

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

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

??? 16?? ?????????? 2023 (*)

«????????????? ?????????? – ?????? ?????? – ?????? ?????????? – ?????? 49, 63 ??? 64 ??? –
????????? ?????????? – ?????????? ?????????? ??? ?????????? – ??????????
????????????? ?????????? ?????? ?????? ?????? – ??????? ?? ?????????? ????? ?? ??????
????, ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? – ??????? ?? ?????????? ????? ?? ??????
??? ? ?????? ?????? ?? ?????? ??? – ?????????? ?????????? ?????????? ?????????? ??????????
??? ?????? ?? ?????????? ?????? ?? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????, ? ??????
???? ?? ?????????? ??? ?????? ?? ?????? ??? – ??????????, ??? ?????? ?? ?????????? ??? ?????????? ???
?? ?????? ????, ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ??????, ?
????? ???? ?? ?????????? ??? ?????? ?? ?????? ?????? ??? – ?????????? ??? ?? ??? ??????
????? ??? ?????????????? ?????????? ?????? – ?????????? ?????? ??? ?????? ? ??????????
????????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????????»

???? ??????? C707/20,

? ? ?????????? ?????? ?????????????? ?????????? ?????????? ??? ?????? 267 ????, ???
?????? ?? Upper Tribunal (Tax and Chancery Chamber) [????????? ?????????????? ??????????
(????? ?????????? ??? ??????????????), ??????? ??????????] ?? ??????? ??? 29??
????????? 2020, ? ?????? ?????? ??? ?????? ??? ?????????? ??? 30 ?????????? 2020, ??? ??????
??? ????

Gallaher Limited

????

The Commissioners for Her Majesty's Revenue and Customs

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

????????? ??? ??? K. Jürimäe, ?????? ???????, M. Safjan, N. Piçarra, N. Jääskinen
(?????????) ??? M. Gavalec, ???????,

????????? ??????????: ?. ??????

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

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

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

– ? Gallaher Limited, ?????????????? ??? ??? I. Afzal, barrister, ??? P. Baker, QC, ??? S.
Bond ??? ??? E. Buxton, solicitors,

– ? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ??? L. Baxter ??? F. Shibli
??? ??? J. Simpson, ?????????????? ??? ??? R. Baldry, QC, ??? ??? B. Elliott, barrister,

- ?????????? ???????, ?????????????? ??? ??? P.?J. Loewenthal ??? W. Roels,
???? ?????? ??? ?????? ??????????, ??? ?????? ??? ?????????? ??? ??? ?? ??????????
??? 8?? ?????????? 2022,

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

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1 ? ?????? ?????????????? ?????? ??? ?????? ??? ?????? ??? ?????? 49, 63 ??? 64
????.

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ?????? ??? ?????? ?????????? ???
Gallaher Limited (???: GL), ?????? ??? ?????? ?? ?????????? ??? ??? ?????? ?????????? ???
Commissioners for Her Majesty's Revenue and Customs (????????? ??? ?????????????? ???
????????? ???, ??? ????: ?????????? ???), ?????? ?? ?? ??? ?????? ?????? GL ??????
????????? ???, ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ??????, ??? ?????? ???
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
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GL.

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

3 ? ?????????? ??? ??? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ???
??? ?????? ?????????? ??? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??????????
????????? (?? 2020, L 29, ?. 7) (???: ?????? ??????????) ?????????? ?? ??? ??????
(??) 2020/135 ??? ??????????, ??? 30?? ?????????? 2020 (?? 2020, L 29, ?. 1).

4 ??? ? ?????????? ??? ?????????? ???????????, ?? ?????? ??? ?????? ??? ?????? ???
????? ?? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ?????????? ???
?????????, ??? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???.

5 ? ?????????? ?????????? ??? ???????, ??? ??? 126, ?????????? ?????? ??????????
?? ?????? ?????? ??? ??? ?????????? ?????? ??? ?????? ??? ?????? ??? 31?
????????? 2020, ??? ? ?????? ??? ?????? ??? ?????? ?????????? ?? ?????? ??? ??????
????????? ???????, ??? ??? ?????????? ?????????? ??? ?????? ???.

6 ?? ??? 86 ??? ?????????? ??????????, ?? ??? ?????? ??? ?????? «?????????
????????? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? 2
??? 3 ?? ??????:

«2. ?? ?????????? ??? ?????????? ?????? ?????????? ?? ??? ?????? ?????????? ??
????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ?????? ??? ??? ??? ?????? ??? ?????? ??? ?????? ???.

