

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

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

JULIANE KOKOTT

??? 23?? ??????? 2020 (1)

?????? C-77/19

Kaplan International Colleges UK Ltd

????

The Commissioners for Her Majesty's Revenue and Customs

[?????? ?? First-tier Tribunal (Tax Chamber)

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

?????? ?????????????? ??????????]

«????????????? ?????????? – ??????? ????? ?????????????? ????? – ?????? 2006/112/?? –
????????????? – ????? 132, ?????????? 1, ??????? ??? – ?????? ?????????? ???
????????????? ????? ?????????????? ??? ??????? ??? – ?????? ?????????? ?????????? –
????? ?????????????? ?? ????? ??? – ?????? ??? ?????????? ??? ?????? ??? ?????? ???
– ?????? ?? ?????????? ?????? ?????? (????? 11)»

I. ????????

1. ??????????? ??? ??????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ? ???????
??? ??? ??? ??? ??????? ??????? ?????????? ??? ?????? (????? 132, ?????????? 1,
???????, ??? ??????? ???), ? ?????? ??? ?????????? ??? ?????? ??????????
????????????? ?? ?????????? ??? ??????? (2). ? ?? ??? ????? ?????? ?????????? ???
????????? ??? ??????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ?????????? ???
????? ?? ??????? ?????? ??? ?????????? ??? (????????? ??? ?? ?????????? Cost Sharing
Group –????????? ??? CSG ??? ?? ?????? ??????????).

2. ? ?????????????? ?? ?????????? ?????????? ??? ?????? ??? ? ?????? ??????? ???
????? ????, ??? ?? ????, ???, ??? ?? ??? ?? ??? ?????? ?????????? ??? ?????? ???????
?? ?????? ????, ??? ?????? ?????? ?????????? ??? ?????? ???????. ?? ?????? ??????? ???
????? ?????????? ?, ??? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ??????????, ???
??? ??? ?? ??? ?????? ??? ?????? 11 ??? ?????? ????. ????, ??????, ???????, ??????? ??
????????????? ?? ?? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ?????? ???
????? ?????????? ??? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??
????? ?? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???

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

3. ????? ?? ????? ?????? ?????? ?????? ?????????? ?????? ??? ?????????? ???????. ??
????????? ?????? ??? ?????????? ?????? ?????? ?????? ???, ? ??????, ???? ?? ??????????,
??? ?????????? ???, ??????? ??? ?????? ?? ?????????? ?? ?????? ??? ?????? ???
????????? ?????? ?? ?????????? ???, ?? ???????, ?? ??? ?????? ??? ?????? ?????? ???
??? ??? ??? ??? ??? ??? ?????? ???????. ??, ??? ?????????? ?? ?????? ?????? ???
???? ??? ??? ??? ?????????? ?? ?????? ??? ??? ??? ??????, ?????????? ?? ???
????????? ?????????? ?????????? ??? ???.

II. ?? ?????? ??????

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

4. ??? ?????? ?????? ??? ??????, ?? ?????? ?????? ??? ??? ?????? ??????????
????????? ??? ?? ??? 11, 131 ?? 132, ?????? 1, ?????? ???, ?? ??????
2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ?????? ?? ?? ?????? ?????? ???
????????? ??? (??? ????: ?????? ???) (3).

5. ?? ??? 11, ??? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??????:

«????? ??? ?????????? ?? ?? ?????????? ?????? ??? ??? ?????? ?????????? ???
(????: ??????? ???), ??? ?????? ?????? ?????? ?? ?????????? ?? ?????? ??????????
????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????, ??
????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??????, ?????????? ??? ?????? ???
????????? ???, ?????????? ??? ?????? ?????? ??????.

6. ?? ??? 131 ?? ?????? ??? ??????, ??????, ??? ?????? ??? ??????????:

«?? ?????? ??? ?????????? ?? ?? ?????????? ??? ?????? 2 ?? 9 ?????????? ?? ??
????? ?????????? ??? ?????????? ?? ?? ??? ?????????? ??? ?????????? ?? ?? ?????? ???
?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ?????????? ??? ??
????? ?????????? ??? ?????????? ???, ?????????? ??? ??????.

7. ??? ?? ??? 132, ?????? 1, ??? ?????? ???, ??? ?????? ??? ???, ?? ???
????????? ??? ?? ?????? 2 ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??????
????????? ???, ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???:

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

2. ?? ?????? ??? ?????? ??????

8. ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? 9, ?????? 16, ??? VATA 1994. ?????? ?? ???, ?????????? ??? ??????:

«?????? ??' ????. 1

?? ?????????? ???. ????????????. ???. ???????????. ?????? ????????, ????????. ???????????. ???. ???.
???. ???. ????????:

- a) ?????? ??? ??? ?? ??????? ?????? ?????? ?????????????? (??? ????:
?????? ??????????????) ??? ?????????????? ??? ??? ??? ? ??? ??? ?????? ?? ??????? ???
??? ??? ??? ?????????? ??? ?????????????? ??? ??? ??? ??? ?????? ??? ?????? ??? ?????? 9 ???
?????? 2006/112/?? ??? ??????????,

b) ? ?????? ?????????? ??????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ?????????? ??? ??? ?????? ??? ?????????? ????????????????,

c) ? ?????? ??????? ?? ?????? ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ??????????????
?? ??? ?????? ??? ??????? ??? ?????? ??? ?????????? ??? ??????, ???

d) ? ?????????? ??? ??????? ??? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ??????????..»

9. ?? ?????? 43 ??????????? ??? ?????? 11, ????? ??????, ??? ??????? ??? ?????? ???:
????????? ?????????? ??? ??? ?????? ????. ?????????? ???:

- a) ????? ?????????? ?????? ? ?????? ?????????? ?????????? ?????? ?????????????????? ??? ?????? ?????? ???
????????? ?? ??? ????? ?????? ??? ?????????? ??? ?????????? ?????? ?????? ???

b) ??? ?????????? ? ?????? ? ?????? ??? ?????????? ??? ?????? a) ???????? ??? ? ??????
????????? ?????????? ?????? ? ?????? ?????????? ??? ?????????? ?????? ?????? ?????????? ??? ? ?????? ??????
??? ???????? ?????????? ?????? ? ?????? ??? ?????????? ?????? ?????? ??? ? ?????? ???
????????????? ?????? ???

c) ??? ?????????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ??? ?????? ?????? ? ??? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
?????, ?????????? ?????????? ? ?????????? ??? ?? ?????????? ?????? ???, ?? ?? ??? ??????
???????????

i) ??? ?????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 73,
????????? ?? 7? ???

ii) ??? ?????????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 38,
?? ?????????? ? ?? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

10. ?? ?????? 43, ??????????? 1AA, ?????? ?? ????:

«??????

- a) ??? ??? ?????? ??????? ?? ???? ?????????? ?? ???? ?????? ?? ???? ???? ???? ???? ???? ????
????????? ?? ???? (? ?? ????; ??????? ?? ????), ?? ???? ?????? ?? ???? ?????? ?? ???? ???? ???? ???? ??

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

b) ?? ?????? b) ? c) ??? ?????? ?????????? 1 ?????????????? ?? ??? ?????? ???????, ??????,
????????? ? ???????, ???

c) ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??????????
???????

i) ??? ?????????? ??? ?????????? ??? ?????????????? ??? ?????????????? ???, ???

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

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

11. ?? ??? 43, ?????????? 1AB, ?????? ?? ?????? ???:

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

III. ?? ?????????? ??????????

12. ? ?????????? ????, Kaplan International Colleges UK Limited (??? ????: KIC) ?????????????? ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? Kaplan, ?
????? ?????? ?????? ?????????? ?????? . ? ?????? ??? ?????? ?????? ?????? ???
????? ?????? . ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ?????????? ???
(??? ????: ?????? ??????) ??? ?????? ?????? ?? ?????? ??? ?????? ??? ?????? ???
?????????.

13. ? ?????????? (Her Majesty's Revenue and Customs, ??? ????: HMRC)
????????? ??? KIC ??? ?? ?????????? ?????????? ??? ??? ???????, ??
«????????????? ???», ?? ?????? ?? ?????????????? ??? ??? ??? ??? ??????????????
????????? ??? ?????? ??? ??????.

14. ??? ? ?????? ?????? ?? ?????? ?? ?????????? ??? KIC, ??? ??? University of York
International Pathway College (??? ????: UYIPC), ?? ?????? ?????? ??? ?????????? (55 %)
??? ?????????? ??? ???.

15. ??? ?????? ?????? ??? KIC ??? ?? ??? ?????? ?????????? ??? ??????????????
????. ?? ?????????? ?????? ?????????? ??? ?????? ?? ?????? ?????????? ??????????????
????????? ??? ?????? ?????? ?????? . ?? ?????? ?????? ?????? ?????????? ?? 85 % ???
????????? ??? ?????? ?????? ?????? 500 ?????????? ?????? ?????????? ?????????? ??????????
????????? (??? ????: ??????????) ?? 70 ??????. ?????? ??? ??? ?????? ?????????? ???
????????????? ?????? ??? ?????? ??? ??? ?????? ?????? Kaplan. ?? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ???
????????? ??? ?????? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ???, ???
????? ??? ?????? ??? ?????? ??? ?????? ??????.

