

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

??? 2?? ???????? 2020 (*)

«???????????????? ?????????? – ?????????? – ?????? ????????????????? ?????? (???) – ?????? 2006/112/? – ?????????? – ?????? 135, ?????????? 1, ?????????? ?? – ?????????? ??? ?????????? ?????????????? ?????????? ?????????? – ?????? ?????? ??? ?????????????????????? ??? ?? ?????????????? ?????????? ?????????? ??? ?????? ??????????»

???? ???????? C?231/19,

?? ?????????????? ?????? ?????????????????? ?????????? ???????? ??? ?????? 267 ?????, ??? ???????? ?? Upper Tribunal (Tax and Chancery Chamber) [????????? ?????????????? ?????????? (????? ?????????????? ??? ??????????????????), ???????? ??????????] ?? ?????????? ??? 15?? ???????? 2019, ? ?????? ?????????? ??? ?????????????? ????? 15 ???????? 2019, ??? ?????????? ??? ??????

BlackRock Investment Management (UK) Ltd

?????

Commissioners for Her Majesty's Revenue and Customs,

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

????????????? ??? ????? J.-C. Bonichot (?????????), ?????????? ??????????, M. Safjan, L. Bay Larsen, C. Toader ??? N. Jääskinen, ??????????,

????????? ??????????????: P. Pikamäe

?????????????: C. Strömholm, ?????????????? ?????????????,

????????? ?????? ??? ?????????? ?????????????? ??? ?????????? ??? ??' ?????????????? ?????????????? ??? 18?? ?????????????? 2019,

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

– ? BlackRock Investment Management (UK) Ltd, ?????????????????? ??? ??? N. Skerrett, solicitor, ??? L. Poots, barrister, ??? ??? A. Hitchmough, QC,

– ? ?????????????? ??? ?????????? ?????????????, ?????????????????? ??? ?? Z. Lavery ??? ??? F. Shibli, ?????????????????? ??? ??? R. Hill, barrister,

– ? ?????????????? ??????????, ?????????????????? ??? ??? L. Lozano Palacios ??? ??? R. Lyal,

????? ???????? ??? ???????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?????????????? ??? 11?? ?????????? 2020,

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

?????????

1 ? ???????? ?????????????????? ?????????????? ?????? ??? ?????????? ??? ???????? 135, ??????????????

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

2 ? ?????? ????? ?????????????? ??? ????????? ?????????? ?????????? ?????? ??? BlackRock Investment Management (UK) Ltd (??? ?????: BlackRock) ??? ??? Commissioners for Her Majesty's Revenue and Customs (??????????????? ??? ???????????????? ??????, ?????????? ??????????) (??? ?????: ?????????????? ??????) ?????????? ?? ??? ???????? ??? ?? ?????? ?????? ?? ?????????????? ?????? ?? ??? ?????????? ?? ???????????????? ??? ?????????????? ??? ??? ?????? ?????????????????? ?????? (???) ??? ?????????????????? ??? ?????? 135, ?????????????? 1, ?????????? ??, ??? ?????????? ?????? ???.

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

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

3 ?? ?????? 1, ???????????????? 2, ?????????? ????????, ??? ?????????? ?????? ??? ?????? ?? ?????: «?? ?????? ??????, ? ???, ??? ?????????????????? ?????? ?????? ??? ?????????? ? ??? ??????????????, ?? ??? ???????????????? ??? ?????????????????? ??? ??????? ?????? ? ?????? ?????????????? ?????, ?????? ?????????????? ?????? ??? ?????????????? ??? ??????? ??? ??????, ? ?????????? ?????????????? ?????? ?? ?????????? ??? ?????????????? ??????????????, ?? ?????? ?????????????? ??? ??????».

4 ?????? ?? ?????? 2, ???????????????? 1, ??? ?? ??? ??????????:

«????? ??? ???????????????? ?? ?????????????? ??????????:

[...]

?) ?? ?????????? ??????????????, ??? ?????????????????????????? ?? ?????????? ?????????? ??? ?????????? ?????? ?????????? ?????????? ??? ?????????????????? ?????? ?????? ??? ?????????? ?? ??? ?????????????? ??? ??????, [...]]».

