

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

M. POIARES MADURO

??? 7?? ?????? 2006 1(1)

??????? C-106/05

L.u.P. GmbH

????

**Finanzamt Bochum-Mitte**

[?????? ??? Bundesfinanzhof (???????) ??? ??? ?????? ?????????????? ??????????]

«????? ??????? ??? – ?????????? – ?????? 13, ?, ?????????? 1, ?????????? ??, ??? ??, ???  
?????????? 2 – ??????? ??????? ?????????? – ?????? ??????? ?????????? ???  
?????? ??????? ??????? ?????????? – ?????? ??????? ?????????? ?????????? ???  
????????????????? ??????? ??????? ???????»

1. ?? ??? ?????????? ?????? ??????? ?????????????? ???????????, ?? Bundesfinazhof  
(???????) ??????? ??? ?????????? ??????? ??????? ?? ??? ??????? ??? ?????? ???????  
77/388/???, ??? 17?? ????? 1977, ??? ?????????? ??? ?????????? ??? ??????? ??? ??????  
????????? ?? ??? ?????? ?????? ?????? – ?????? ?????? ??? ?????????????? ?????:  
????????? ?????????? ??? (2) (?? ????: ??? ??????).
2. ??????????, ?? ?????? ?????? ??? ?????????? ??? ?????? 13, A, ?????? 1, ?????????? ??  
?? ??, ??? 2, ??? ?????? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
??? ?????? ?? ??? ?????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???  
????????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????????????, ??????? ??????  
??????, ??? ??????? ?????????? ??????????.
- I – ?????????? ??????????, ?????? ??????? ??? ?? ?????????? ??? ??????????  
???????
3. ? L.u.P GmbH (???: L.u.P) ????? ?????? ?????????????? ?????????? ??? ??????????  
??????, ?????????? ??????? ??? ?????? ?????? ?????? ?????????????? ??????? ?. Ingo  
Scharmann. ? L.u.P ?????????????? ?????? ?????? ?????? ??' ??????? ??? ???????  
????????????? ??? ?????? ?????? ??? ?????? ??????????. ?? ?? ??? ?????? ?????? ??????? ???  
????????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?? ?????? ??? ?????? ???????  
????????? ??????.
4. ?? Finanzamt Bochum-Mitte (???: Finanzamt) ?????? ??? ?? ??????? ??? L.u.P ???  
??? ??????? ?????????? ?????????? ??? ?????? ?????? ?????????? (???: ????: ???). ? ???????  
???? ??????? ?????????? ?????????? ??? ??? ?????????????? ??? ?? Finanzgericht ??

?????????? ???, ??? ?? ?????? 4, ?????? 16, ??????? c, ??? Umsatzsteuergesetz 1980/1993  
(????? ??? ?????? ?????? ???????, ??? ????: UStG), ? L.u.P ??????????, ???????, «????  
????????? ?????? ?????????? ?????????? ??????», ?? ?????????? ??? ?????????? ???, ???  
????????? ?????? ?????????? ?????? «???? ?????? ??????». ??????, ? L.u.P ??? ??????  
??? ??? ?? ?????? ??? ?????????? ?????? ?????????? ?????? ?????????? ?? 40 % ???  
?????? ??? ?????????? ??? ?? ??? ?? ?????? 4, ?????? 15, ??????? b, ??? UStG  
??????.

5. ???????, ?? ??? 4, ?????? 16, ??????? c, ??? UStG ?????? ???:

«???? ??? ?????? ??? ?????????? ??? ?????? 1, ?????????? 1, ?????? 1 ??? 3, ??????????????,  
?????? ??? ?????? 4, ?????? 16, ??? UStG, ?? ?????? ?? ?????? ?????????? ?????? ?? ??  
????????? ??? ??????????, ??? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??????  
??????????, ??????

[...]

) ?? ??????? ??? ?????????? ?????? ?????????? ??? ??? ?????? ?????? ?????? ??????????  
????????? ??? ?????? ?????? ??? ?????????? ?? 40 % ??? ?????????? ??? ??  
????????? ?????????? ??? ?????????? ??? ?????? ??? ??? ?? ?????? 15, ??????? c,  
?????? [...]

6. ?? ??? ?? ?????? ??? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??????????  
??????????, ?? ?????????? ?????? ?????????? ?????????? ??? ?? ??????????  
????????? (? ?? ?????? ??????) ?????????? ??? ?????????? ?????????? ??????????.

7. ??? ?? 4, ?????? 14, ?????? ???????, ??? UStG, «?? ?????? ??? ????????  
????????? ??? ?????? ??? ?????????? ??? ???????, ??? ???????????, ???  
??????????, ??? ?????????????, ??? ?????? ??? ?????? ?????????? ???????  
??????????, ??? ??? ?????? ??? ?????? 18, ?????????? 1, ?????? 1, ???  
Einkommensteuergesetz [????? ??? ?????????? ??????], ? ??? ??????? ???  
????????? ??? ?????? ??????» ?????????? ??? ???.