3. ?? ??? ?????? ??? ?????? [...] ?? ?????? ??? ??? ??? ??????
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? [...]»

7 ?? ??? 89, ?????????? 1, ??? ?????????? ?????????? ??? ??? ???:

«????????? ??? ??????? ??? ?????????? ??? ?????????? ?????? ??? ?????????? ???
??? ?? ??? ???? ??? ?????????? ??????, ?????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ??? ?? ??? ??? ?????????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ????? 86 ??? 87, ?????? ?????????? ??? ?? ??? ?????? ??? ?? ??? ??
????? ??? ?????? ??? ?????? ????.»

8 ???' ?????????? ??? ?????? 185 ??? ?????????? ??????????, ? ?????????? ?????? ??
????? ??? 1? ?????????? 2020.

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

9 ?????? ??? ?????? 2 ??? 5 ??? Corporation Tax Act 2009 (????? ??? 2009 ??? ??
????? ???????, ??? ????: CTA 2009) ??? ??? ?????? 8 ??? Taxation of Chargeable
Gains Act 1992 (????? ??? 1992 ??? ?????????? ??? ????????, ??? ????: TCGA 1992),
????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ???
????????? ??? ?? ?????? ??? ?????? ??? (????????????????? ??? ??????) ??? ???
????????????? ??? ??? ?????? ?????????? ???.

10 ??? ?? ?????? 5, ?????????? 3, ??? CTA 2009, ?????? ???? ??? ??
????????? ??? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????????????
????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ?????????? ?????????? ???
????????? ??? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????? ?????????? ?????????? ???
????? ??? ?????? 10 ? ??? TCGA 1992, ??? ?????? ?????? ?????????? ??? ?????? ???
??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???
????????? ??? ?? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? «????????? ???
????????? ??? ??????» ??? ?? ?????? 171(1 A) ??? TCGA 1992.

11 ?????? ??? ?????? 17 ??? 18 ??? TCGA 1992, ? ?????????? ?????????? ???
????????? ?? ?????????????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????? ?????????? ??? ??????.

12 ?? ?????? 170 ??? TCGA 1992 ?????? ?? ??????:

«(1) ?? ?????? ?????? ??? ?????????? ??? ?? ?????? ??? ?????? 171 ??? 181, ??? ??
????????? ??? [...]».

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

[...]

(b) ?? ?????????? (3) ??? (6) ?????? ?????????? ?????????? ??? ?????? ???
?? ?????? ??? ?????? ???, ?????? ?????? ???, ?????? ?????? ???, ?????? ??? ????
???????

[...]

d) ?? ??????? ??? "?????" ??? ?? "?????????" ?????? ?? ?????????????? ?? ??? ??
????????? ?????????????? ??? ?????????????? ?? ?????? ?? ?????? ?????????? ?????? ?? ??
????? ?????? ?????? ??? ?????? ?????????? ??????.

(3) ?? ??? ?????????? ??? ?????????? (4) ??? (6) ????????,

(a) ??? ?????? (? ??? ?????????????????? ??? ??? ??? ??? ??? 171 ??? 181 ?? "?????
????????? ??? ??????") ??? ??? ?? ??? 75 % ?????????? ??? ?????????? ?????? ?? ??? ??
??? ?????????? ??? ?????? ?????????? ?????????? ?? ?????? ??? 75 %, ?? ??????????
??? ?????????????? ??? ?????? ???, ??? ?? ??? ?????????? ??? ??? ?????? ?? ??? ?????? ???
75 % ??? ??? ??????, ????

(b) ??? ?????? ??? ?????????????? ??? ?????? ?????? (????? ??? ??? ??? ?????? ?????? ???
?????) ? ??? ??? ??? ?????? ?????????? ?????????? ?????? 51 % ??? ??? ?????? ??????
??? ??????.

(4) ??? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ??? ?????? ?? ? ??? ?????? ???
????????? ?????? ??? 75 % ?? ??? ??????.

[...]»

13 ?? ??? 171 ??? TCGA 1992 ??? ?? ??? 775 ??? 776 ??? CTA 2009 (??? ???, ???
?????: ?????? ??? ?? ?????????? ?????? ??????????????) ?????????? ??? ? ??????????
????????????? ?????????? ??? ?????????????? ?????? ??? ?????????? ??? ?????? ???
????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????????? ???
????????? ?????? ????.