5 ? ??????? IX ??? ?? ?????? ??????????, ? ?????????? ?????????????????? «?????????????», ?????????????????? ?? ?????? 131 ??? 166 ??? ??????????.

6 ?? ?????? 131 ??? ?????????? ?????? ???, ?? ?????? ?????????????????????? ??? ?????????????????? «????????? ??????????????» ?????????? 1 ??? ?? ??? ??????, ??????? ?? ?????: «?? ?????????????? ??? ?????????????????? ??? ?????????? 2 ??? 9 ?????????????????? ?? ??? ?????????????? ?????? ?????????????????? ?????????????? ??? ?? ??? ?????????????????? ??? ?????????????? ?? ?????? ?????? ??? ?? ?????????????????? ??? ?????? ??? ?????? ?????????????? ??? ?? ?????? ?????????????????? ??? ?? ?????????????????? ?????? ?????????????????? ?????????????????? ? ??????????????».

7 ?? ?????? 135, ???????????????? 1, ??? ?? ??? ?????????, ?? ?????? ?????????????????????? ??? ?????????????????? «????????????? ?????? ??????????????????????» ?????????? 3 ??? ?? ?????? ??????, ?????????????? ?? ?????:

«?? ?????? ?????? ?????????????????? ??? ?????????????? ??????????:

[...]

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

20 ?? ?? ?????????????? ???????, ?? ?????? ?????????????? ?????, ???' ??????, ??
???????????????? ?? ?? ????? 135, ??????????? 1, ?????????? ??, ??? ?????????? ??? ???? ????
????????? ??? ??? ?????? ??????? ?????????????? ??????????????, ??? ? ?????????????? ?????????????
????????????? ?? ?????? ??????, ??? ???? ?????????? ?????????????????? ?????????? ? ??????
????????????????? ??? ? ?????????? ?????????? ??? ??? ???? ?????????? ?????????? ????
????????????????? ??? ??? ?? ??? ?????????? ?????????? ??? ??? ??? ???, ?? ???????????
????????????????? ?????????????, ?????? ?????? ?? ?????????????????? ?????????? ?????????????? ??? ?? ????
?????????????.

21 ?????????????????? ???, ??? ? ?????????????? ??? ?????? ?????????????, ?? ?????????????? ??? ??????
135, ?????????????? 1, ??? ?????????? ??? ???? ?????????????? ?????????????? ?????????? ??? ?????????? ???
????????, ?? ??????? ?????????????? ??? ? ?????????? ??? ?????????????? ??? ???? ?????????? ???
????????????????? ??? ??? ??? ?? ??? ?????????? ?????? ??? ???? (????????? ??? 25?? ????????? 2018,
DPAS, C-5/17, EU:C:2018:592, ????? 28 ??? ????? ?????????????????? ???????????).

22 ??????????, ?? ????? ??? ?????????????????????? ????? ?????????????? ??? ?????????????? ??? ??????
135, ?????????????? 1, ??? ?????????? ??? ???? ?????????? ?? ?????????????????? ?????, ?????????????? ??? ??
????????????? ?????? ?????????????? ?????????????????? ??? ?? ??????? ?????? ??? ? ??? ?????????????????? ??
????? ??????? ?????????????? ??? ?????????????????????? ?? ?????????? ??????? ??? ?????????????? ?????
????? (?????. ?????????? ??? 19?? ?????????????? 2018, Mailat, C-17/18, EU:C:2018:1038, ????? 37).
????????????, ????? ??? ??????? ?????????????? ??? ?????????? ????? ?????????????? ??? ?????????????????? ??
??? ?? ??? ??????, ? ??????? ?????? ?????????????? ?? ??? ?????? ??? ??????? 2, ?????????????? 1,
????????????? ??, ??? ?? ?????? ?????????? (????????? ??? 10?? ?????????? 2019, PSM «K», C-214/18,
EU:C:2019:301, ????? 43).