8. ??? ?? Bundesfinanzhof, ?????????? ?????? ?????????? ??? ??? ?? ?????? ???  
????????? ?????????? ?????? ??????, ?????, ?? ?????? ??? ?????????? ??? ??????????  
?? ??? 4, ?????? 14, ??? UStG. ???????, ??? ?? Bundesverfassungsgericht, ? ??? ??  
???? ?????????? ?????? ?????????? ?????????? ?????????? ??? ?????? ???  
????????? ??? ??? ??? ??????, ?????, ??? ?????? ?????? ??? ??????????.

9. ? L.u.P ?????? ??????? ??? ?????? ??? ?????????? ??? Finanzgericht ?????? ???  
Bundesfinanzhof, ?? ?????? ??????? ??? ?????????? ?? ?????????? ?????????? ???:

«????????? ?? ??? 13, ?, ?????????? 1, ??????? ?, ??? ?????????? 2, ??? ??? ??  
7/388/??? ??? ??????????, ??? 17? ??? 1977, ??? ?????????? ??? ?????????? ???  
????? ??? ?????? ??? ?????? ??? ?????? ?????? ???????, ?? ?????????? ??? ?????????? ???  
??? ??? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????????? ???  
??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???;

10. ?? ?? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ?? ?????????? ??? ??? ??  
??????????, ?? ?????? 13, ?, ?????????? 1, ?? ?????? ?????? ???:

«?? ??? ?????????? ??? ?????? ?????????? ??? ???????, ?? ?????? ??? ?????????? ???

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

[...]

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

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

[...]»

11. ??????? ??? ?????? 13, ?, ?????????? 2, ???????? ??, ??? ?????? ?????????? ?? ???  
???? ??????? ?? ??????, ?????? ??? ?????? ??????????, ??? ? ??????? ?? ???????????,  
????? ??? ?????????? ?????????? ??????, ??? ?????? ??? ?????? ?????????? ??? ??????????????  
???? ?????????? 1, ??????? ??, ?????? «??? ??? ?????? ??? ? ??????????» ???  
????????????? ??? ?????????? ?? ?? ??? ?????? (3).

II – ?????? ???????

12. ?? ?????????? ??? ?????? ??? ??????? ?? ?????????? ??? ?????????? ??? ??????  
????????? ??? ?????? ?????????? ?? ?????????? ??? ?????????? ??? Bundesfinanzhof. ??? ???,  
????, ??? ??????? ?? ?????????? ??? ?????????? ?? ?????????? ??? ?????? ??? ?????? ???  
?????? 13, A, ?????????? 1, ??? ?????? ??????? ??????, ?????? ??? ??? ?????????????? ???  
??? ?????? ?? ?????? ?????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ???  
????????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

13. ???????, ?????????? ?? ?????????? ?? ?? ?????????? ?????? ?????????? ?????????? ??  
????????? ??? ??? . ??? ?????, ?????? ?? ?????????? ?? ?????????? ??? ?????????????? ?? ??? ??? ??? ???  
????????? ??? ?????????? ?? ?????? 13, A, ?????????? 1, ?????? ?? (???: ????????,  
??), ?? ?????? 13, A, ?????????? 1, ?????? ?? (???: ????????, ??), ??? ??????  
??????. ??? ???????, ?????? ?? ?????????? ?????????? ?????????? ?? ??? ??? ??? ?? ???  
????? ???????, ?? ??????? ?? ?????? ??? ?????????? ??? ?????????? ??? ??? ??? ??? ?? ???  
????? ?? ??????? ?? ?????? ??? ??? ??????.

? ?????????????? ??? ?????????? ?????????? ?????????? ??? ?????? ? L.u.P.

14. ???????, ?????????? ?? ?????????????? ?? ?????????? ?????????? ??? ?????? ??? ???  
????? ?????????? ?? ?????????? ?????? ?? ?????????? ?? «????????? ??????????» ?  
«????? ??????????» ?? ?????? ??????, ??? ?????????? ??? ?????????? ??.

15. ??? ?????, ?????????? ?? ?????????? ???, ??? ?????? ?????????? ??? ??????????????  
?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?????????? ?????????? ??????  
??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????????? ??????????  
????? ??? ?????????? ??? ?????????? ??? (4). ??????, «?? ??? ??? ?? ??? 13 ??? ????  
????? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ?????? ??  
????????? ????, ?????? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?? ???

????? ??? ? ?? ?????????????? ??? ??? ?????? ?????????? ??? ?????????????????? ???  
????????? ??? ? ?? ?????????? ??? ?????? ??? » (5).