???????????? ?????????? ??????????. ??? ??????? ????, ? KIC ?????????? ?? ?????? ???
????????? ??? ??? ?????? ?????? ?????? ???, ?? ?????? ?????, ??? ?????? ??? ?? ?????? ????. ?? ??????
????????????? ???, ?????? ?????? ????, ?? ?????? ?????, ??? ?????? ??? ?? ?????? ????. ?? ??????
????????????? ?????? ?????? ?????? ?????? ?????, ?????????? ?????? ?????? ?? ?? ??????????
????????? ??? ?? ?????????? ?????? ?????? ??? ?????? ??? ?? ?????? ?????? ?????? ?????? ??????
??? ?????????? ???.

16. ????? ??? ?????? ??? 2014, ?? ?????? ?????? ?????? ?????????? ?? ??? KIC
??? ?????? ???????. ????? ??? ?????? ?????? 2014, ?? ?????? ?????? ?? ?????? ??
????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??
????????? ??? ?????? ?????? ??? ?????? ?????? ? ?????? ?????? ?????? ??? ?????? ??
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?? ?????? ??, ?
KIC ??? ?????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ?. ?????? ? KIC ??? ?????? ??????
????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?, ?? ???
????????? ??? ?? ??? ?????? ??????.

17. ??? ?????? ??? 2014, ?? ?????? ?????? (????? ??? ?????? ?? UYIPC) ??????
??? ?????? Kaplan Partner Services Hong Kong Limited (??? ????: KPS). ? KPS ???
????????? ??? ?? ?????? ?? ?????? ????. H KIC ?????? ?????? ?????? ??? ??
????????? ??? ?? 94 % ??? ?????? ??? KPS, ??? ?? ?????? ?????? ?????? ?????? ???
????????? ??? ?? ??????, ??? ?? ?????? ?????? ?????? ?????? ??? ?? UYIPC. ? KIC ???
????? ? ??? ?????? ??? ?????? (KPS).

18. ??? ??? ?????? ??? KPS ? KIC ?????????? ?? ??? ?????? ??? ?????????????? ??? ??
???? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ???????. ???,
?? ?????? ?????? ?????? ?? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ???
????????? ?????? ?????? ??? ?? ??? KPS. ??? ?? 2014, ??? ?? ?????? ??????
????????? ?????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ??? KPS ??? ??????
???? ?? ??? ?????? ?????? ??????.

19. ??? ??? ?????? ??? ??????, ??? ?????? ?????????? ?? ????: ? ?????? ?????? ??? ??
????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?? ?????? ?? ?????? ??? ??????, ?? ???
??? ?????? ?????? ??? ?????? ?????? ??? ?? ??? ?????? ?????? ??? ?????? ?? ?? ??????
?? ?????? ??? ?????? ??? ?????? ???, ?? ?????? ?????? ?????? ????. ?????? ??? ??
????????? . ?? ?? ??????, ? KPS ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?? ???.

20. ??? ??? ?????? ??? ??????, ? KPS ??? ?????? ?????? ?????? ?????? ??? ?? ????. ? KPS
??????, ??? ??????????????, ?? ?????? ??? ?????? ?????? ?????? ?????? ??? KIC ???
????? (????? ??????). ? KPS ??? ?????? ?????? ??? ?? ?????? ??? ??
????????? ?????? ?????? ?????? ??????.

21. ??? ?? ?????? ??????????, ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ??
??? ??? KPS ??? KIC: ??????, ?? ?????? ??? ?????? ?????? ?? ?????? ??? KPS,
??????, ?? ?????? ??? ?????? ?? ?????? ?????? ?????? ?????? ??? KPS, ??? ??
?? ?????? ??? ?????? ? KPS ??? ?????? ?????? ??? ?? ?????? ??? ?????? ???
????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

22. ? KIC ????? ?????????? ??? ?????? ?????????? ?????????? ?????? ??? ?? ??? ??
?????? ??????? ??? ?????????? ?? ?????? ?????????? ?????????? ?????????? ??? ??
????????? ??? KPS. ????? ?????? ?? ?????? ??? ? ?????? ?????? ?????? ??? ??
????? ??? ???????? ??? ?? ??? ?? ???.

23. ? KPS ?????????? ??????? ?? ??? ?????? ?????? ?????? ?? ??? ??? ?????????? ???
????????? ??? ?? ??? ?????????? ?? ?????????? ??? ?????? ??????. ? KPS ??????
???? ?????? ??? ?? ?????? ??? ?????? ?????? (?.? .??.? ?????????? ??????????
?????????) ??? ?? ??? ?????? ??? ?????????? ??? ?????? ?????? ????????????????, ?
?? ?????? ?????? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ???
?????????. ??? ?????? ??? ?????????? ??? ??????????, ? KPS ?????????????? ??? ?????? ???
?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?. ?????????? ???
????????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ???
??? ?????????? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ???
????????? ??? ?? ??? ?????????? ??? ???????????. ?? ?????? ??? ?????? ?????? ?????????? ???
????????? ???.

24. ??????, ??? ?????? ?????????? ?????? ??? ?????? ???, ?? ??? ?????? ??? ??????
????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
-????????? ??? KIC ??? ?????? ??? KPS- ??? ?????? ?????????? ??? ?? ??????
?????????????.

25. ?? ?????? ?????????? ??? ?????????? ?? ?????? ??? ?????? ?????? ??????
????????????? ??? ?????? ??? ?? ?????? ??? KPS ??? ?????? ????. ??? ??????????
????????? ??? ? KPS ??? ?????? ?????? ?????? ??? ?????????????? ??? ??? HMRC ??? ?
????????? ??? KPS ??? ?????? ?????? ?????? ?????? . ??????, ??? ?????????????? ??? ? KPS
????????? ??? ??? ???, ?? ?????? ??????, ?????????? ??? ?????? ?????? ?????? ?????????? ???
????????? ??? ?????????????? ?????????????? ??? ?????? ??? ??? ? ?????? ?????? ?????????? ???
????????? ? KPS ?????????? ??? ?????? ??? ?????? ?????? ?????????????? ??? ?????? ??????
????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????.

26. ?? ?????? ?? UYIPC, ??? ?? ?????? ?????? ?????? ??? ?????? ?? ?????? ??? ??
????? ?????????????? ??? KIC.

27. ?? ?????? ?????????? ??? 21?? ?????? 2017, ? HMRC ?????????? ????
????? 5 252 264 ??? ?????? (GBP) ??? ?? ?????? ??? ?????? ??? 2014 ???
?? ?????? ??? 2016 ???, ?? ?????? ?????? ??? 22?? 2017, ?????? ??? ???
590 000 GBP ??? ??? ?????? ??? 2016. ?? ?????? ?, ? HMRC ?????? ??? ??
????????? ??? ?????? ? KIC ??? ??? KPS ??? ?????? ??? ?????? ?????????? ???
????????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???, ??
?? ??????, ?????????? ??? ?????? ?????? ??? ?????? ?????????? ??? ?????? ????. ??????????
?? ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?? ?? ?????? ??????????
????? ??? ?????? ??? ?????? ???.

28. ?? ?????????? ??? ?????? ??? 28 ?????????? 2017, ? KIC ?????????? ??? ??
????? ?????? ???.

IV. ?????? ?????????????? ??????

29. ?? First-Tier Tribunal (????????????? ??????????? ????????, ??????? ????????)
?????????? ?? ?????????? ?? ??????? ?? ???????????, ??? ??????? ?? ???????????
????????? ?????????????? ?????????? ?? ??????? 267 ????, ?? ??????? ??????????:

1. ??? ????? ?? ??????? ?????? ??????????? ?? ?????????? ?? ?????????????? ?? ???????
132, ?????????? 1, ??????? ??, ??? ??????? 2006/112/?? ?? ???????????; ???????????, (i)
????????? ?? ??????? ?? ??????? ?? ??????????? ?? ??????? ?? ??????? ?? ??????? ??
?????? ?????? ??????????? ?? ?? ?????? ?????? ?? ??????? ?? ??????? ?? ??????? ??
?????????? ?? ???????; ?? ?????????? ??????????? ???????????, (ii) ?????????? ??????? ??
????? ?????????? ??????? ?? ?????? ??????????? ??????? ?? ?;

2. ?? ? ???????? ?????? ?? ?????? ?????????? ?????????????? ?? ?????????? ??' ?????? ?????? ??
????????? ?? ??????? ?? ??????? ?? ?????? ?????????????? ?? ??????? ?? ?????? ?????? ??
????????????? ?? ??????? ?? ?????? ??????????? ?? ??????? ?? ?????? ?? ?????? ??
????????????? ?? ??????? ?? ??????? ?? ?????? ??, ?? ?????? ?????? ?????? ?? ??????? ??
?? ??????? ?? ?????? ?? ?????? ?? ??????? ?? ?????? ?? ?????????? ??????? ?? ??????? ??
????? ?? ???????????; ??????????,