23 ??????????????????, ??? ? ?????? ?? ??????? ?? ? ??????? ?????????????? ??? ??? BFMI ??? ????
BlackRock ??? ???? ?????????????? Aladdin ??????? ?? ?????????? ?? ??????? ???????,
????????????????????? ???, ??? ? ?????????????? ??? ?????? ?????????????, ??????? ??? ???? ???? ????
????????? ?? ?????????????, ??? ?????????? ???, ?? ?????????? ??? ?????????????, ?????????????, ???
????????????? ??? ?? ?????? 1, ?????????????? 2, ?????????? ??????, ??? ?????????? ??? ???? ?
?????, ??? ?????????????????? ?????????, ?????????????? ?? ??? ?????? ??????? ??? ??????? ??
????????????????????????? ?????????, ??? ?? ?? ?????????? ? ?????????????????????? ??? ?????????????? ???
???. ?????????? ??? ??? ?????? ???, ??????? ??????? ?????????????? ??? ??? ? ??????????????????
????????????? ? ?????????????? ??? ?????????????????? ?????? ??? ?? ?????????? ??? ??????? ??????????????
????? ?????? ??????? ?????? ??? ???? ?????????????????? ?? ?????????????? ??? ?????????????? ??????????????
????????, ??? ??????? ? ?????????????????????????? ?? ?????? ?????????? (????????? ??? 18?? ??????????????
2018, Stadion Amsterdam, C-463/16, EU:C:2018:22, ????? 22 ??? ????? ??????????????????????
?????????????).

24 ?? ??????????????, ??? ? ??????? ? ?????????? ?????????????????? ??? ??????? 51 ??? ?????????????
???, ??? ?? ?????????????? ??? ?????????? ??? ??????????????, ?????? ??? ???? ??' ??????????????
????????????, ?????????????? ??? ? ??? ???? ?????????????? ?????? ?????????? ??? ??????? ???????
????????????? ?????????????, ??? ?? ?????????? ??? ?????????????? ???, ??? ?????????????????? ?????? ???
????????????? ?????????????????? ??? ?????????????????? ?????????????????? Aladdin, ??? ?????????? ? ?? ???? ???????
????????????? ?????????? ??? ??????? ?? ??????????, ??? ???? ?????????????? ??? ?????????????? ??? ???
????????????? ??? ?????????????????????? ?????? ?? ???? ??????????????, ?? ?????????????????? ??? ??????????????
????????????????? ???????.

25 ?????????????, ??? ?????????????????? ??? ??????????????, ?????????????????????? ?????????????? ???
????????? ??? ??????? 267 ???, ?? ??????? ?????? ?????????????????? ??? ?????????????????
????????????????????? ??? ?????????????? ??? ??????? ??????, ?????????????? ??? ???? ?????????? ??? ???
????????????????????? ?????? ?????? ?? ?????????? ??????????????????. ? ?????? ??? ?????????????????? ??????????????????

??? ?? ????????? ??? ?????? ???????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
??? ?????????? ??? ?????????? ?? ?????????? ??? ??? ?????????? ??? ?????????? ????? ?????????????
(????????????? ??? 13?? ????????????? 2005, Parking Brixen, C-458/03, EU:C:2005:605, ????? 32, ???
??? 21?? ????? 2015, Kansaneläkelaitos, C-269/14, ?? ?????????????????, EU:C:2015:329, ?????
25).

26 ?? ?????????????, ??? ?? ??????? ??? ?????????????????? ?????????????? ?????????????? ??? ??
?????? ?????????????? ??????? ??? ? ?????????? ????? ?????????? ??? ??????? ?????? ???????
????????????? ?????????? «????????? ??????».

27 ????? ??????????, ?????????????? ?? ?????? ?????????? ??? ?? ??? ?????????????????? ?????????, ?
?? ????? ??????? ?????????????? ??????? ?? ?????????? ?? ??????? ???????.

28 ??????, ?????? ?? ?????????? ?????????? ??? ?????????? ??? ? ??????? ??? «????????? ??????»
?????? ?? ??????????, ????? ?? ?????????????? ??? ??????????????, ??? ????? ??????????????, ???
?????? ? ?????????? ?????????????? ??? ??????? 42 ??? ?????????????? ???.