16. ???????, ?????? ?? ?????????? ? ?????? ?????? ?????????? ??? ?????????? ?????????? ??? ??  
?? ??? ?????????? ??? ?????? ?? ??? ?????? ?????? ?????? ??????, ??? ?? ?????????? ???  
?? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ??????, ??? ?????? ??????  
?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?? ??? ?????? ?? ?????? ??????  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? (6). ?????? ?????? ?????? ?????? ?????? ??????  
????? ??? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?? ?????? ??????  
????? ??? ??? ?? ??? ??? ?????? ??????, ???, ???, ???, ??? ?? ?????? ??????  
????? ?????? ??? ?????? ??? ?????? ??????.

17. ???????, ?????????? ?? ?????????? ??? ? ?????? ?????? ?????? ?????? ???  
????? ?? ?????? ?? ??? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?? ??? ?? ???  
?? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?? . ??????, ??? ??? ?? ?????? ??  
?? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?? ??? ?????? ?????? ??????  
?????????, ??? ??? ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ??????  
?? ?????? ??????, ??? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? ???, ???  
????????? ?????? ?????? 13, A, ?????????? 2, ???  
????? ??? ??? ?????? ?????? ??? ?????? ?????? ??????.

18. ?? ?????????? ?????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?? ? ?? ?????? ?? ?? ?????? ?? ?????? ?????? ?????? ?????? ?????? ???  
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????  
?????????, ??? ?????? ?? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ???  
??? ?? ??? ?????? ?? ?????? «????????? ?????? ?????? ??????» (7).

19. ??? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????? ???, ??????????,  
?????????, ?? ?????????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ???  
«????????? ??????», ??? ?????? ?????? ?????? ??? ?????? ??????, ??? ??  
????????? ?? ?????? ?????? ?????? ?????? ?????? ??? ? L.u.P ?????? ??? ?????? ???  
????????? ??, ?????? ??? ?????? ?????? ?? «????????? ?????? ??????, ??? ??  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????, ???  
?????????».

20. ?? ??? ??? ?????? ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???  
????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? «? ??? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ???, ?? ?? ?????? ?? ?????? ??? ??? ???» (8) ?? ?????? ???  
?? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??.

21. ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???,  
????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?? ?????? ??? ?????? (9). ?????? ??? ?????? ???

22. ??????????, ??? ? ???????????, ? ??? ? ? ?????? ?? ??????? ?? ?????? ?????????? «????????? ??????????» ? ? ??? ? ? ??????? ?? «?????? ??????? ??????????» ??? «?? ??? ? ???? ???? , ??? ??????????? ???, ??? ????? ?? ???????, ?? ??????? ?????????? ???? ???????, ??? ??????? ?????????? ???? ??????? ???? ??????? ???? ???????» (11). ???????, ??????????? ?? ?????? ?????????? ??????? ??? ?????? ?????????? ???? ??????? ??? ?????? ??????? ???? ??????? ???? ??????? ?? ???? ??????? ??, ? ??????????? ??????? ??????? ??? ?????? ??????? ???? ??????? ???? ??????? ???? (12).

23. ????????????, ??????, ?? ?????????????? ???, ????? ??????????, ?????????? ???  
????????????? ?????? Unterpertinger ??? D'ambrumenil ??? Dispute Resolution  
Services, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ?? ??????????  
????????????? ??? ? ?????????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???, ??????  
??, ??????, ?? ?????????? ??? ?? ?????????? ?????? ?????????? ?????????? ?????????? ?????????? (13) : «?????  
??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????????? ??? ?????????? ??? ??????????  
????????? ? ??? ?????????? ?????????? ?????? ?????????? ??? ?????????? ?????????? ?????????? ??????????  
????????? ??? ?????????? ??? ?????? ?????????? ? ?????????? ??? ?????????? ??? ?????????? ??? ??????????  
????????? ??? ?????????? ?????????? ??? ?????????? ??? “????????? ?????????? ?????????? ??????????”  
????? ?????????? ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?????????? ???, ?  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? 13, ?????????? 1,  
????????? ??, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????  
????????? , ?????????? ??» (14).

24. ????? ??? ?????? ???, ??????? ?????????? ??? ?????????????? ?????????????? ??? ??? ?????? ???  
?????? ?????????? ??? ??? ?????? ??? ?????? ?? ??????????? ?? ??? ??? ?? ??? ?????????????? ???  
????????? ??? ?????????? ??? ?????? ???????????. ? ?? ?????? ??? ?????????? ???  
????????? ??? ?????????? ??? «?????? ?????????? ?????????? ??? ?????????????? ??? ?????????????? ???  
??? ??????? ??? ?????????? ?????????? ??? ?????????????? ??? ?????????????? ??? ??????????», ??? ???  
????????????? ??? ?????????? ??? ?????????? ??? ?????????? ??, ??????, ??? ??????????, ?? ??????????  
???? ?????????? ??? ????????? «?????? ??????????», ??? ??? ?????????????? ??? ??????  
??? ?????????? ?? . ?????????? ??? ?????????? ???, ??????, ?? ?????????? ??? ????? ??????????  
??? ? ??? ? ??? 13, A, ?????????? 1, ??????? ??, ?????? ??? «?????? ??????????»  
????????? ?? ?????? ??? «?????? ?????????? ??????????» ??? ?????? ?????????? ? ???  
????????? ??? ?? ?????????? ?? (15). ???????, ?????? ??? ??? ??? ?????????? ??? «? ??????  
??? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ??????» (16).