14 ?? ??? 171 ??? TCGA 1992 ??? ?? ???:

«(1) ??? ?????? ???:

(a) ??? ?????? (????? ?) ?????????? ??? ?????????? ?????? ?? ??? ?????? ??????
(????? ?) ?? ?????? ??? ?????? ??? ?? ??? ?????? ??? ?????? ?????? ??? ??? ?????? ???
???

(b) ?????????? ?? ?????????? ??? ?????????? (1A) ????????,

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

(1A) ?? ?????????? ??? ?????????? ??? ?????? 1(b) ?????? ??? ??
?????????:

a) ? ?????? ? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?? ???
????? ??? ?????? ??? ?? ??? ?????? ??? ?????? ???

b) ? ?????? ? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ?????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?? ???
????? ??? ?????? ??? ?? ??? ?????? ???.

??????, ??? ?????????? ?????? ?????? "????????? ?????? ??????" ??? ??? ?????? ??

????????????? ??????? ?????, ??? ??????????? ??? ?? ??????????? ???????
????????????? ??? ?? ??????? ??????? ??? ?? ??????????? ??????? ???????, ???
????????? ??? ?? ?????????? ? ??????? ?? ?????????? ?????????? ?????????? ??? ??
????????? ?????, ??????? ??? ?????? 10B, ??? ?????????? ??? ?? ?????? ?????? ??? ??
????????? ?????? ???.

[...]»

15 ?? ????? 775 ??? CTA 2009 ????????:

«(1) ? ?????????? ?????? ?????? ?????????? ??? ?????? (??? “?????????????”) ???
???? ?????? (??? “????????”) ??? ?????????? ?????? ??? ??? ?????? ???
????????? ??????, ??

- a) ??? ?? ?????? ??? ???????????, ?? ?? ?????? ?????? ??? ?? ?????? ???, ??
 - b) ?????? ??? ?? ???????????, ?? ?????? ?????????? ?????? ???????, ??? ??
??????????????, ?????????? ??? ?????? ?????????? ?????? ???
 - (c) ?????? ??? ?? ???????????, ?? ?????????? ?????? ???????, ??? ?? ?????? ???,
?????????? ??? ?????? ?????? ???????.
- (2) ??? ?? ?????????? ??? ?????? ?????????? ?????? ?????????? ??? ?? ?????? ???
????????? ??????, ?? . ????? 776.

[...]»

16 ?? ????? 776 ??? CTA 2009 ????:

«(1) ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????????? ?????????? ???
????? ????? “????????????? ??????” ??? ?? ?????? ??? ?????? ??? ?????? ???.

- (2) ??????, ? ?????????? ?????????????? ?? ?? ?????????? ???
 - (a) ?? ?????????? ??? ?????????? ?????? ??? ?????????? ??? ?? ?????????? ???
 - (b) ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?? ??????????.
- (3) ??????, ? ?????? ?????????? ???
- (a) ?? ??? ?????? ??? ?????? ?? ?????????? ?????? ??? ?????? ??? ?????? ???
??? ?????????? ???
 - (b) ?? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
????????????? ???.
- (4) ???,
- (a) ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???
????????????? ??? ?? ?? ?????? ??? ?????? ??? ?????????? ??? ?????? ???
????????? ???

(b) ????? ?? ?????????? ??? ?? ?????????? ??????? ?? ?? ?????????? ??????? ??
????????? ?????? ??? ?????????????? ??????? ??? ?? ?????????????? ??????? ??
????? ?????????????? ?? ?? ?????? ?????? ?????? ??? ?? ??????.

(5) ?? ?????????? ??? ?????????? (4)(a) ??? ?????? ??? ?????????? ?????????? ??????
?? ?????????????? ??? ?????????? ?????? ??????.

17 ?? ???? 764 ??? CTA 2009 ????????:

«(1) ?? ?????? ?????????? ?????????? ??? ?? ?????? ?????? ??? ?????? ?????? ??????????
?? ?????????? ?? ?? ?????? ?????? ?????? ???, ?????? ?????? ?????, ??? ?????? ?
????? ?????? ??? ??????.

[...]»

18 ?? ???? 765 ??? CTA 2009 ????:

«(1) ?????? ?????? ?????? ????

(a) ??? ?????? (A) ??? ??? ?? ??? 75 % ?????????? ??? ?????????? ????, ???

(b) ?? ??? ??? ?? ?????????? ??? ?????? ?????? ?????????? ?????????? ?? ?????? ??? 75
%, ?? ?????????? ??? ?????????????? ???, ??? ?????? ???, ??? ?? ?????????? ???
????? ?? ?????? ??? 75 % ??? ??? ??????.