29 ??????, ?????? ??????? ?????????????? ????? ??????? ?? ?????????? ??? ??? ? ??????????????
????????????? ?????????????? ??? ?????? ??????? ???, ??????????????, ????? ?????????????? ??????? ??
????????????? ?? ??? ? ?????????????????? ?????????????? ?????????, ?????????????? ????? ????
????????????? ?????????????? ?? ??? ?????? ??????. ?????????????, ??? ?????? ??????? ?? ??????????
?? ?????????????? ??????? ?????????, ????? ??? ?????????? ?????????????? ??? ????? ?????????, ????? ??
????? ??? ?? ?????????????? ??? ??? ?????????????? ?????????? ??? ?????? ?????????? ??? ??????????????
????????????? (????????????? ??? 25?? ?????????????? 1999, CPP, C-349/96, EU:C:1999:93, ????? 30,
??? ??? 18?? ?????????????? 2018, Stadion Amsterdam, C-463/16, EU:C:2018:22, ????? 23 ???
????? ?????????????????? ?????????????).

30 ?????????, ?? ?????????????? ?????????? ??? ?????????? ?????????? ??????? ??????? ??
????????????????????? ??? ?????? ???????, ??? ?????????? ?? ??? ?????? ?????????? ?? ?????????? ?? ??? ??
?????? ??????? ??? ?? ?? ?? ?????????????? (?????. ?????????? ??? 19?? ?????????? 2012, Deutsche
Bank, C-44/11, EU:C:2012:484, ????? 27).

31 ????? ?? ?????????? ?????????? ??? ?????????? ?????????????? ??? ??? ?????????? ?????????????, ?
????????? ?????? ?????????? ??? ??????? ??????? ??????? ?????????????????? ??? ??????????, ?? ??? ???????
?? ?????????????? ?????? ? ??????? ?????????????? ??? ?? ?????????????? ??? ?????????????? ?????????????? ???
?? ?????? ?????? ? ??????? ?????????????? ??? ?? ?????????????? ??? ?????? ??????????????. ?? ?? ?????
????????? ?????????? ?? ?????? ??? ?? ?????????????? ?????????? ?? ??????? ?? ?????????? ??? ??????
????????????????? ?????????????????? ?? ?? ?????? ?????????? ???, ??????????, ?? ?????????????????? ????? ??
????????????? ?????????????????? ??? ?????? ?????????????, ?????? ?? ?????????? ??? ?????????????? ???
????????????????? ??? ?????? 135, ?????????????? 1, ?????????? ??, ??? ?????????? ????? ???.

32 ??????, ?????????????????? ???, ????? ?????????????????????, ?? ?????????? ?????????? ???
????????????? ?? ?????????????? ??????? ?????? ??????? ?????????????? ??? ?????? ?????????????? ??????????
??? ?????????? ?????? ?????? ?????? ?????????, ????? ?????????????????? ??? ?? ?????????????? ??????? ???
????????????? ??? ?????????? ??? ?????????? ??? ?????????????? ??? ?????????????? ? ?????????????? Aladdin, ??
??? ??????? ? ??? ?????????????? ??? ?????????????? ??? ?????????????? ?????????????? ??? ? ?????
????????????? ??? ?????????????? ??? ?????? ?????????????.

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

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

34 ???????, ?? ?????????????? ????? ??????? ??? ? ??????? ??????????? ??????????????
????????????????? ?????? ??????? ???????, ??? ??????????????? ??? ??? ??????? ??????????? ???
????????????? ??? ?????????????? ??? ??????? ??????????? ??? ??? ??? ??????? ??????? ??? ??????????
??????, ??? ?????? ??????????? ??????? ??????????????? ??? ??? ??????????? ??? ??????????
????????? (?????. ????????? ??? 19?? ????????? 2012, Deutsche Bank, C-44/11, EU:C:2012:484,
???????? 26 ??? 27).