25. ????????, ?? ??? ??? ????? ?????????? ?????????????? ? ?????????? ?????????????? ??????.  
????, «?? ??????? ?????????????? ??? ?????? ?????????? ??? ??? ?????????????? ??????????  
??? ?????????????? ??? ?????? 13, A, ?????????? 1, ?????????? ?? ??? ?????????? ??, ???  
????????? ? ??? ??? ?????????? ??? ? ?????? ??? ?????????? ???» (17). ??????, ??? ??  
????? ??? ?????????? ?, «?????? ? ? ?????????????? ?? ?????????? ??? ?????????? ???  
????? ?????????? ?????????? ?????????????? ?????? ?????????? ?? ?????? ??????????  
????????? ???, ??? ? ?????????? ??? ?????????? ?????? ?????????? ???, ??? ? ??? ?????? ???, ???  
????????? ?, ??? ? ??? ?????????? ??? ?????????? ??? ?????????? ?????????????????? ???  
????????????? ?????????? ??? ?????????? ??? ? ?????? ?????????? ?????????? ??? ?????? ???  
??? ??? ?????????? ??? ??????????» (18).

26. ????????, ? ?????? ??? «????????? ??????????», ??? ?????????????????? ???  
??????? ??? ?????????? ?, ??????????????, ??? ??? ? ?????????? ?????? ??? ?????????? 1,  
??????? ??, «??? ???????? ???????? ??? ?????????? ?? ?????? [...] ??? ????????,

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

(19). ? ?????? ???, ??????, ?????????????? ??? ?????? ??? ?????????? ??? ?????? ???

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

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

(20) ??? ??? ?????? ?????? ?????????????? ??????????. ?? ?????? ?????????? ??? ??????????

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

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

28. ? ??????????????, ????, ??????? ?????????? ?????????? ?????????? ??? ?????? ??????????

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

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

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

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

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

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

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

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

29. ??? ???????, ?? ? ? ? ?????? ???, ?? ??????? ?????????? ??? ?????? ??? ?????? ????

????????? ? L.u.P ?????????????? ??? ?????? ??? ???????????, ???? ????

????????????? ??? ??????? ??? ?????? 13, A, ?????????? 1, ?????????? ?? ??? ??, ???

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

30. ?? ??? ?????? ?????? ??? ? ?????????????? ???, ?????????? ??? ????????????

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

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

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

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

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

????? (22). ? ???????, ??????, ?????????? ?????????? ??? ??? ?????? ??? ?????? ??? ??????

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

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

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

????????? ??? ?????? ?????? ? ?????? –???, ???? ???????, ???? ?????????? ??? ???????????, ????

????????? «????????? ??????????», ???? ??? ?????? ??? ?????????? ?? – ?????????? ??? ??

???? ???????, ??????? ??? ?????????? ?? «????? ?????? ?????????? ?????????? ??? ???????????, ??? ???????????, ????

????? ??? ? ? ?????? ??????? ??? ?????? ???».

32. ? ?????? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???

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

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

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

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

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

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

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

????????? ?????? ??? ?????? ??? (23).

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

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

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

????????????? ?????? ??? ??????????? ??? ?????????? ??? ?????? ??????????. ??????, ???  
 ?????? ?????????? ??? ?? ??????? ??????????, ?? ?????????????? ?????????? ???  
 ?????????????? ??? ??????? ?????????? ?????????? ?????? ??? ?????????? ??? ???  
 ?????????? ??????????, ??? ?? ?????? ??? ?????????? ??? ????????????, ??? ??  
 ?????????? ?? ?????????? ??? ??????? ??? ?????? ??? ?????????? ?? (24).

34. ????? ??????? ?? ?????????? ?????????????? ?????????????? ??? ? ?????????? ????????????, ??????, ???  
????? ??? ?????? ?? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ?????????? ?????????? ???  
????? ?????????? ?????????? ?????? ?? ?????? ?????????? ?????? ??? ?????? ?????????? ?????????? ???  
????? ?????? ?????? ?? ??? ?????? ?????? ?????? ?????? ??? ?????????????? ??? ?????????? ??? ???????. ??  
?????????? ?????? ??? ?????????????? ?????? ?????? ?????????? ?????? ?????????? ?????? ??? ??????  
????????? ??? ?????? ?????? ?????? ??????????, ?? ?????????? ?????? ??? ?????????? ?????? ?????????? ???.  
????????? ??????????, ?????????? ?????? ??? ?????????? ?????? ?????????? ?????? ??? ??????  
??????????. ?? ?????????? ??????, ??????, ?????? ?? ?????????? ?????? ?????????? ?????? ?????????? ???  
????????? ??? ??? ?????????? ?????? ??? ?????? ????. ? ?????????? ?????? ?????? ??? ?????? ??? ??? ??? ??????  
??? ?????????? ??? ?????? ?????? ?????? ?????? (25), Skandia (26), CSC Financial  
Services (27) ??? Arthur Andersen Consulting (28) ??? ?????? ?????? ?????????? ??? ?????????? ???  
??? ?????? ?????????? ??? ??? ?????? ?????? ?????? ?????????? ?????????? ??? ?????? ??????????  
????????????? ??? ??? ??? ?????? ??? ?????????? ??? ?????? ????. ??? ?????????? ????