?) ?? ???????? ?????? ?????? ??????????? ?? ?????????? ??????????? ?? ??????? ?? ??????????????
?? ?????? ?????? ?????????? ?????????? ?????????? ?? ??????? ?? ?????? ?????? ?? ?????? ??
????????????? ?? ?????? ?????????? ?????????? ?? ??????? ?? ?????????? ?????????? ??
????????????? ?? ?????? ?????? ?? ?????????? ?????????? ?????????? ?? ??????? ??
????????????? ?? ?????? ??????; ?? ?????????? ?????????? ?? ??????? ?? ?????????? ?????????? ??
????????????? ?? ?????? ??????; ?? ?????????? ?? ?????? ??????; ?? ?????????? ?? ??????? ??
????????? ?????????? ?? ?????? ??????; ?? ??????????; ?? ?????????? ?? ?????????? ??;

?) ?? ?? ???????? ?????? ?????? ??????????? ?? ?????????? ?? ??????? ?? ?????????? ???????????,
????? ??????? ?? ??????? ?????????? ?????????? ?? ?????????? ?? ??????? ??
????????????? ?? ?????? ?? ?????? ?????????? ??, ?? ??????? ?? ?????? ?? ?????? ??
????????????? ?? ?????? ???????, ??????? ?? ?????????? ?????? ?????????????? ?? ??????? ??
????????????? ?? ?????? ??????? ?? ?????????? ?????????? ?? ??????? ?? ?????? ?????????? ??
????????? ?? ?? ?? ?????????? ?????? ?????????? ?????????? ?? ?? ?????????? ?????????? ??
????????????? ?? ?????? ?????? ?????? (?.?. ?? ?? ?????????? ?????????? ?????????? ??
????????????? ?????? ?????? ?????? ??????);

?) ?? ?? ???????? ?????? ?????? ??????????? ?? ?????????? ?? ??????? ?? ?????????? ???????????,
????? ?? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ??????? ?? ?????????? ??
????????????? ?? ?????? ?? ?????? ?????? ??, ?????????? ?? ??????? ?? ?????? ??
?? ?? -?? ?????? ?? ?????????? ?? ?????????? ?? ??????? ?? ?????????? ?? ?????????? ??
????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ??
????? ??; ?? ?????????? ?????????? ??, ?? ?????? ?? ?????? ?? ?????? ??
????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????? ?????? ?? ?????? ?? ?????? ??;

?) ?? ?????? ? ?????????? ?? ?????????? ?? ??????? ?? ?????????? ?? ?????????? ??
????? ?????? ?? ?????? ?? ?????? ?????????? ?? ?????? ?? ?????? ?? ?????? ??
????????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??;

?) ?? ?????? ? ?????????? ?? ??????? ?? ?????? ?? ?????????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??;

?) ?? ?????? ?????????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????????? ?? ?????? ??
????????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??

???????????? ???? ???????;

?) ??? ????? ???? ?????? ?????????????? ?????????????? ?????????????? ?? ?????????????? ??? ???
????????????? ??? ????? ?????????? ?????? ??? ?????? ???;

3. ??? ????? ???? ?????? ??? ?????? ?????????? ?????????????? ??? ?????? ?? ?????????? ??
????????? ??? ?????? ??? ?????? ?????? ??????????, ??? ?????? ?? ?????? ??? ??????
????????? ??? ?????? ?????????? ?????? ??? ?????? ?? ??????????, ??????????????????
??? ?????????? ???;

4. ??? ????? ???? ?????? ??? ?????? ?????????? ?????????????? ??? ?????? ?? ?????????? ??
????????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????????????? ??? ?????? ?? ?????? ???
????? ?????????? ??? ?????? ?????? ?????; ?????? ?????? ??' ?????? ?? ??? ? KIC, ??
????????????? ??? ?????? ??? ?????? (????? ??? ?????? ??????) ?????????? ??
?????????, ??? ?????? ?????? ??? ?????? ?????????? ??? ??????; ?? ??????????
?????????, ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????????? ?????? ???,
??? ??? ?????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?????? ??? ??????,
????????? ??? ?????????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ???
??? ??????; ???

30. ??? ??? ?????? ??? ?????????? ??? ?????????????? ??????????????, ? Kaplan International Colleges UK
Limited, ?? ?????? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ??????????????
??? ?????? ??? ?????? ???' ?????????? ??? 23? ?????????? 2020.

V. ?????? ????????

31. ?? ?????? ?????????? ?????????????? ?????????? ??? ?????? ?? ?????? ??????????
??????, ???' ??????, ??? ??????. ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ??????????
??? ?????????? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
????? ??? (??????? ??? A.). ?? ?????? ??????, ?? ?? ??? ?????????????? ???, ?????? ???
????????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ???
????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ??? (???????
?? ?.). ?? ?????? ??? ?? ?????? ?????? ??? ?????? ?? ?????? ?????? ??? ?????????? ???
????? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ???
??? ??? ??? ?????????? ??? ?????? ?????? ??? ?????? 11 ??? ?????? ??? (???????

1. ??? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? ??? (??????? 1)

32. ?? ?? ?????? ?????????????? ???????, ?? ?????? ?????????? ?????? ?? ??????????????
?? ? ?????? ??? ?????? ?? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ???
??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ?????? ?????????? ??? ??????
??? ?????? ?????? ??? ?????? ???, ?? ?????????? ?????????? ?????????? ???, ?? ???
????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??? ??? ??.

33. ??? ??? ??????? ??? ?????????? ?????? ?????? ??? ? ?????? (KPS) ???
????????????? ??? ??? ?????? ???, ????????, ??? ?? ?????? ??????. ?? ?? ??????, ??
????? ?????? ??? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????? ??????
(4). ????????, ????????, ?????? ?? ?????? ??? ?????? ?????? ?????? ??? ?????? ??????
????? ????????, ?? ?????? ?????? ?????? ?????? ?????? (?????? ?? 2), ?????? ??
???????????, ???' ????, ?? ? ??? ?????? ?????? ?????? ??? ?????????? ???
???????????, ??? ?????? (?????? ?? 1).

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

34. ? ??????? ??? ?????????? ??? ?????? 132, ?????????? 1, ????????, ??,
?????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ?????? ??????
?? ????. ??? ?????????? ??? ??? ?????? ?????????? ??????????, ? KPS ??????
????? KIC ??? ?????????? ??? ?????? (?. ?????? 21 ?? ?????? ??????).
?????, ? KIC ??? ?????? ??? ?????? (?. ?????? 17). ?? ?? ??????, ? ?????? ???
???????????, ??? ?????? 132, ?????????? 1, ????????, ?? ?????? ???
????????? ?? ??????????.

35. ??????, ?? ?????? ?????????? ?????????? ??? ?? ?????????? ?????????????? ???
?????? ??????. ??? ?? ?????????? ??? ?? ?????? ??? ??????, ??? ?? ??????
????????? ?????? ???, ??? ?? ?????? ??? ??????, ?????? ??? ??????????
????????????? ??? ?????? ??? ?????????? ??? ?????? 11 ??? ?????? ???, ??
????????? ??? ?????????? ?????????? ? KIC ??? ??? ?? ??????. ?? ??????????, ??
????????? ??? ?????? ??? ?????? ?????????? ??? ?????????????? ??? ?????? ??????. ???
????????? ??? ?????????? ?????????? ??? ?????? ?????????? ??? ?????? ??????????, ???
?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? KIC.

36. ?????????? ??? ?? ?????????? ? ?????? ??? ?????????? ??? ?? ?????? ???, ? ??????
?? ?????????? ??? ?????? 132 ??? ?????? ??? ??, ???' ????, ?????????? ?? ???
????? ??????????.

37. ??????, ??????, ? ?????? ?????????? ?? ??? ?????? ?????????? ?????????? ??? de
facto ??????. ??? ? de facto ?????????? ??? ?????? ?? ?????????? ??? ?? ???
????????????? ??? ?????? 11 ??? ?????? ??? ?????? ?? ?????????? ?? ?????????????? ???
????? ?????????? ??? ?????? ??? ?????? ?? ?????? ?????????? ??? ?????? ????. ??????, ? ?? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????? ?? ?????????? ??? ?????? ????. ???
????????? ??? ??????, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ????. ??????, ??
????????? ?? ?????????? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? KIC, ???
?? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???.

38. ??????, ?????? ?????? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ??? ??
????????????? ?????????? ??? ?????? ??? ?? ?????????? ??? ?? ?????? 11 ??? ?????? ???
????????, ?? ?????? ??? ? ?????? ??? ?????????? ??? ?????? ??? ?? ?????? 11 ??? ??????
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ???
??, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???.