35 ?????????, ??? ?????? ?????????????? ??? ?????????????????? ?? ?????????? ?????????? ?????? ???????
??? ?????????????????? ?????????????????? ?????????? ?????????????? ??? ? ?????? ?????? ??????? ?? ?????????
?? ?????? ??? ??? ?????? ?????????????? ????. ??????????, ?? ?????????????? ??? ?????? ?????? ? ??????????
?? ?????????????? ??? ?? ?????????? ?????????????? ?????????? ?????? ?????????? ?????????? ????
?????????????????? ?????????????????? ??? ??? ?????????? ??? ?? ?????????? ?????, ?????? ?? ??????????
????? ?????????? ?????????????????????? ??? ?????????? ??? ?? ?????????? ? ?????????? ?? ?????? ?
????????????????????? ??? ?????????????? ??? ??? (????????? ??? 18?? ?????????????? 2018, Stadion
Amsterdam, C-463/16, EU:C:2018:22, ?????? 26 ??? ?????? ?????????????????????? ??????????????).

36 ??????, ? BlackRock ?????????????? ??? ? ?????????? ??????? ?????????? ?????? ?????????? ???
????????? ??? ??????? ??????. ??????????????????, ????? ??? ?????????? ?????, ?????????? ? ?? ?????
????????? ??? ?????????????? ?? ?????????????????? ?????????????? ?????????????? ??? ?????????? ?????????????
????? ?????????? ?????????, ?????????????, ??? ?????????????? ?? ?????????????????? ?????????????????? ?????????????????
????? ?????????? ?????????? ?????????? ??? ?????????? ????. ?????????, ? ?????????????????? ??????????????
????????????????? ?????????? ??? ?????????????????? ??? ?????????????????? ?????????????? ?????? ?????? ??????, ?????
??? ?????? ??? ?? ?????? ??????????, ??? ?? ?????????????????? ?? ??? ?????????? 53 ??? 54 ???
????????????? ??? 4?? ?????? 2017, ?????????? ?????? ?????????????????????? (C-274/15, EU:C:2017:333).

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

38 ?????????, ?? ??? ?? ?????? ?????????, ?? ??????????????? ??????????????? ??? ??????????
????????????????? ??? ?????????? ??? ??????? 132, ?????????????? 1, ?????????? ???, ??? ?????????? ?????
???. ?? ?? ?????? ??????, ?????, ?????????????? «??? ?????????? ?????????????? ?? ???????
????????????????????????? ??? ?????????????????? ?????????? ??????????, ??? ??????? ??????????????????
????????????????????? ??? ?????? ? ??? ??? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????????? ???
????????????????? ?????? ?????, ?? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????????
?????????????? ??? ??? ?????????? ??? ?????????????????????? ??????». ?? ?? ???????, ? ?????????? ?????
????????? ?? ?????? ?????????????? ??? ?????????????????????? ?????????????? ??? ??? ??? ?? ?????????????? ?? ???
????????????? ??? ?????????? ?????????? ??????????????. ?????????, ?????????????? ?????????????????? ??????????????
????????????????? ?????????? ?? ??? ?? ??? ?????????????, ?????? ??????? ?? ??????????????? ?? ???
????????????????????? ??????????.

39 ??????????, ? ?????????? ??? ??????? 135, ?????????????? 1, ?????????? ??, ??? ?????????? ?????
??? ?????????????????? ?????? ?? ?????? ?? ?? ?????? ??? ?????????? ?????????, ?? ?????????????? ???
????????? ?????????????????? ?????????????? ??????????????. ?????????, ?? ??????? ??? ?????????????? ??????
??? ?????????????? ??? ?????????????? ??? ?????????????????? ?????????????????????? ?????? ?????????? ?????????
????????? ?? ??? ?????????? ???.

40 ??? ?? ??????? ?????????? ??, ???' ?????????? ?? ?????? ?? ?????????????? ??
????? 35 ?? ?????????? ??????????, ?? ?????? ?????? ??? ? ?????? ??? ????????? ??
?????? ?????? ?????? ?? ?????????? ??????? ?????????????? ?????????????????.