36. ? ?????????? ?? ??????????? ? ??????? ???? ?????? ?????? ?????? ??? ?? ????  
?????????? ?? ???? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ?????? ??????  
??????????. ??????, ? ??????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?? ???? ?? ???? ?? ????  
?? ???? ?? ???? ?? ?????? ?? ?????? ?? ???? ?? ?????? ?? ?????? ?? ???? ?? ?????? ?? ???? ?? ????  
????????? ?? ??? ??, ??? ????? ?? ?????????????? ?? ????? ?????????? ?? ???? ?? ???? (30).

37. ???????, ??? ?????? ??? ?????? ?? ??? ????? ?????????????? ???????????? ? ?????????? ???  
????????? ?????????? ??? ?????????? ?? ??? ?????????? ?? ??? ?????????? ??? ?????? ?? -???  
????????? ??????????, ??? ?? ??? ?????????????? ?????? ?????????? ??? ?????? ?????-  
???? ?????? ?????????? ?????? ?????????? ?????????? ??? ?????????? ?? ??  
????????? ?? ??????? ?? ??? ?????????? ?????? ?????????? ?????????? ?????????? ?????????? ??  
????????????? ??????????, ??? ?????? ?????????? ?? ??????????. ?????? ?? ?????????? ??????????  
?? ?????????? ?????? ?????????? ?????????? ??????????, ??? ?????? ??? ?????? ?????????? ??????  
?? ??????????, ?????????? ?????????? «?????????» ?????????? «??? ??? ?????? ?????? ???  
????? ??????» ??? ?? ?????? ??? ?????? ??? ?????????? ?? ?????????? ??, ??? ?????? ??? ??  
????? ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ?????? ?????????? ??????????

????????????? ??? ??? ??????? ?????? ??? ??????????, ???? ?????????? ? ??????????. ??  
????????? ?? ?????????? ?????????? ?????? ?????? ??? ?????????? ??? ?? ?????? 13, A,  
????????? 1, ??????? ?, ??, ??? ?????????? 2.

? ???????? ?? ?? ?????? 13, A, ?????????? 1, ??????? ?, ??, ??? ?????????? 2, ??  
????????????? ?? ?????? ?????? ?? ?????? ?????? ?????? ?????????? ?? ?????????? ??  
????????? ?????????? ?????????? ?? ?????? ?????? ?????? ?????????? ?? ??????????

38. ?? ?????? ??? ?????? ?????? ?????????? ?? ?????????? ??? ? ?????????????? ??? ??  
????????????? ??? ?????????? ?? ?????? 13, A, ?????????? 2, ??????? ?, ??, ??? ??????????  
??? ?????????? ?????????? ??? ?????????? ??? ???? ?????? ?????? ?????? ??????. ???, ???,  
????? ?????????? ??? ?? ?????? 13, A, ?????????? 2, ?? ?????????? ??? ?????? ??????????  
????????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ??????  
??? ?????????? ?? ??? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????????  
?????????, ? ??? ?????? ?????? ??? ?????????? ?? ??? ??? ?????? ??? ?????? ?? ??? ??????????  
????????? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ?? ??? ??,  
????????? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ?? ?????? ??  
????????? a priori ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????????  
????????? ??? ?????????? ?? ??????. ??????, ?? ?????? ??? ?????? ?? ?????????? ??  
????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????????  
?????????, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ???  
????????????? ??? ?????????? ?? ?????? 13, A, ?????????? 2, ??????? ?, ??, ?????? ?? ??????  
??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ???  
????????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