39. ??????, ? ?????? ?????? ?????? ?????????? ?? ??? ?????? ?????????? ?????? ???
??? ?????????? ?????? ?? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????????? ???
????????? ??? ?????? ???, ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???, ? ???
????????? ??? ?? 1973. ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?? ??? 4,
????????? 4, ??? ?????? ?????? (?? ?????? ?????????? ??? ??? ?????? 11 ??? ??????
????? ???) ???: «????????? ?????? ?????? ??? ?????? ??? ?????? 4 ??? ?????? ???,

40. ?????????? ?????????????????? ?? ??? ???? ?????? ?? ?????????? ??? ??? ??? ???
???????, ?? ??? ????? ?????????????? ?????????????? ?????????????, ???' ??????, ??? ??? ???
????????? ? ?????? ?????????? (?? ?????? ???) ??? ??? ?????????? ??? ??? ??????????
????? ??? ??????. ????????, ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ???
??? ?????? ??? (?? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??? ???
?????), ??? ?????? «?????????» ??? ?????? ?????? ?? ?????????? ??? ?????? ???
???. ?? ?? ??????, ? ?????????? ??? ?????? ?????? ?????? ?? ?????????????? ???
???????????????, ??? ?????? ???, ? ??????, ?? ?????, ?????? ?????????? ??? ???
????????????? ?????? ??? ?????? ??? ?????? ???.

44. ????????, ??? ?? ???? ? ?????????? ?????????: ?? ? KPS ??????? ?????? ??? KIC
????????????? ?????????? ??? ?????? ?????????????? ? ??? ? ??? ?????? ??????????
????????? ?? ?? ?????? ?? ? ?????????? ? ??? ?????? ?????? ????????, ?????????????? ??
????????? ? ?????????? ?? ???? 132, ?????????? 1, ?????????? ??, ??? ?????? ???,
????????? ??? ? KIC ??? ?????? ?????? ??? ??????.

45. ???????, ??????????? ?? ?????? ? ?????? ? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ??? ?????? ???????, ?????? ??? ?, ?????????? ??? ?????? ?????? ?????? ?????? ???
????????????? ??? ??????, ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????????? ??? ???

??? KIC. ?????????????? ?????????????? ??? ?????? ????????????, ??? ??? ??? ????????????, ??
????????????? ??? ?????????? ??? ????????????, ??? ?? ?????????????? ?? ??????
????????????? ??? ?????????????????? ?? ?????????? ???????????.

46. ????????, ??? ?????? ?????????? ??? ?????????? ?????? ???, ?????????? ???
????????? ??? ?? ?????? ?????????? ??? ?????? ??? ??????????, ?? ??? ???? ??
????????? ??? ?????????????? ?? ??? (?? ?????? ?????????????? ??? ?????? 21 ???
????????? ??????) ??? ?????????? ??? KIC, ???, ??? ??????????????, ??? ??????
????? ?????? ??? ?????? ??? ??? ?????? (KPS). ????????, ??? ?????????? ???
????? ?? ?????? ??? ?????????? ?????? ??? ?????? 132, ?????????? 1,
????? ???, ??? ?????? ??? ???.

2. ????? ??????????????? ?? ?????? ????

47. ????? ?????????? ????, ?????? ?? ??????????? ?? ? ???????? ??? ?????????????? ???
????? 132, ?????????? 1, ??????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ????
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ?? ?????? ??? ?????? ???
????? ??? ?????? ?????? ?????????????? ?? ?????? ??????. ??? ?????? ???, ?? ?????? ?????? ???
??? ?????????? ??? ?????? ?????? ??? ?????? Aviva ??? DNB Banka (7) ??? ?? ?????
?? ?????????? ??? ?????? ?? ?????? ?????? ??? ?????? ?????????????? ?????????? ??? (8), ??????
?? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????????????? ??? ??? ?????? ??? ?????? ??? ????
?????????.

1) ?? ???????, ? ?????????? ??? ?????????????????? ?????????????? ??? ??????????????

48. ???????????????, ?? ?????? ??????, ?? ?????? ??? ?????? 132, ??????????? 1, ??????????
???, ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? . ???? ?????? ?
????????? ?????????? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? , ???
????? ?? ?????? ?????? (?.?. ??? ????? 11, ?????? ??????, ??? ?????? ??? ??????).
?????????, ??????? ?? ?????????? ?? ?????? ?????? ?????? ?????? ?????? ??????????????
????????????? ?? ?????????? ??? ?????? ??? (?. ?????? 148, ??????? ??, ??? ?????? ???
?? -«????????? ??? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? »).

49. ????????, ?????? ??? ?????????? ?????????? ?? ?????????????? ??? ???? ?? ?????? ???
????????? ??? ?????????? ?? ??? ????? ?????????? ?? ????. ??? ?? ?????? ??? ??? ?? ?????? ???
?? ??????? ?????????? ??? ?????? ??? ?????? ??? ? ?????? ?????????? ??? ?? ?????? ???
????? ?????????????? ?? ?????? ???.

50. ?????????? ?????????????? -????? ?????? ?????? ?????? (9)- ?????? ??? ????
????? ?????? ?????? ?????????????? ??? ?????????????? ??? ?????? ???, ?? ?????????? ?? ??
????????? ??? ?????? 11 ??? ?????? ????.

52. ????? ???? ???? ???? ?????????? ?????????? ?????????? ????? ? ?????????? ?????????? ?????????? ????
????????? ????? ???? |X ??? ?????? ????? ??? .?? ?????????? 1 ??? 3 ??? ??????????

? ????? ? ?????? ? ?????????????? ??????. ?????? ??? ?????????? 4 ??? 8 ??? 10 ??????????????????
????????? ?????????? ??? ?????????????? ??????. ?? ? ?????????? ?????????? ???
????????????? ??????, ? ?????????? ?? ? ???? ?????? ?????? ?????????? ??? ?????????? ???.

53. ??? ? ? ?????? ?????????? ??? ? ?????????? ??? ??????, ??? ? ? ?????? ??? ?????? ??? ??????
132, ?????????? 1, ????????, ??? ?????? ??? (????? ????? 13, ?????????? 1,
????????? ???) ??? ??? ?????? ??? ?????????????? ?????? –????? ??? ?????? ?????? ???
?? ?????????????? ?? ?????? ??? ?????? ?????– ???, ??? ?????? ??? «????????? ???
????????? ??? ???», ??? «????????????? ??? ?????? ??? ?????? ?????? ???».

2) ?????????? ?????????? ?? ?????? ?? ???? 11 ??? ?????? ?????? ???

54. ??????????, ?? ??? ?????? ??? –????? ??? ?????????? ??? ?????????? ???
????? ??? ?????? ??? 132, ?????????? 1, ????????, ??? ?????? ??? ?????? ???
????? ??? ?????? ?????? – ?????????? ??? ?????????? ??? ?????? ???
????? 11 ??? ?????? ??? . ?? ?????? ??? ?????? ??? ?????? ???
????????? ?? ?????? ?????????? ??? «????????? ??? [?] [?] [?]»
?????», ?? ?????? «????????? ???» ?????? ???, ?? ?????? ???, ?? ?????? ???
????? . ??????, ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????
?? ?????? ?????? ?????? ??? 11.

55. ? ?????? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????? ???, ???
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
?? ?????? ?? ???? 11. ?? ?????????? ?????? ?????? ??? ?????? ???
????? ??? ?????????? . ?? ?????? ?????? ?????? ??? ?????? ???, ?? ??? ??????
?????, ? ?????????? ?????? ??? ??? ???, ? ?????? ??? ?????? ?? ?????????? ???
????????? ??? ?????? ?????? ?????? ??????.

56. ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????. ?? ??????????, ? ??? KPS
?? ??????, ???' ????, ?? ?????? ?????? ??? ?????? ??? KIC («????????? [...] ???»).
?????, ?? ?????? 11 ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????????? ???
????????? . ??? ?????? ?????? ??? ?????? ??? ?????? (?? ?????????? ??? ?????? ???
????? ? ?????? ??? ???) ?? ?????? ?? ?????????? ?????? ??? ?????? 132, ??????????
1, ?????? ???, ??? ?????? ???;

57. ? ?? ??? ?????? ?????????? ?????????? ?????? ?????? ??? ?????????? ???
132, ?????????? 1, ????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
???. ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ???.

58. ?????????? ?? ?????????? ?????? ?????????? ??? ?????? ??? ??????????: ?? ??? ??????????
????? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ???, ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? . ??????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (????????? ????)
????? ?????? ?????? ???), ?????? ??? ?????? ??? ?????? ??? –????? ?????? ???
?????????– ??? ?????? ??? ???.

3) ??????? ?????????????? ?????????????? ?????????????? (????????????? ??? ???? ???)
????????????? ??????????????)