41 ??????, ?????? ?? ?????????? ?? ? ?????? ?????????????? ?????????????? ??? ??????
????????? ?????? ?? ?????????????? ?? ?????????? ?? ?? ??? ?? ?????????? ?? ??????????,
????? ?????????????, ?????????????? ??????????????. ????????, ?? ?????? ?????????????? ?????????
?? ?????????????? ?? ?????????????? ?? ?????? ?? ?????????? ?? ?????????? ? BlackRock ??? ??
????????????? Aladdin, ?????????? ?? ?? ??????? ?????? ?????????????????????? ?? ?? ??
????????? ?? ?? ?????????????? ?? ?????????????? ?? ?? ?????????? ?????????? ?????????.
?????????????, ??????? ?? ?? ?????? ??????, ?? ? BlackRock ?????????????????? ?????? ?????????
?????????, ?? ?????? ?? ?????????? ?? ?????? ?? ?????????????????? ??? ?? ???.

42 ??????????, ??????, ?? ?? ?????????? ?? ?????? ?????? ?? ?????? ?? ?????? ?????????
?? ?????????????? ?????????? ?? ?? ?????????? ?????????? ?? ?????????????????? ?? ?????? ??????????,
?? ?????? ?????????????? ?? ?????????????? ?????????????? ?? ???????, ?? ?? ??????????????
?????????, ?????????????????? ?????????????? ?? ?? ?????? ??????????. ????????, ??? ?????????? ??
????? 32 ?? ?????????? ??????????, ?? ??????????, ?? ??????????, ?????? ?????? ??
????????????????? ?? ?????????????? ??????.

43 ?????????, ??? ?????? ?? ?????? 13, ?, ?????????? ??, ?? ?????? ??????? 77/388/??? ??
?????????????, ?? 17?? ?????? 1977, ??? ?????????????????? ?? ?????????????? ?? ?????? ??????,
?? ?????????? ?? ??? ?????? ?????? ?????????? – ??? ?????????? ?????? ?????????????????
?????: ?????????????? ?????????????? ??? (?? ???. ??? 09/001, ? 49), ?? ?????? ?? ??????????,
????? ?????????? ?????????, ?????????? ?? ?????? 135, ?????????? 1, ?????????? ??, ?? ?????????
???? ??, ?? ?????????????? ????? ?????? ?? ? ?????????????? ?? ?????????? ??????????, ??? ??
?????? ?? ?????????????? ?????, ?????????????? ?? ?????? ?? ?? ?????? ?? ?????????? ??
????????????? ?? ?? ?????? ?? ?????????????? ?? ?????????? ? ?? ?????? ?? ?????????? ?????
(????????? ?? 4?? ?????? 2006, Abbey National, C-169/04, EU:C:2006:289, ?????? 66).

44 ?????????, ?? ?????????????? ?????????? ?????????????? ?? ?????????? ?? ?? ??????
????????????? ?? ?????????????? ?? ?????????????? ?????? ?? ?????????????? ??? ? ?????????? Aladdin,
????? ?? ?????????? ?? ?????????????? ?? ??????????, ?? ??? ??????????, ?? ?????????????? ??
?????? ?????????? ? ?????????????? ?? ?????????????? ??????????. ??? ?????????? ??, ???
????????????????? ?????????????? ?????? ?????? ?????? ?????????? ?? ?????????? ?? ?????? ?? ??????????
?? ?????????? ?? ?? ?????? ?? ?????????????????????? ?? ?????????? ?? ?? ?????????????? ??????????,
????????????????????????? ?? ?????? ?????????????? ?? ?? ?????????????? ?????????? ?????????.

45 ??? ?????? ?????????? ?? ?????? ?????????? ?????? ?? ?????? ?????????? ?? ?????????? ??
????????????? ?? ?????? 135, ?????????????? 1, ?????????? ??, ?? ?????????? ?????? ??, ??? ?? ??
?????? ?????????????? ?? ?????? ?????? ? ??? ?????????????? ?? ?? ?????? ??????, ???
????????????????? ?? ?????? 22 ?? ?????????? ??????????.

46 ?????????, ?? ?????????????????? ?????? ?????? ?? ?????? ??????, ? ?????????????? ?????????????
?? ?????????? ?????????????? ?? ?????? ?? ?????????????????? ?? ?????????????? ?? ?? ?????? ?? ??????????
?? ?????? ?????????????????? ?????? ? ?????? ?????????.

47 ?????????, ?????????????????? ?? ?? ?????????????? ?????? ?????? ??, ?? ??
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