39. ??????????, ??????, ?? ?????? –?????, ???? ?? ?????? ???, ?????????? ???  
????????????? ??? ?????? ?????????? ?? ?? ?????? ??? Bundesfinanzhof – ???, ???  
????????? ??? ?????????? ?????????? ??? ?????? ??? ?????????? ??, ?? ?????? ??? ??  
????? ??? ?????? ?? ?????????? ?? ?????? ??? ?????? ??? ?????????? ?? ?????????? ???  
????????????? ??? ?? ?????????? ?? ?????? ?????????? ???' ?????? ?????? ??? ??????????  
?? «?????????» ?????? ??? ?????? «??? ?????? ?????????? ?? ??????» ??? ??????  
????????? ?????????? ?? ?????? ??????. ?? ?????? ??? ?????? ?????? ??? ??????????, ???  
?????????, ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ???  
????????? ??? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???, ???  
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ???, ???  
????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???, ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???, ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???, ???, ?? ???  
????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 13, A, ?????????? 2,  
????????? ??, ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ???  
????????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???, ???  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ???, ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ???, ?? ??????  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???, ???  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ???, ?? ??????  
????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ???, ??? ?????? ???, ???  
????????? 4, ?????? 16, ??? UStG ??? ??? ?????????? ?????????? ??? ?????? ??? ??????  
13, A, ?????????? 1, ??????? ?, ??, ??? ?????????? 2, ??????? ?, ??, ??? ?????? ??????,  
????????, ???????, ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???, ??? ?????? ???  
????????? ??? ??? ?????? «????? ??????????» ?? ?? ?????????? ??? ?? ?????????? ???  
?????????.

40. ?? ? ?????????? ?????????? ?????????? ?????? ?????? ?????? ??? ?????????? ???  
????????? ?? «?????????» ?????????? ??? ?????? «????? ?????????? ??? ?????? ???»

????? ??? ??????? ??? ?????????? ??? ???????? ?? ??? ????? ??????? ??? ??? ??????????????  
??? ?????????? ? ?????????? 4, ?????? 16, ??? UstG, ?????? ?? ?????????? ?? ?? ???  
????????????? ??? ?????????? ?????????? ? ?????????? ?????????? ??? ?? ?????????? ???  
????????? ??? ?????? ?????????? ?? ?? ?????????? ??????.

41. ??? ?????? ??? ?????????? ??? ?????????? ?? ?????????? 4, ?????? 16, ??? UstG, ???  
??? ?????? ?????? «?? ?????????? ?? ?????????? ??? ?????????? ?????? ??????», ??? ??????  
????????? ??? ?? ?????????? ??????. ???????, ?????? ??? ??? ?????????????? ??? ??????????  
?? ?????? 13, A, ?????????? 2, ?????????? ??, ??? ?????? ?? ?????????? ??? ??? ?????? ???  
?? ?????? ??? ?????? ?? ?????????? ?? ?????????? ??? ?????????????? ??? ?? ?????? 13, A,  
????????? 1, ?????????? ??, ?????????? ??? ?????????????? ?? ?????????? ?????? ???  
????????? ?????? ??????????, ??? ?????? ??? ?????????? ?? ?????????? ??????????.

42. ???????????, ??? ?????? ??? ?????? ??? ??????????, ??? ?????? ?????????????? ??????  
Dornier, ?? ?????????? ??? ?????? ?????????? ??? «? ?????????? ??? ?????? ??? ?????? ??????????  
?? ?????????? ?? ?? ??? ?????? ?????????? ?? ???????, ?????? ?????? ?????? ??? ??  
????????? ?? ?? ??? ?????????? ?? ?????????? ??? ?????????? ?? ?????? ?????????? ??????  
??? ??? ?????? ?????????????? ???????, ???????, ?????? ?????? ??? ??  
??? ?????? ?????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?? ?????? 13, A, ?????????? 1,  
????????? ??, ??? ?????? ??????. ???????????, ? ?????????????? ??? ?? ?????? ??? ??????  
????? “?????? ??????” ??????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??????????  
????? ??? ?????? ?? ??? ?????? ?????????????? ?????????????????? ??? ?? ?????? ??? ??????  
??? ?????? ??????, ??? ?????? ??? ?????????????? ??? ?????????? ?? ?????? ??????????  
????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ??? ?????? ??? ??????  
?????» (31).

43. ??? ?????? ??? ?????????? ??? ?????????? ?? ?????? 4, ?????? 16, ?????????? ??,  
??? UstG, ??? ??? ?????, ??? ?? ?????????? ?????????????? ???, ?? 40 % ??? ??????????  
????? ?? ?????? ?????????? ??? ??????????????, ??? ?????????????? ??????????  
????????? ???, ??? ?????????? ?????? ?????????? ??? ?????? ?????? ?????? ??? ??  
????????? ?????? (????????????? ??? ?????????? ?????????????? ??????????), ???,  
????????? ??? ?????????? ??? ?????? ??? ?????, ??? ?????? ?? ?????????? ??  
????????? ??? ?????????? ??? ?????? ?????????? ?????????????? ??? ?????????? ?? ??????  
??? ?????? 13, A, ?????????? 2, ??????? ??, ??? ?????? ???????, ??? ??? ??,  
????????? ?? ?????? ?????????? ?? ?? ?????????? ?????? ?????????? ?????? «?? ???  
?? ?????? ?????????? ?? ?????? ?????????? ?? ??? ?????? ?????? ?????? ?? ?? ??????????  
????????? ?????????????? ?????». ???????, ?? ?????? ?????? ??? ?????? ?????? ???  
????????? ??? ?????????????? ?????? ?????? ??????????????, ??????????????  
????????? ??? ?? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?? ??  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ?????? ?? ??????,  
????? ???, ?????????? ?? 40 % ?????? ??? ?????? ?????? ??? ?????????? ?????? ??  
????????? ?? ?????? ??????????????, ?????????? ?????? ??? ??? ?????? ?????????? ??????  
?? ?????? ?????? ?? ?? ?????????? ??????, ?? ?????? ?????? ?????? ?? ??????????  
????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ? ?????????????? ?????? ?? ??  
????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????? ?? ??????  
?? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????????? ?? ?? ?????? ???  
????????? ? L.u.P ?????? ?????? ?? ??? ?????? ??? ?????? ?????????? ?? ??????????