(2) ? A ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? 9 ?? ? ?????? ?????? ???
?????.

(3) ?? ?????? (1) ??? (2) ?????? ??? ?????? ?????? ?????? ??? ?????? ???
?????.

19 ?? ???? 767 ??? CTA 2009 ??????:

«(1) ? ?????? ?????? ??? ?????? ??? ?????? (A) ??? ?????? ? ?????? ?????? ????
????? ?? ? ?????? ?????? ?????? ??? 75 % ??? ?????? (B).

[...]»

20 ?? ???? 59D ??? Taxes Management Act 1970 (????? ?? 1970 ??? ?????????? ???
?????, ??? ?: TMA 1970) ???????:

«(1) ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?? ??? ???
????? ?????? ??????.

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

[...]»

21 ?????? ??? ?????? 87A ??? TMA 1970, ??? ?? ?????????? ??? ?????? ?????? ???
????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ??????.

22 ?????? ??? ?????? 55 ??? 56 ??? TMA 1970, ?? ? ??????? ??? ???????????? ?????? (????????????????????? ??? ?????? ??????? ??????????) ??? ?????????????? ??? ?????? First-tier Tribunal (Tax Chamber) [????????????? ?????????? ?????????? ?????????? ?????????? ?????????? (????????????? ???), ?????? ??????], ? ?????? ??? ?????????? ?????? ?????? ?????? ?? ?????????? ?????? ?????? ?????????? ?? ? ?????????? ?????? ?????? ?????????? ?????? ?????? First-tier Tribunal (Tax Chamber) [????????????? ?????????? ?????????? ?????? (????????????? ???)], ?? ?????????? ? ?????? ?????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

23 ?? ?????? 13, ?????????? 5, ??? ?????? ?????? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (????) ?????? ?? ? ?????????? ??????.

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

24 ? GL ?????? ??? ?????? ?????? Japan Tobacco Inc. (??? ????: ?????? JT).

25 ? ?????? JT ?????? ?????? ?????????? ?????????? ? ?????? ?????? ?????? ?????? ?????? ?????? ?? 130 ?????? ??? ??? ??????. ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

26 ??? ??? ?????? ?????? ?????? ?????????? ?????? ?????? JT ??? ???? ?????? ?????? JTIH, ?????? ?? ?????? ?????? ??? ?????? (??? ????: ?????? ??????) ? ?????? ?????? ?????? ?????? ?????? ??? GL, ? ?? ?????? ??????-????????? ?????? ??? ?????? ?????? ?????? ??? GL ?????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

27 ?? 2011 ? GL ?????????? ?? ?????? ??????, ??? JTISA, ? ?????? ??? ???? ?????? ??? ?????? ?????? (??? ????: ?????? ??????) ??? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (??? ????: ?????? 2011). ?? ?????? ??? ?????? ?? ?????? ? GL ??? ? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

28 ?? 2014 ? GL ?????????? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? (????????? ??? 2014).

29 ? ??????????? ???. ???? ??????? ???. ???? ??????? ?????????? ???????????, ?????????? ???. ???? ???????????
???. 2011 ???. ???. ??????????? ???. 2014 ???????????, ???. ???. ??????????? ???. ???. ??????? ???.
?????????? ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???. GL ???.
?????? ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???. ??????????? ???. ???.
???. ??????????? ???. ???. ???. ???. ??????????? ???. ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???.
???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ???????????, ???. ???. ???. ??????????? ???.
?????????? ???. ???. ??????????? ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???.
?????????? ???. ???. ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???.

30 ? GL ??????? ??? ?????????? ??? ?? ??? ?????? ?????? ?????? ?????? ?????? ???
First-tier Tribunal (Tax Chamber) [????????????? ?????????? ?????? (????????? ???)].

31 ??? ??????? ???. ?????????? ?????, ? GL ???????, ???' ??????, ??????????????
?????????? ?????????? ??? ??????? ????? ?????? ????? ?????????????? ??????????????
????????? ?? ???? ?? ?? ?????????????? ?? ?????? ?????????????????? ??????? ?? ?? ??
???? ?????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ? ?? ?????? ?????????? ??? ?? ?? ??????
????????? ?? ?????????????? ?? ?????? ??? ?????? ?????? . ??????????, ??? ?? ?????? ??? ??
????????? ?????????? ?? ?? ?????? ??? ?????? ??? ?????????????? ?????????????? ??????????
?? ? ?????????? ?????????????? ?????????? ??? ?????????? ?????? ??? ?????????????? ?????? ?? ?? ??????
???? ?????? ?? ?????? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?? ?? ??????
???? ?? ?????????? ?????????? ???.