59. ???????, ? ??????? ??? ?????????? ?????????????? ?????????????? ??????? ?????????? ???
?????? ?????????????? ??? ?????????? ?? ?????? ?????? ??? ?????? ??? ?????? ?? ??????????,
????? ??? ?????? ?????????????????? ?????? ?????? ??? ?????????????? ??????????????????
?????? (????? ??????? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????
??????). ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ??????
????? ?????????? ???, ??? ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ?????? ??????
????????? ? ?????? ??? (?? ?????????? ??? ?????? ?????? ?????? ?, ???? ?? ??????????,
?? ?????? ???). ? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ??? ?????? ?????? ??
????? ??? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??.

60. ??????? ??? ???? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?? ?????????? ??? ???? ??????
????? ?? ??? ???? ???? ???? ?????? ?????? ?????? ?????? ???, ??? ?????? ?????? ??? ??
????????? ?? ??? ???? ?????? ?????? ?????? ???, ???????, ? ????? «?? ??????
?????????» ?????? ??? ?????????? ?????? ??? ?????? ??? ?? ?????? ?????? ?????? . ??????
????? ??? ???? ?????? ?????? ??? ?????????? ?????? ?????? ?? ?????? ??? ?????? ?????? , ???
????????? ???, ??? ?????? ?????? ??????. ??????, ? ?????? ?? ?????????? ??? ?????? ??? ??
????? ??? ???? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ??? ???.

61. ?????????? ??? ?????????? ??? ???? ?????? ??? ?????????? ?? ?????????????? ?????? ??? ????
????????? ??? ???? ?????? ??? ?????? ?????? ?????????? ??? ???? ?????????? ??? ????
????????? ??? ?????? ?????????? ?????? ?????? ??? ???? ?????? ?????? (?? . ?????? 67 ??.
?? ?????? ?????? ??????), ?? ?????? , ?????? , ?? ?????? ?????? ??? ???? ???? ??????
?? ?????? (11). ?????? , ??? ?????? ?????? ??? ???? ?????? ??? ???? ?????? ??? ?????? ???
????? ?????? ??? ???? ???? 11 ??? ?????? ??? (?? . ?????? 54 ?? . ??? ??????
?????????).

62. ?? ?????????? , ?? ??? ?????????? ?????? ??? ???? ?????? ??? ???? ?????? ??? ??????????
????????? . ??? ??? ???? ?????? , ?????? ??? ???? ?? ?????????? ?????????? ?????? ?????????? ??
????? ??? ?????? ?????? ??? ?????????? ?????? ???, ? ?????? ?????? ?????? ??? ????
????????? ??? ?????? 132, ?????????? 1, ?????? ???, ??? ?????? ??? ???, ??? ????
????? ? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 11 ??? ?????? ???
??, ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??????????
????? ??? ?????? ??? (12). ?????? , ? ?????? ?????????? ??? ?????????? ?????? ??????????????
?? ?????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ????
????? ??? ? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ????
?? ?????? , ?? ?????? ??? ?????? ?? ?????? ?? ?? ?????? 11 ??? ?????? ??? ?????? ??? ????
????? ?????? ??? ?????? ??? ?????? . ?? ?????? ?????? ??? ?????? ?????? ?????? ??????
????????? (13).

63. ? ??? ???? KIC (14) ??? ???? ? ?????? ?????????????? ??? ?????????????? ??? ???? ??????????
????????? ?????? ?????? , ?????? ?????? , ?????? ?????? 132,
????????? 1, ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ???, ??????
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? 132 ??? ?????? ??? ???, ??????
????????? . ?????? , ? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????? ?????? ??? ????
??? ? ???? ??? ?????????? (????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ????
?????????). ?????? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ???? ??????
?? ?????????? ??? ??? ??????.

64. ???????, ? ??? ?????? ??? ?????????? ??? ???? ?????? ??? ?????? ??? ???? . ??

? ?????????????? ??? ?????????????? ??? ?????? 132 ??? ?????? ??? ?????? ??? ?????? ????
????? ?? ????? (?? ?????? ?? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ???
????????? ????) ??? ?? ??????.

65. ?? ? ?????????? ??? ?????? ?? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ??????
????????? ?????????? ?????? ?????? (???? ?????????? ?????? ?????????? ???? ???? ???? ?
????????? ?????? ?????? ??????????), ?? ?????? ?????? ?????????? ??? ?????? 169 ??? ??????
????? ?? ?????? ?????????? ??? ?????? 132 ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??????. ??????,
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??????.

66. ? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ?
?? ?????? ?????? ??? ?? ??? ?????? KIC (????????? ?????? ?? ?????? ??? ?????? ??? ??????
????????? ??? ?????? ?????????? ????).

4) ?????????? ??? ?????? ?? ?????????? ?????????? ?????????? ?????????? ??? ??
?????????????

67. ?? ?????? ??? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ???
????????? ??? ??????, ??? ?????? ??? ?????? ???, ??? ?????? ??? ?????? ???, ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

68. ?? ?????????? ??? ?????? ?????? ??? ?????? ?? ?????? ?? ??????????, ?? ??????????
??????, ??? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?? ?????? ???, ??? ??
?? ?????? ?????? (????? ?? ?????????? ?? ?????? ???). ?? ?? ??????, ? ?????????? ???
????????? ??? ?????? Isle of Wight Council ??? ?????? ?? ?????? 13 ??? ?????? ???
??? (15) ?????? ?? ?????????? ??? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
??????.

69. ??? ?? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????????? ???
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ????. ? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

70. ??????????, ?????? ?? ?????? ??? ?????? ??? ?????? ?? ?????? ???, ??? ?????????? ??? ??
131 ??? ?????? ???, ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? 132 ??? ?????? ????. ??? ?????? ??? ?????? ?????????? ?? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ???/? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? -??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (16). ??? ?????? ???, ??
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????.

3. ??????????

71. ??????, ?? ?????? 132, ?????????? 1, ?????? ???, ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

KPS ??? ?????? ??????? ??? ?????????????? ??? ???, ????, ????, ?????? ?????? ? ?????? ???
????? ?????????? ??? ?????? ?????? ??????????.

2. ??????????: ???????? ??? ?????????????? ??? ????? «????????????? ???
????? ??? ??????????» (????????? 2)

72. ????????, ??? ?????????? ??? ?? ?????????? ?????? ??? ?? ??????? ?? ??? ??
????? ??? ?????????? ??? ?? ?????? 132, ?????????? 1, ?????????? ???, ??? ?????? ???
???, ??? ?????? ?? ?????? ??????? ??? ????? ?????????? ?????? ??? ??????????
??????????.

73. ??? ?? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??????????
????? ??? ?????? ??? ?????? ?????? ??? ?????? ?? ?????????? ??? ?? ?????????? ??
????????? ?????????? ?????????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? ???
132, ?????????? 1, ?????????? ???, ??? ?????? ???, ? ????? ?????????? ?? ??? ??
????????? ?????????? ??????.

74. ??? ?????? ??? ?? ?????? ?????????? ??? ?????? ?????? ??? ?? ??? ??
????? ?????????? ??? ?? ??? ?????? ?????, ?? ?????? ??? ?????? ?????? ?????? ??????
????? ??? ?????? (?????? 33), ??? ?????, ?? ?? ?????, ??????????. ?? ?????? ??????
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

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

75. ??? ?????? ??? ?????? ?? ?????????? (17) ??? ??? ?????????? ?? ??? ?????? ?????????? ???
(18), ?? ?????? 132, ?????????? 1, ??????? ???, ??? ?????? ??? ?? ?????? ??
????????? ??? ?????? ?????????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??
????????? ?? ??? ?????? ?????????? ?????????? . ?? ?????????? ??? ?? ?????????? ??
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?, ??? ?????? ??? ?????? ???, ???
????? ?????????? ?????? . ??? ?????? ?????????? ? ?????? (19), ?? ?????? 132,
????????? 1, ??????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???
??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
?????.

76. ??? ?????????????? ?? ?? ?????????? ??????????: ??? ?????? ??????????, ?? ???
????? ?? ??? ?? ?????????? ?? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? ??? (?? ??
????? ?? ?????????? ??????), ??? ?????????? ?? ??? ??? ??? ?????? ??????
?????????. ??? ?????? ?????????? ??? ??? ?????? ?? ??? ?????? ?? ?????????????? ?? ??????????
????? ?????? ??? ?????? ??? ??????.

77. ?????? ?? ?????????? ?? ?????? ??? ?????? ?????????? . ?? ?????? ??? ?????????? ???
????????? ??? ??? ??? ?????? ?????? ??? ??? ??? ?????? ?????????? ??? ?? ??? ??????
????????? ??? ?? ?????? ?????? (????? ?? ?????????????? ??? ?????? ??? ??????????
????????? ?????????? ??? ??? ??? ?????? -??-. ?????? 168 ??? 169 ??? ?????? ???
???). ??????, ?????????? ?? ?????? ??? ?????? ??? ?????? ?????? ??????????, ?????? ??
????? ?????????? ?????? ??' ??? ? ?????????? . ?????? ?????? ?????? ??????????
????????? ??? ?????? ?????? ??? ?? ?????? ??? ?????? ??????????.