44. ?????? ??? ??????? ????????, ?????????? ??? ??????????? ?? ?????? ??? ?????? ?????? ??????? ???  
Bundesfinanzhof ??? ??????? ????????:

«?? ?????? 13, A, ?????????? 1, ???????? ??, ??? ????? ?????? 77/388/??? ??? ???????????,  
??? 17?? ?????? 1977, ??? ?????????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ??????  
?? ??? ?????? ?????? ?????????? – ?????? ?????? ?????? ?????? ?????????????? ????: ??????????  
????????? ????, ??? ???? ?????? ??? ?????????? ?????? ?????? ?????? ??? ?????? ??? ???  
????? ?????????? ??? ???? ?????? ??????, ?????????? “????????? ??????????” ??????????  
??? “????? ?????????? ??? ?????? ??????”, ??? ???? ?????? ??? ???? ?????? ??.

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

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

4 – ??., ??????? ???. ??????? ???. 1?? ?????????? 2005, C-394/04 ???. C-395/04, ????? (???.  
???? ?????????? ???. ??????? ???. ???????, ????? 15) ????? ???. ??? ?????????? ???. 25??  
?????????? 1999, C-349/96, CPP (?????? 1999, ?. I-973, ????? 15), ??? ???. 15?? ???????  
1989, 348/87, Stichting Uitvoering Financiëlle Acties (?????? 1989, ?. 1737, ????? 1).

5 – ??????????????? ????????, ????, ??? 15, ??? Stichting Uitvoering Financiële Acties, ??? 13.

6 – ??????? ?? 6?? ??????? 2003, C-45/01, Dornier (?????? 2003, ?. I-12911, ???? 43), ??? 11?? ?????????? 2001, C-76/99, ??????? ??? ?????? (?????? 2001, ?. I-249, ???? 23) ??? ??? 10?? ?????????? 2002, C-141/00, Kögler (?????? 2002, ?. I-6833, ???? 29).

7 – ?????????? ??????? ??????????, ?????????????????, ????? 23, ??? Dornier,  
????????????????, ????? 48.

8 – ?????????????????? ??????? ?????????? ????, ??????, ???????, ????, 30.

9 – ?. ???? 24, ??? ?????? ?????????????????? ? ?????? «?? ?????????? ?????? ? ?????? ???  
????? ?????? ?????????????????? ? ??????????????», ??? ???? ??? ?????????????? ??????  
?????, ??? 22.

10 – ??????? ??? 20?? ?????????? 2003, C-212/01, Unterpertringer (?????? 2003, ?. I-13859, ????? 42) ????? ??? ?????????? ??? ?????? ?????????? Stix-Hackl ??? ?????? ??? (?????? 66 ??? 68, ??? ?????? ??? ?????????? ? ?? ??? ????? ???????).

11 – ?????????? Dornier, ????????????????, ????? 48, ??? 14?? ??????????? 2000, C-384/98, D  
(?????? 2000, ?. I-6795, ????? 18), Kügler, ????????????, ????? 38, ???, ?????  
?????????, ?????, ??????????????, ????? 24.

12 – ?????????????????? ?????????? D, ????? 19, Kügler, ????? 39, Unterpertringer, ????? 40, ??? ??????? ??? 20?? ?????????? 2003, C-307/01, D'Ambrumenil ??? Dispute Resolution Services (?????? 2003, ?, I-13989, ????? 58).

13 – ?????????????? ???????? Unterpertinger, ????? 40, D'Ambrumenil ??? Dispute Resolution Services, ????? 58. ?. ?? ?????????? ?? ??????? ?????????? Stix Hackl ??? ?????????? ????? (?????? 72 ??? 75), ????? ?????? ?????????? ?????????? ??? ??????? ??? ??????? ??? ?????????? ??? ????? ?????????? ?????, ?????????? ?? ?????????? ?' ????? «?? ?????????? ??? ??? ????? ?? ????? ?????????? ?? ??????, ??? ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????» (?????? 72). ??., ??????, ??? ??? ????? ????? ?????? ?????, ??? ?????????? ?????? Kügler, ????? 40.

14 – ????????? Unterpertinger, ??????????????, ???? 40, ??? D'Ambrumenil ??? Dispute Resolution Services, ??????????????, ???? 58.

15 – ?????????????? ?????? Dornier, ???? 50.

