????? 64, ??????????
1, ??? ?????? ???, ??? ?? ?????? ??? ?????????? ??? ?? ?????????? ??? ?
????????? ???, ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?? ?????? ?????????? ??????????
??? ??? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?? ?????????? ??????????
??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ?,
????? ?????? ?????? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ???
????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ???, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

26 ??????, ?????? ?? ??????????, ??????, ???, ??? ?? ??? 63 ??? ?????? ????,
? ?????????? ?????? ??? ?????? ?????? ?????? ??? ? ?????? ?????????? ?????? ???
????? ?????????????? ??? ?????? ??????.

27 ??????, ??? ?? 64, ?????????? 1, ??? ?????? ???, ?? ?????????? ??????,
?? ?????? ?????????? ?????? ??????, ?????????? ??? ?????????? ?????????? ??????, ???
??? ?????? ??? ?? ??? ?????? 63, ??? ?? ??? ?????? ?????? ?????? ??? ??????
????????? ?? ?????? ???.

28 ??? ?? ?????????? ?????? ??? ?? ?????? ?????????? ??? ?????? ???, ??? ??
????? ?? ?????? ?????????? ?????? ?????????? ??? ??????, ? ?????????? ?????? ???
????????? ??? ?? ?????? ?????????? ?????? ??? ?? ??? ?????? ??? ?????????? ???
????? ?????????? ?? ?????? ?????? (??., ??????, ?????? ??? 3?? ?????????? 2015,
Asparuhovo Lake Investment Company, C-463/14, EU:C:2015:542, ??? 50).

29 ??????, ??????, ??? ?????? ?????????? ?? ?????????? ??? ? ?????? ???
????? ??? ?????? ?????? ?????? ?? ?????? «?? ?????? ?????????? ??? ??????
????????? ?????? ?????????? ?? ?????????? ?????? ??????», ??? ?????? ??? ?????? 64,
????????? 1, ??? ?????? ???.

30 ?????? ??????, ??? ?????????? ?? ?????? ?????? ?????????? ??? ??????
?????????, ?????? ?? ?????????? ??? ?? ?????? ?????? ??? ?????? ?? ??????????
????????? ??? ?? ?????? ???, ? ?????? ?????????? ??? ?????? ?????????? ??? ??
????????? ??? ?? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ??
????? ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ??
????? ??? ?? ?????? ?????? (??., ???' ??????, ?????? ??? 3?? ?????????? 2015,
Asparuhovo Lake Investment Company, C-463/14, EU:C:2015:542, ??? 49).

31 ?? ??? ?????????? ?????? ???, ??? ??? ?????????? ??? ?????? ??? ??????
?????? ?? ?????? ?? ?????? ??????, ? ?????????? ??? ?????? ??? ?? ?????????? ???
????? ??? ?????? ?????? ??? ?? ?????? ?????? ??? ?????? ?????? ??? ?????????? ???
????????? ??? ?? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ??????????
??????, ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ??????????

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

32 ??????? ??? ???????, ??? ??????????? ?????????? ??????? ?? ????? ? ???????
??? ?? ????? 63 ??? ??????? ???, ?????????????? ?? ?????????? ?? ?? ?????? 64,
?????????? 1, ??? ??????? ???, ??? ??? ?????? ??? ?????????? ??? ?????????? ?? ?? ?????????? ???
? ?????????? ??? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ??????????
????????? ?????????? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ?????????? ??????????
?? ?????????? ??????, ??? ? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? , ? ??????
????????? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????????? ?????? ??? ?????????? ?? ??????
??? ?????? ??? ?????? ??? ?? ?????? ?????????? , ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????? ?????? ??? ? ?? ?????? ??????????.

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

33 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ?????? ?????????? ??? ?????? ??????
??? ?????????? ?????????????? ??? ?????? ?????????? ??? ?????????? ?????????? , ?' ???
????????? ?? ?????????? ??? ?? ?????????? ?????? . ?? ?????? ??? ?????? ??????????
????? ?????????? ?????????? ??? ?????????? , ??? ?????? ?? ??? ?????????? , ??? ??????????.

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

? ? ?????? 63 ??? ?????? 2006/112/?? ??? ?????????? , ??? 28?? ?????????? 2006,
????????? ?? ?? ?????? ??????? ??? ?????? ?????????????? ?????? , ?????????????? ??
????????? ?? ?? ?????? 64, ?????????? 1, ??? ?????? ?????? , ??? ??? ?????? ???
????????? ?? ?? ?????????? ??? ? ?????????? ?????? ?????? ?????? ??? ?? ?????????? ???
????? ??? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??????????
??? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? , ? ?????? ??????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ??? ?????? ??? ?? ??? ?????? ?????? , ?????????? ?????? ??? ?????????? ?????? ??? ?????????? ???
????? ??? ?????? ?????? ??? ? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? .

(?????????)

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