78. ?? ?????? 132, ?????????? 1, ??????? ???, ??? ?????? ??? ?? ?????? ???
????? ?? ??? ?????? ??? ?????? ?????? ?????????????? ?????????????? . ?? ??????????
????????? ???, ???????, ?? ?????????? ??? ?????? ??? ?????? ?????????? . ?? ???

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

79. ???????, ?? ? ?????????? ????, ?????????? ????, ????? ?????????? ????, ????? ??????????????????
????????????????, ? ?????????? ??? ???? ????? ?????????? ?? ?????????? ?? ?????????? ?? ????? ?????????? ??
???? ???? ?????????????? ? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????????????. ?? ??? ???? ??
????????, ? ?????? ??? ???? ?????????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ???
????? 132, ?????????? 1, ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ?????? ?????? (20).

2. ?????????? ??????????? ?????????? ??? ?????????? ??? ?????????????? ???
?????????????

80. ???? ???? ?????? ?,????? ??? ?????????????? ? ?????????? ?????? ?????? ?????????? ?????? ????
???? ?????????? ?????? ?????????? ?? ???? ?????? ?????? ?????? ?????? ?????? ?????? ???? ????
????????? ???? ???? 132, ?????????? 1, ??????? ???? , ??? ?????? ?????? ????.

82. ???????, ?? ? ??????? ?????????????? ??? ??? ???? ?????????????? ?????????? ?? ???????
??? ??? ???????, ? ?????? ?? ?? ????? ??? ?????????? ?? ?????????? ??? ?? ??????
????????? ?????????? ??? (22), ?? ??????? ?????? ?? ?????? ?????? ??? ??????????
????????? ?????????? ??????????. ??? ?????? ?????????? ?????????? ?? ??????? ?? ?????????? ??
????????? ??? ??? ??? ????? ?????????? ??? (?? ?????? ?????????? ?????????? ???
?????????) ??? ??? ????? ????? ?????????? ??? (?? ?????????? ?????????? ??? ??????????
????????? ??????????).

83. ?????????? ??? ???? ?? ???????, ? ?? ??? «????????? ??????» ?? ?????? ??
????????? ?????? ?????? ?? ??????????. ???????, ???? ?? ?????????? ??? ??????????, ?
????????? ?????? ?? ?????? ??????? ?? ??? ????? ?????????????? ??? ??? ?? ??? ?????
????????? ??? ?? ??????? ?? ?????????? ??? ?????????? ??? ??????????????. ??????????????, ??
???? ?? ?????????????????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?? ??? ????? 13 ??
????? ?? ?????????? ??? ?? ?????? ??? ?? ?????????? ?? ?????????? ??? ?? ??????????
????? (23).

84. ????? ???? ?? ?????????? ?? ? ?????? ?????????????? ??? ?????? ??? ??????????????
????????? ?????? ?? ????????. ?? ??????, ?? ?????????????? ??? ?????????????? ?? ??? ??????
(?????? 80 ??? ?????????? ??????????) ?????????? ??? ?????????? ?????????? ??? ??????????
??? ??????? «????????????? ??? ??? ??? ??????????????».

85. ????? ??? ??????? ?????????? ?????????? ?????????? ? ?????????? ?????????? ???
???????????, ???? ??? ?????? ?? ???? ?????????? ?????????? ???? ??? ?????? ??? ??????????
????????? ?? ?????? ?????????? ?????????? ? ?????????? ?????????? ?? ?????????? ,
????? ? ?? ??????, ?????????? ?? ??? ?????????? (24). ?? ????????, ?
????????? ??? ??? ?????? ?????????? ?????????? ?? ??? ?????????? ??? ?????????? ???

? ??????? (25). ? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????????? ?? ?????????????? ??
????????? ??? ?? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (????????? ???
????????? 2?, ??? ?????????? ? ?????????? ??? ?????? 2?).

86. ?????????????? ??? ?????? ??? ?????????? ??? ?????? ?????????????? ?????????????? ??? ?????????????? ???
????????? ?????????????? ??? ?????? ??? ??????????????, ? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ?????????????? ??? ?????? ?????? ?????? ??????. ??? ?????? ??? ??????????
????????? ?? ?????? ??? ?????? ?? ?????? 132, ?????????? 1, ?????????? ???, ??? ??????
???? ??? . ?????? ?? ? ?????? ???, ?????? ?? ?????? ?????? ? ?????? ??? ?????????? ???
????????????? ?????????????? ?????????????? ?? ?????? ?? ?????? ?????????????? ??????????????
(?. ?????? 75 ??? ?????? ??????????) ?????? ??? ??? ?????????? ?? ??????
????????????? (????????? ??? ?????? 2?).

87. ?? ? ?????? ?????????? ?? ??? ?????? ??? ?????? ??? ???? ?????? ???, ??? ?????? ??? ?????????????? ???
????? ??? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????? ?????? ?? ?????????????? ??? ?????? ??? ?????? ??? ?????????????? ?????????? ?????????? ???
????? ?????? ?????????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ? ??????. ??
????? ?????????????? ??? ?????? ??? ?????? ?????? ?????????? ?? ?????????? ??? ?????? ?????????? ???
????? ?????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ???
????? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ??? ?????? ?????????? ???
(????????? ??? ?????? 2?).

88. ?????????? ?? ?????????? ? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????????? ???
????? ?? ?????????? ??? ?????? ??, ?????? ??? ?????? ??? ?????????? ??? ?????? ???, ? ??????
????? ?? ?????? ?????? ??? ?? ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? (26). ?? ? ?????
????? ?????????? ??? ?????? ?? ?????? ?????? ??? ?????? ?????????????? ??? ?????? ??? ?????? ???
????? ?? ?????? ?? ?????? ?????? ??? ?? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???,
?????????, ???' ?????, ??? ?????????? ?????????????? ?????? (?. ?????? 75 ?? . ???
????????? ??????????), ? ?????? ?????????? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ??? (????????? ??? ?????? 2?).

89. ???????, ?? ??? ?????? ?????? ?????????? ??? ?? ?????????? ??? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? («??????»
??????»). ???????, ?????? ?? ?????????? ???' ?????? ??? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????????????? ??? ?? ?????? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ???.

90. ?????????? ??? ?????? ??? ?????? ??? ?????????? (????????? ?????????????? ???
?????????????), ?? ?????? ?????? ?? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
??????, ??? ?? ?????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? (?. ?????? 131 ???
????????? ??? ????). ???????, ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? . ?? ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ???.

91. ?????????????? ?????? ??? ?????? ??? ??????????, ? ?????? ?????????? ??????????
????? ????????, ? ??????????????, ? ?????????????? ?????? ?????? ?? ?????? ?????????? (27) ???
????????? ???? ???? ?????? ?????????? ?????????????? ? ?????????? ???? ?????? (????????? ???? ??????
2?). ??? ?????? ????, ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ????, ?????? ?????? ?????????? ?? ?????????? ?? ?????? ?????? ?????????? ??????????????
??? ??? ?????? ?????? ??????. ? ?????? ??? ?????? ??? ?????? ?? ?????????? ?????????????? ???
????????????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
??????, ??? ?????? ?????? ?????????? ?????? (????????? ??? ?????? 2??).

3. ?????????? ??? ?????????????? ??? ??? ??? ??????????????

92. ??????? ?? ???? ?????????? ?? ???? ?????????? ?? ???? ?????????? ?? ???? ?????? 132,
?????????? 1, ??????? ??, ??? ??????? ?? ???? ?? ???? ?????? ?????? ?????? ?? ???? ?? ????
?? ???? ?? ???? ???????, ??? ??????????, ?? ??? ???? ???? ?????? ?????? ?? ???? ?? ????
????? ?????????? ?? ?? ???? ?????? ?????? ?????? ??, ??? ?????? ?????? ?????, ??????????????
-????????????? ?? ???? ?????????? ??????????- ?????? ?? ???? ?????????? ?? ???? ??????
????????????? ?? ???? ?????? . ?? ??????????, ?????? ?? ???? ??????, ??? ??????
?????????, ?????????? ?????????? ?????? ?????? ?????????? ?? ???? ?? ???? ??????????
????? ?? ???? ?????? ?????????? ?????? ??????.

93. ??????, ?????? ?????? ?? ??????????? ?? ?????? ??? ? ?????? ??? ??????
????????? ?????????????? ??? ?????????????? ?????? ??? ?????? ??? ?????? ?????
????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??????. ?? ?????????? ?????? ??
????????? ?????? ?? ?????????? ??? ?????? ?????? ??? ?????? ??????. ??? ?? ?????? ??
????????? ?? ?????? ?????????? ?? ?????????? ??? ?????? ?????? ??????. ?????? ??
????????? ?? ??????????, ?? ??? ?????, ??? ?? ????? ??????????, ?????????? ??? ??
????????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??????
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????? (????????? ???.).