16 – ?????????????? ?????? Kübler, ????? 36. ?? . ??? ?????????????? ?????????? ??  
????? ?????? Stix Hackl ??? ????? Unterpertinger, ????? 71, ??? ?????? ??  
«????? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??????».

17 – ?????????????? ??????? Dornier, ????? 47, ??????? ????? ???? ? ??????? ??? 23??  
?????????? 1987, 353/85, ??????? ??? ?????????? ?????????? (?????? 1987, ?. 817,  
?????? 32 ??? 33). ??., ??????, ??? ??? ????? ??????, ?????????????? ??????? Kögler,  
????? 35.

18 – ?????????????? ???????? Dornier, ????? 47, ???????? ??? ?????????? ??????????,  
????? 33. ??? Kügler. ??????? 35 ??? 36.

19 – ?????????????? ??????? Unterpertinger, ????? 41, ??? D'Ambrumenil ??? Dispute Resolution Services. ????? 59.

20 – ????????, ? ??????? ?????????? ??? ?????????? ??? ?????????? ?? ??? ?????????? ??????

21 – ????? ? ??????? ?????????? ? ?????? ???? ?????????? ?????? ???? ?????????? ??  
????????? ?????????? ?????????? ??? ?????? ?????????????? ??? ??????????

22 = ??, ??????? ??????? 25.

23 – ??, ???????????????, ??????? Kübler, ????? 30.

24 – ?? ?? ??????????? ?? ?? ?????? 25 ????????

25 – ??????? ??? 11?? ??????? 1985, 107/84, ??????? ??? ?????????? (?????? 1985, ?.  
2655, ???? 20) ?? ??? ????? ?? ?????????? ?????????? ??? ?????? ?? ?????????? ??? ???.  
Deutsche Bundespost ??????? ??????? ?? ?????? ??????? ??????? ??? ?????? 13, A,  
????????? 1, ??????? ??, ??? ????? ?????? ??? ?? ?? ?????????? ??? ?????????? ???  
?????? ??? ????? ???????, ?? ??????? ???, ?? ?????? ?????????? ???????, ??? ?????????? ???

26 – ??????? ??? 8?? ??????? 2001, C-240/99, Skandia (???????) 2001, ?. I-1951, ??????? 40  
??? 41), ????, ??????????????? ??? ? ?????????? ?????????????? ?????????? ?? ???????  
?????????? ? ????? ??????? ??? ?????????? ?????????????? ?????????????? ???  
?????????????, ?? «????? ?????? ?????????? ?????????? ?????????????????? ??? ?????????????? ???  
????????????? ??????????», ???, ??? ?????? ??? ?????? 13, A, ?????????? 1, ?????????? ?,  
??? ?????? ???????, ????? ? ?????????? ??? ??? ????? ?????????? ??????? ?? ???  
????????????? ??? ??? ?????????? ?????? ?????? ?????????? ?????????? ??? ??? ??????????????  
??????????????.

28 – ??????? ??? 3?? ??????? 2005, C-472/03, Arthur Andersen (?????? 2005, ?. I-1719),  
???? ?????????????? ??? ?? ?????????????? «back office», ??? ??????? ?????????? ???  
?????????? ??????????, ?? ?????? ?????????? ?? ?????????? ?????????? ? ?????? ???  
????? ? ?????? ??? ?????????? ?????? ??? ??? ?????? ?? ?????????? ? ?????????? ???  
?? ?????? ?????????? ???????, ??? ?????? ?? ?????? ?????????? ??????? ???  
????????? ??? ?????? 13, B, ??????? ?, ??? ?????? ??????.

29 – ?????????????????? ??????? ?????????? ?????? ????????, ?????? 28. ????? ??????????????????  
?????? D'Ambrumenil ??? Dispute Resolution Services, ????? 67, ?????????????????, ??????,  
??? ?? ??????? ??? ??????, ??????????? ?????????????? ??????, ?????????????? ??? ?????? ???  
????????????????? ??????? ?????????? ?????????? ??? ?????? ?????????????, ??? ?????????? ?? ??????????  
??? ?? ?? ??? ????? ?????? ?? ????? ?? ????? ?????? ??? ?????????? ??? ?????? ???, ???  
??????, ?? ?????? ??? ??????????.

30 – ??., ?????, ??? ?????? ??? ?????? ??????????? ??? ??????? ??? ??????????? ??? ?????  
?????????? ?????????? ??? ??????? ??? ?????????? ??? ??????? ??? ?????????? ??? ?????????? ???  
??????????, ??? ?????????????? ?????? CPP, ????? 23, ??? ?????????? ??? ?????  
????????? A. Saggio ??? ?????????? ?????? Skandia, ????? 23, ????? ??? ??  
????? 13 ??? ?????????? ??? ??? ??? ?????????????? ?????????? Arthur Andersen.

31 – ?????????????? ??????? Dornier, ?????? 70 ??? 71.