32 ???????, ????, ????? ??, ?????????? ?????? ???, ?????? ?????? ?????????? ?????????? ?????????? ??, ??
????????? ??? 2011 (??? ????: ?????????? ??? ?? 2011), ? GL ??????????, ??????, ??? ?
????????? ?????????? ?????? ??? ?????????? ??? ?????? ?????? ?????????? ?????????? ???
????????? ?????????? ??? ?????????? ??????. ???????, ??????????, ??????????, ??????????
??? ? ??? ?????????? ?????????? ?????? ??? ?????????? ??? ?????? ??????????
????????? ??? ?????????? ??? ?????????? ?????? ?????????? ???/? ??? GL ??? ??????
????????? ??? ???????. ??????, ? GL ?????? ???, ?????????? ?? ??????? ??????????,
????? ??? ?????????? ?????????? ??? ?????????? ?????? ?????? ?????? ??? ?????? ???,?????
????? ?? ?????????? ??? ?????????????? ?????? ???????, ?????????? ? ?????????? ??????
????????? ??? ??????, ??? ?????????? ?????? ???????, ??? ??????????, ??? ??????

33 ????????, ??? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
?? ?????????? ?? 2014 (??? ????: ?????????? ?? 2014), ? GL ??????????, ??????, ??? ?
?????? ?????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ??
????????? ?? ?????????? ?? ?????? ?? ??????????. ???????, ?????????? ??, ???????,
???' ?????, ?? ?????? ???????, ????? ?? ?????????? ?? ?????????? ?? ?????????? ??
????? ?????? ?? ?????? ?????, ??????? ?? ?????????? ?? ?????????? ??????????,
????????? ? ?????????? ?????? ???????, ??????? ?? ?????????? ?????????? ??
?????????, ??? ????? ???????.

34 ??????????? ?? ?????? ?? ?????? ?? ???? ?? ???????????, ? GL ??????? ?? ??????? ?? ??????? ??
?????? ?? ?????? ?? ?????? ?? ??????? ?? ??????? ?? ???? ?? ?????? ?? ??????? ??, ???? ?? ?? ??
?????? ?? ?????? ?? ?????? ?? ?????? ?? ???? ?? ?????? 55 ??? TMA 1970.

36 ?? ?? ??? ?????????????? ??????? ?? ?????? ?????????? ?????????? ?? ?? ?????? ?? ?? ?????
?? ?? ?????????? ?? 2014, ?? ?? ?? ?? ?????? ?? ?? ?????????? ?? ?? 2011. ???, ??????,
????? ?? ?? ?????? ?? ?? 2014, ???? ?????? ?? ?? ?????????? ?? ?? 2011.

37 ???????, ??? ?????? ?? ?????????? ?? 2011, ??????, ?????? ?????, ??? ??
?????? ?????????? ?? ?????????? ?????????????? ?? ?????????? ?? ??????????. ???
????? ?? ??????? ?? ?????????? ?????????????? ?? ???????????, ?? ?? ??? ??????????
?????? ?? ?????????? ?? ?????? ?????????? ?? ?????????????? ?? ?????, ??????? ? ??????
????? ?? ?????? ?????? ?????????? ?????????????? ?? ?????? ????? ?????????????? ?????? ??????????????
?? ?????????? ?? ?????? ??????????.

38 ?????????? ?? ?????????? ?? 2014, ??????, ?????? ??, ??? ???????
????????????? ?? ?????????? ?????????????? ?? ?????????????? ???????, ??? ? ??????? ??
???? ?????????????? ?? ?????????? ?? ?????????? ?????????? ?? ?????? ?? ?????? ?????????? ???????
?? ?? ? ??????? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ?????? ?? ?????? ??????????.

39 ?????? ??? ??????????? ?? First-tier Tribunal (Tax Chamber) [????????????? ???????????
????????? (?????????? ??)] ?? ??? ????? ??????????? ? ?????????? ??? ?? 2011, ? GL
?????? ?????? ??????? ??? ?????????? ???????????, ???? ??? Upper Tribunal (Tax & Chancery
Chamber) [????????? ??????????? ?????????? (????? ?????????? ??? ???????????)],
?????? ??????]. ?????? ??? ????? ???????????, ? ?????????? ???, ??? ?????? ???,
????? ??? ?????? ??? ??????????? ?? ??? ????? ?????? ??? ? ?????????? ??? ?? 2014.