94. ?????????? ?????? ??????????? ?? ? ?????? ?????????????? ?????????? ?????? ???
????????????? ?????????? ?????????? ??????? ?? ?????????? ?? ??? ?????????? ??? ??????????
??? ?????????????? ??????. ? ?????????? ??? ??? ?????? ?? ?????????????? ??? ??????
????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ?? ?????????????? ??? ??????
????????? ?????????????? ??? ??????, ?????????? ?? ?????????????? ???
????????????? ?????????????? ??? ?????? ?????????? ?? ?????? ?? ??????????????
????????????? ?? ?????? ?????? ?? ?????? ??? ?????????????? ?????????? (???. ?????? 75
??, ??? ?????? ?????? ??????????).

95. ??????????, ??? ? ?????????? ?????? ?????????????? ?? ?????????????????? ?????
???????????, ?????????? ? ?????? ?????? ?????? ?????????? ??? ?? ??????. ??? ?????????? ?????
????????????? ?????????? ?? ?????? ?? ????? ?????????????? ??? ?????????? ?? ?????? ???
?????????, ?????????? ?? ????? ?????????? ?? ?????? ??? ?????????? ????. ?????????? ?? ?????? ?
????????? ?? ? ????? ?????????????? ?? ?????? ??? ?????????????? ????. ?????? ?? ??????????,
??? ??????????, ?? ?? ?????????? ?????????????? ??? ?????? ??? ?????, ?????? ??? ???? ?
????? ?? ?????? ? ???? ??? ?????????? ???????????????. ?? ???? ??? ?????????? ??
????????? ?????? ?? ?????????? ?????????? ??? ?????? ?????????? ? ?????? ??? ??????
132, ?????????? 1, ??????? ???, ??? ?????? ????

96. ?????????? ??????? ?????? ?? ?????????? ? ?????????? ?????? ??? ?????? ?????? ??????????

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

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

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

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

97. ????, ?? ??????? ?????? ??? ??????????? ?? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
???????????

3. ??????????: ???? ?? ???? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? 11
??? ?????? ??? (????????? 3 ??? 4)

98. ??? ?????????? ??? ?? ?????????? ?????? ??? ?????????? ??? ?????? ?????????? ?? ??? ?????? ???
????? ?????????? ?????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ??? ???, ??? ?????????? ?????? ???, ??? ?????? ?????????? ??????????, ?? ??????
????????? ?????? ??? ??? ?????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???,
????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ??? ?????????? ???.

99. ?? ??? ??? ?????? ?????????? ??? ?????? ?? ??? ?????? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ??? ??? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ???
????????? ?????? ??? ?????????? ??? ?????? 11 ??? ?????? ??? ?????? ??? ?????? ????. ?? ??????
????????? ?????? ??? ??? ??? ?????????? ?????? ??? ?????? ?????? ??? ?????? ?????????? ???
??? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ???
????? ??????.

100. ? ?????????? ??? ?? ??????? ?????????? ?????????? ?????????? ??? ?????????????? ??? ???
????? ?? ?????????? ??? ??????? ???? ?????? ??? ?????????? ??? ?????? ????. ??????? ??? ????
????? ??? ?????????? ?? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ???, ?????? ???
????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ????. ??????? ??? ???
??? ??????????, ??? ?????? ??? ??? ??? ?????? ?????? -?? ?????? ?????? ?????? ??? KPS-
????????? ?? ?????? ???, ??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

101. ?????????? ??? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ???, ??? ???
????????? ?????? (????? 34 ??, ??? ?????????? ??????????). ???????, ?? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? ??? ?????? ??? ?????????? ?? ?????? «?????????». ??
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ??????????, ???
??? ?? ?????????? ??? ?????? ?????????? ??? ?????? ????. ?????????, ??? ?????? ???
????????????? ??? «????????? ??????» ??? ??? ???? «????????? ?????????? ???
?????????», ??? ?????? ?????????? ??? ? KIC ??? ?????? ?????????? ?????????? ???.

102. ???????, ? ?????????? ??? ?????? ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?? ???
??? ??????. ?? ??????????, ??? ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ??????????
????????? ??? ?????? (?? ??? KPC) ??? ?????? ?? ?????????? ?? ??? ?????? ???
????????? ??????. ???????, ?? ?????? 11 ??? ?????? ??? ?????? ??? ?????????? ??? ???
????? ?????????? ?????? ??? ??????????.

103. ????? ???? ?????????????? ? KIC ??? ???? ???? ?????????????? ?????????????? ??? ?????????? ?
????????? ??? ??' ?????????????? ??????????, ?? ??? ??? «????????» ??? ?????? 132,
?????????? 1, ?????????? ???, ??? ??????? ????? ??? ??? ?????? «????????????? ??? ????»
????, ??? ?????????? ???, ? ?????? ?????????? ????? ?????? ?????? ?????? ?????????? ?????????? ???
??? ?????? 11 ??? ?????? ????. ?????? ?????????? ?????? ??? ?? ???? ?? ?????? ???
????? 132, ?????????? 1, ?????????? ???, ??? ?????? ?????? ????. ???????, ?? ?? ???? ???
????????? ??? ?????? ?? ?????? ??? ?????? ?????????????? ??? ??? ?????? ??? ?????? ???
????????? ??? «????????????? ??? ????». ???????, ?? ?? ?????????? ??? ?????? ???
????? ?????? ??? ?????? ????

104. ??? ??????? ????, ? ?????????? ?????? ??? ?? ?? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? 11 ??? ?????? ??? (????? ??
????? ?????? ?????? ?? ?????? ?????? «?? ?????? ?????????? ??? ????») ???
????????? ???' ?????? ??? ?????? ?????? ???????. ??? ?????????? ?????? ?? ??????????
?? ?????? ? ?????? ?????????? ??? ????

105. ??? ?????? ????, ?? ?????????????? ?????? ??? ?????????????? ?????????? (??????
76 ??). ??? ??? ?????? ?????? (?) ?????????? ??? ?? ?? ?????????? A ??? B ??
????? (Z) ?????? ?????? ??????, ? ?????? ?????????? ??? ?????? ?????? ?? ??????????
??????, ?? A ?????????? ?????? ??? ?? ?? ?????? ?????? ??? ?????? ?????? ???,
????????? ??? ?????? (??? ?????? ?????? ?? ?????? ?????????? ????) ?????? ?? X. ?
????? ? ?????????? ?? ?????? ?????? ??? A, B ??? ?, ??? ?????? ? ?????????? ???
????? ?????? ?????? ??? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? 11 ??? ??????
???? ??.

106. ????? ??????? ?? ??? ?????? ???? ? ?????????? ??? ?????????? ??? ?????? Z ??? ?? A
????? ??? ?????????????? ?? ?????????? ??? ?? ?????? ??? ?? ?? ?????????? ???
????????? ????, ??? ??? ?????? ???, ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ??????
??? ??? ?? ??? ?? X ??? ??????, ??? ?????? ??? ??????, ??? ??????. ??? ?????? ??? ??????
(?????? 38 ??? 39), ?? ?????? ??? ? ?????? ??? ?????????? ??? ?????? ?????????? ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????? ?????????? ????

107. ? ?????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?, ? ??? ? ???
????????? ??? ?? ?????? ??? ?????? ??? ?? A ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? .
????????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??
????????? ??? ?, ? ??? ? ?? ?????? ?? ?????? ?????????? ??? ?????? ?????????? ???.

108. ?????????? ??? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ???????, ?? ???
«????????» (????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???) ???
????????????? ???' ??????. ?????? ??? ?? ?????????? ??? ?????? ???.

109. ????? ???? ?????? ??? ?? ??? ???? ?????? ?????? ?????? ?????? ??? ?? ?????? ??????
?????????? ?????? ??? ?? ??? ???? ?????? ?????? ?????? ?????? ?? ?????? 11 lex specialis ?? ???
?? ?? ?????? 132, ??????????? 1, ?????????? ???, ??? ?????? ?????? ????. ? ???' ?????? 11 ???
????????? ???? ??? ?????????? ?????? ?????? ?????? ??????, ?????? ??? ??????????
????? ??? ?????? ?????????? ?????? ??? ?????? ??????. ??????????, ?? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ???? ??? (?? ??? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????). ?? ?????? 11 ?????????? ?????? ??? ?????????? ??? ?????? 132,
????????? 1, ?????????? ???, ??? ?????? ???.

110. ????????, ?? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?? ?????? ???
?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
132, ?????????? 1, ?????? ???, ??? ?????? ???.

VI. ???????

111. ?????? ??? ???????????, ?????? ??? ?????????? ?? ?????? ??? ?????????? ???
?????????? ?????? ??? ?????? ?? First-tier Tribunal (?????????? ???????????
??????, ?????? ???????) ?? ???:

1. ? ?????? ??? ?????? 132, ?????????? 1, ?????? ???, ??? ??????
????? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ???.

2. ? ?????? 132, ?????????? 1, ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???.

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

(1) ? ?????? ?????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? ??????
???, ??? ?????? ???, ?????????????? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ??? ?????? ???,

(2) ? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??????
????? ??? ?????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ???, ?

(3) ?????? ??? ?????? ??? ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
?????????.

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

3. ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 132, ?????????? 1,
????????? ???, ??? ?????? ??? ????. ??????, ?????????? ??? ?????? ?????? ?????? ???
????????? ?????? ??? ?????? ??? ?????? 11 ??? ?????? ??? ?????? ??? ???.

????????? ??? ??????????? ??? ???? 132, ?????????? 1, ?????????? ???, ??? ??????? ????
??? ??? ???????????, ??? ??? ?? ??? ?????? ??? ?????? ??? ??? ?????? ???.

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

2 ??? ??????? ??? 20?? ?????????? 2019, Infohos (C-400/18, EU:C:2019:992), ??? 21??
?????????? 2017, Aviva (C-605/15, EU:C:2017:718), ??? 21?? ??????????? 2017, DNB Banka
(C-326/15, EU:C:2017:719), ??? 21?? ??????????? 2017, ??????? ??? ???????
(C?616/15, EU:C:2017:721), ??? ??? 4?? ????? 2017, ??????? ??? ??????????????
(C?274/15, EU:C:2017:333).

3 ?? 2006, L 347, ?. 1.

4 ??? ?????? ?? ??? ?????? ??? ?????? ????????, ??., ??? ??????, ??????? ??? 14??
?????????? 2019, Vetsch Int. Transporte (C-531/17, EU:C:2019:114, ????? 45).

5 ???. ??????????? ?????? ??? ?????? 4, ?????????? 4, ??? ?????? 4 ??? ?????????? ???
????????? ??? 20?? ?????? 1973, COM(73) 950 ??????.

6 ??? ??????? ??? 16?? ?????? 2015, Larentia + Minerva ??? Marenave Schiffahrt
(C??108/14 ??? C-109/14, EU:C:2015:496, ????? 40), ??? 25?? ??????? 2013, ??????? ???
????????? (C?480/10, EU:C:2011:263, ????? 37), ??? ??? 9?? ??????? 2013, ??????? ???
????????? (C-85/11, EU:C:2001:217, ?????? 47 ??? 48).

7 ???. ?????????? ??? ??? ?????? Aviva (C-605/15, EU:C:2017:150, ?????? 36 ??.) ???
???? ?????? DNB Banka (C-326/15, EU:C:2017:145, ?????? 45 ??.).

8 ??? ??????? ??? 21?? ??????????? 2017, Aviva (C-605/15, EU:C:2017:718), ??? ??? 21??
?????????? 2017, DNB Banka (C-326/15, EU:C:2017:719).

9 ??? ?????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ??? ??????????? ???
?????????? ??? ?????? ?????, ??? ??????? ?? ??? ????? ?????? ?????? ?????? – ???
????????? ??? ?????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?. 49).

10 ??? ??? ????? ??????????? ?????? ??? ?????? ??? ?????? ???, ?? ??? ?????? ??? ??????
????????????? ??? ?????????????? ? ??????, ?????? ?????? ?? ?????????? ? ??????????
????????? ??? ?????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ?????, ?????? ?????? ??? ?????? ??? ?????? 132,
????????? 1, ??????? ???, ??? ?????? ??? ???.

11 ??? ?????? ?????? ?????????????????? ??? ?????????? ?????????? ???, ??? ??????
????????? ???, ?????????? ?? ??? ??? ?????? ?? ??? ?????? ??? ?????? ?? ??? ??????????
????????? ???.

12 ??? ??? ?????????????? ?????? ???, ?? . ?????????? ??? 13?? ??????????
2005, Marks & Spencer (C-446/03, EU:C:2005:763, ?????? 45 ??? 46), ??? 29?? ??????????
2011, National Grid Indus (C-371/10, EU:C:2011:785, ????? 48), ??? 21?? ????? 2015, Verder
LabTec (C?657/13, EU:C:2015:331, ????? 47), ??? ??? 21?? ?????????? 2010, SGI (C-311/08,
EU:C:2010:26, ????? 60).

13 ?????? ??????? ??????? ??: Ehrke-Rabel, T., *VAT Grouping: The Relevance of the
Territorial Restriction of Article 11 of the VAT Directive*, World Journal of VAT/GST Law, ????? 1,

?????. 1, ??????? 2012, ?. 61 (70 ??.), Casper Bjerregaard Eskildsen, *VAT Grouping versus Freedom of Establishment*, 20 EC Tax Review, ?????? 3, ?. 114 ??? 120, ?. ?????????? ??? Stadie, H. ?? Rau/Dürrwächter, *UStG*, ?????? 2, ?????????? 812 ?. (?????????: 174? ???.-????????? 2017).

?????????, ????. ?????. ?????. ?: van Doesum, A., van Kesteren, H., van Norden, G.-J., *The Internal Market and VAT: intra-group transactions of branches, subsidiaries and VAT groups*, 2007, 16 EC Tax Review, ?????? 1, ?. 34 (41).

14 ??, ?????? 56 ??, ??? ??????? ??????????????

15 ??????? ??? 16?? ???????????? 2008, Isle of Wight Council ?.?.?. (C-288/07, EU:C:2008:505, ??????? 49 ??.).

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

17 ?????. ?????????? ??? 20?? ?????????? 2019, Infohos (C-400/18, EU:C:2019:992, ???? 36), ??? 21?? ?????????? 2017, ???????? ??? ?????????? (C-616/15, EU:C:2011:721, ???? 56), ??? ??? 11?? ?????????? 2008, Stichting Centraal Begeleidingsorgaan voor de Intercollegiale Toetsing (C-407/07, EU:C:2008:713, ????? 37). ??., ??????, ?????????? ??? ???????? ?????????? J. Mischo ??? ?????? Taksatorringen (C-8/01, EU:C:2002:562, ????? 118).

18 ?????????? ??? ??? ????? Aviva (C-605/15, EU:C:2017:150, ?????? 20 ??.) ??? ???
?????? DNB Banka (C-326/15, EU:C:2017:145, ?????? 51).

19 ??, ?????? 11 ??? ??????? ??????????????

21 ??., ????, ?????, ??????? ?? 28?? ??????????? 2006, ??????? ?? ?????? (C-128/05, EU:C:2006:612, ????, 22 ??, ???, ???????????, ???????).

??., ??????, ?? ????? ?? ??? ?????????? ?? ?????????? ? ?????? ?? ?????????? ?? 21?? ?????????? 2017, Aviva (C-605/15, EU:C:2017:718, ??? 30), ??? 21?? ?????????? 2017, ?????? ?? ??? ?????????? (C-616/15, EU:C:2011:721, ??? 49), ??? ??? 5?? ?????????? 2016, TMD, C-412/15, EU:C:2016:738, ??? 34 ??? ??? ?????????? ??????????).

22 ??????, ??? ?????? ?? ??????????? ?? ???? ?? ???? ?? ?????????????? ?? ???? 132 ??
?????? ??, ?????? ?? 21?? ??????????? 2017, Aviva (C-605/15, EU:C:2017:718, ??
30).

23 ?????????? ??? 20?? ?????????? 2019, Infohos (C-400/18, EU:C:2019:992, ????? 30), ??? 4?? ????? 2017, ???????? ??? ?????????????? (C-274/15, EU:C:2011:333, ????? 50), ??? 28?? ?????????? 2013, MDDP (C-319/12, EU:C:2013:778, ????? 25), ??? 21?? ???????? 2013, PFC Clinic (C-91/12, EU:C:2013:198, ????? 23). ??? 11?? ?????????? 2008, Stichting Centraal

Begeleidingsorgaan voor de Intercollegiale Toetsing (C-407/07, EU:C:2008:713, ????? 30), ??? 14?? ??????? 2007, Horizon College (C-434/05, EU:C:2007:343, ????? 16), ??? ??? 20?? ??????? 2002, ??????? ??? ???????? (C-287/00, EU:C:2002:388, ????? 47).

24 ???. ?????????? ??? 20?? ?????????? 2019, Infohos (C-400/18, EU:C:2019:992, ????? 48), ??? ??? 20?? ?????????? 2003, Taksatorringen (C-8/01, EU:C:2003:621, ????? 64).

25 ?????? ??? 20?? ?????????? 2019, Infohos (C-400/18, EU:C:2019:992, ????? 47).

26 ???. ?????? ??? 20?? ?????????? 2003, Taksatorringen (C-8/01, EU:C:2003:621, ????? 59), ??? ?????????? ??? ?????? ?????????? J. Mischo ??? ?????? Taksatorringen (C-8/01, EU:C:2002:562, ????? 131 ??.).

27 ?? ??? ???? ?? ????? ?????????? ??? ??? ?????? ?????????????? ?????????? ??? ?????? ??? ???, ??., ??????????, ?????? ??? 10?? ??????? 2019, Kuršu zeme (C?273/18, EU:C:2019:588, ?????? 35 ??? 38).