40 ?? ??????? ??????????? ?????????????? ?? ???? ?? ??????? ?? ???? ??????? ?? ???? ??????? ??
?????? ?????? ??, ??? ??????? ?? ???? ??????????? ?? 2011 ?? ?? 2014, ?? ???????
?????????? ?? ?????? ??????? ?? ??????? ?? ???? ?? ??????? ?? ???? ?? ??????? ?? ???? ?? ??????
?? ???? ??, ??????????, ??? ?????? ??????????? ?? ???? ???????????, ??? ??
?????????? ?? ???? 49 ??? ?????? ??????????? ??, ??? ?????? ?? ???? ??????? ?? ???? ??
?? 2011, ??? ?? ??????? ?? ??????????? ?? ???? ?? ??????? ?? ???? ??????????? ?? ???? ?? 63
???. ???????, ?? ?????? ??????????? ?? ???? ?? ???? ??????? ?? ???? ?? ??????????? ?? ???? ??
?? ?? ?????? ?? ??????????? ?? ???? ?? ??????? ?? ???? ?? ??????? ?? ???? ?? ??????? ?? ???? ??
?????? ?? ??????? ?? ???? ?? ??????? ?? ???? ?? ??????? ?? ???? ?? ???? ?? ??????? ?? ???? ??

41 ???, ???, ????????, ????, ?? Upper Tribunal (Tax and Chancery Chamber) [???????,
???????????, ????????, (????? ????????????, ???, ??????????????)] ????????, ?? ??????????
???, ????????, ???, ????????????, ???, ??, ????????????, ???, ????????????, ??, ????????????,
?????????:

«1) ?????? ??????? ? ?????????? ??? ?????? 63 ??? ?????? ?????? ?????? ????????, ???? ?
????????? ??????? ?? ??? ?????????????? ??????????????, ? ?????? ??? ?????????? ?????? ??????
????????? ????????:

2) ????? ? ?? ? ?? ????? ?????????? ?????? ? ?????????? ?? ?????? 63 ????:
????? ???? ?????? ??????? ?? ?????? ?????????? ??????????????, ?????? ?????????? ??
????? ?????????? ?? ? ?? ????? ??????:

?) ??? ?????? ?????????? ?????????? ?? ?????? ?????????? ?? ?????? ?? ?????? ?????? ???
????? ??? ?????????? ?? ?????? ?????? ??????, ???? ?????? ?????? ?????? ?????? ?? 100 %
?? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?? ?????? ??? ?????????? ???
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????;;

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

3) ?????????? ??????, ???? ?? ?????? ?????? ?? ?????? ?? ??? ?????????? ?????????? ?, ??
????? ?????????? ?? ?????? ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??????????
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????? ?????? ?????? ??????
?? ??? ?????? ?????? (?? ? ???? ?? ?????? ??????????????), ???? ?????????? ?????? ?? ?????? ?????? ????,
????????? ?? ??? ?????? ??????, ?????? ?????? ??????, ???? ?????? ?????? ?????? ???? ?????? ????,
????????? ?? ??? ?????? ??????, ?????? ?????? ??????, ???? ?????? ?????? ?????? ???? ?????? ????
?? ?????????? ?? ??? ?????? ?????? ???? ?????????? ?????? ?????? ???? ?????? ???? ?????? ??????
????? ??? ?????? ??? ?????? ?????? ?????? (? ?????? ??????????????), ?????? ?????????? ????,
????????? ?? ??? ?????? ?????? ??????????????), ?????? ?????????? ???? ?????? ???? ?????? ??????
????????????? ?? ??? ?????????? ?????? ???? ?????? ???? ?????? ???? ?????? 49 ????, ????
?????????, ?????????? ???? ?????????? ?????? ???? ?????? ???? ?????? 63 ????:

4) ?????? ?????? ?? ?????? ?????????? ???? ?????? 63 ????:

?) ?????? ? ?????????? ?? ?????? ?????????? ?????? ?????? ???? ??? ??????
????????? ???? GL ??? [????????? ??????], ?????? ?????????? ?? ????, ????
????? ?????????? ???? ??? ?????? ?????? ???? ?????? 63 ????:

?) ?????????? ?? ?????????? ?????????? ?? ?????????????? ? [????????? ??????] ????
??? [????????? ??????], ???? ??? ?????????? ???? ?????? ?????? ????, ????
????????? ???? ??? ?????? ???? ?????? 64 ????:

?) ?????????? ?? ??? 64 ???? ??? ?????? ?????? ?????? ?? ?????? ?????? ???? ??????????
?????????, ???? ??? 64 ???? ??? ?????? ?????? ?? ?????? ?????? ???? ??? ?????? ????
????????? ?????? ???? ?????? ?????? ?????? ?????? ???? ?????? ?????? (??
????? ?????????? ???? 64 ????) ???? ??? ?????? ?????? ?????? ?????? ????
????? ??? ?????????? ???? 64 ????:

5) ?????? ?????????????? ?????????? ???? ?????????? ???? ??? ?????? ?????????? ????
????????? ?????? ?????????? ???' ???? ??? ?????? ?????? ?????? ?????? ?????? ??????????
(????? ??? ?????? ?????????? ???? ?????? ?????? ?????? ???? ?????? ?????? ?????? ????),
????? ? ?? ??? ?????? ?????? ???? ?????? ???? ?????? ???? ?????? ???? ?????? ????
??? ?????????? ????, ?????????? ???? ?????? ???? ???? ?????? ?????? ?????? ??????
????????????? ???? ?????????? ???? ???? ?????? ????, ?????? ?????????? ???? ???? ??????
????? ??? ?????????? ????:

6) ?? ?????????? ?????????? ?? ?????????? ??????????????? ???/? ??? ??????????
????????? ?????????? ??? ??????????:

?) ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????????? ? ?? ?? ?????????? ?? ??????????
????????? ??? ?????? ?????? ?????????? ??? GL ?? ?????????? ?????????? ??? ?????????? ???
?????;

?) ?? ?????????? ?????????? ??????????, ?????????? ?? ?????? ?? ?????? ??
????????? ?? ?? ?? ?????????? ?? ?????????? ?????????? ??? ?????? ?????????? ??? GL ??
????????? ?? ?????????? ?? ?????? ?? ?????? ?????? ??? ?? ?????????? ??? ??????????
????????? ?????? ?? ?????? ?????? (????? ??? ?????? ?? ?????? ?????? ??? ??????????????"') ??
? ?????????? ?????????? ??? ?????? (????? ??? ?????? ??? ?????? ??? ??????)"') ??
????????? ?????????? ?????????? ???;

?) ??????, ???' ????, ? ?????????? ?????????? ??? ?????? ?? ?????? ?????? ??
????????? ?????????? ?????????? ????:

i) ?????? ????, ?? ?????? ?? ?????? ?? ?????? ?????? ?????????? ??? ?? ?? ?????????? ???
????????? ?????? ?? ?????????? ?????? ?????????? ??? ?????????? ?????? ?? ?????? ?????????? ??
????? ?? ?????? ?? ?? ?? ?????? ?????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????? ??????
????? (????? ?? ?? ?? ?????? ?????? ??? ?? ?????? ?????????? ??? ?? ?????? ?????? ??????
????? ?????? ?? ?? ?? ?????? ?????? ??? ?????? ?????????? ??? ?? ?????????? ??? ?? ??????
?????????);

ii) ?????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????????? ??? ?????????? ??
????????? ?? ?????????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????????? ??
????? ?? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????? ?? ?????? ?????????? ??
????????? ?????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??
????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????;

iii) ?????? ????, ? ?????????? ?????? ??? ?????????? ??????;

iv) ????????, ?????????? ?? ?????? ?? ?????? ?? ?????? ?????????? ??? ?????? ??
????????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?????????? ??????????
????????? ?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????? ?????????? ??
????????? ?????? ?? ?????? ?????? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
ex nunc;»

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

42 ??? ??? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? 83 ??
????????? ?? ??????.

43 ??? ?????? ?? ?????? ?? ?????? ?? ?????? ?? GL ?? ?????? ??, ???' ????, ??? ?
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??
????? ?????? ?? ?????? ?? ?????? ?? ??????.

44 ???, ?????????? ?? ?????? ??, ?????? ?? ?????? ?? 252, ?????? ??, ???,
? ?????? ?????? ?? ?????? ??, ?? ?????? ?????? ??, ?? ?????? ?????? ??, ?? ?????? ??,

????????????????? ?????????? ??? ??? ?????????? ?? ??????, ??????? ?? ??? ?????????????? ???
????????????? ??? ?????????? ??????, ??????? ?? ?????????? ??? . ?? ?????????? ???
????????????? ??? ??? ?????????? ??? ??????? ?????????? ??? ??? ??? ??????????
????? ??? ?????? ?????? ?????????? ??? ?? ??? ?????????? [??????? ??? 8?? ??????????]
2022, Finanzamt R (??????? ??? ??? ??? ?????????? ?? ?????????? ??????), C98/21,
EU:C:2022:645, ??? 29 ??? ??? ?????????????? ??????????].

45 ?????????????? ??? ? ?????????? ??? ? ?????????? ??? ?????????????? ??? ?????????????? ???
??? ? ?????????? ?????????????? ??? ?????????? ??? ?????????? ??? ?????????????? ??? ??????
?? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??????????
?????????, ? ?????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??????????, ??? ??? ??? ?? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ?? ???
????????? ???, ??? ?????? ??? ?????? ??? ??? ??? ?????????? ??? ?????????? ??? ?????????? ??????????
[??????? ??? 8?? ?????????? 2022, Finanzamt R (??????? ??? ??? ??? ?????????? ??
??????? ??????), C98/21, EU:C:2022:645, ??? 30 ??? ??? ?????????????? ??????????].

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

47 ???????, ??? ?? ?????? 83 ??? ?????????? ???????????, ?? ?????????? ???
??????????, ??? ?????? ??? ?????? ???????????, ?? ??????? ??? ?????????? ???
?????????? ???????????, ??? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ? ??? ???
??????????, ??? ?? ??? ?????? ??? ??????????? ?????, ?????????? ??? ?????????? ??? ?????????? ??????????
?????????? ?? ?????? ?????????? ?????? ??? ??? ?????????? ??? ?????????? ??? ?????????? ?, ???,
????, ??? ?????? ??????? ??? ???????, ?? ?????????? ?????????? ?? ?????????? ?? ?????????? ?? ??????????
?? ??? ?????? ?????? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ??? ??? ?? ?????? 23 ???
????????? ??? ?????????? ??? ?????????? ?????? ?????????? ?????????? ??????????.

48 ???????, ?????????? ? ?????????? ??? ?? ?????????? ??? ?? GL ??????????
?? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??????????.

49 ???????, ??? ?????? ??? ?????????? ?????????? ?????????? ??? ??????? ???????,
????????????? ??? ? GL ?????????? ?????? ?????????? ?? ??? ?????? ?????????? ??? ??????????
????????? ??? ?????????? ??? 13?? ?????? 2007, Test Claimants in the Thin Cap Group
Litigation (C524/04, EU:C:2007:161). ???????, ?? ??????? ??? ? GL ??????????
?????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ???
??????????, ??? ?????? ?????? ??? ?????????? ??? ?????????? ?????????? ??? ?????? 7 ??? 14 ???
?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????????? ?? ??? ??? ??????.

50 ???????, ??? ?????? ??? ?????????? ?????????? ?????????? ?????????? ???
?????????? ?????????? ??? ?????? ???, ??? ? ?????????? ??? ? ?????????? ??? ? ??????? ???
????? ?????????? ? ?????? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
?????????? ??? ??? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????? 15 ??? 30 ??? ?????????? ???.

51 ?? ??????????, ?? ??????????, ??? ?????? ??? ?????????? ?????????? ?????????? ???
????????? ??? ?? ?????????? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ???
????????? ??? ?????? ??? ?????????? ???.

52 ??? ???????, ??? ??????? ?????? ?? ?????? ?? ?????????? ? ?????????? ??? ??????????
??????????.

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

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

53 ??? ?? ?????? 86 ??? ?????????? ????????????, ? ?????? ?????? ?? ?????? ??? 1?
?????????? 2020, ?????????? ??? ?? ?????????? ????????????, ??? ?? ??????????
??? ?????????? ?????????? ??? ?? ?????? ??? 31 ?????????? 2020, ?? ??????????
????????????? ??? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ???
????????????? ??? ?? ??? ?? ?????? ??? ?????????? ??????????, ? ?????? ?????? ??? 31
????????? 2020. ?????? ?????????? ??????? ???? ?????? ?????? ??????????????
?????????, ? ?????? ?????????? ??? ?????????? ??? 30 ?????????? 2020 (????. ?????? ???
3? ?????? 2021, Tesco Stores, C?624/19, EU:C:2021:429, ????? 17). ????????, ??
????????? ?????? ?????? ?? ?????????? ??? ?????????? ?????????????? ?????????? ???
?? ????????

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

54 ?? ?? ?????? ?? ???? ?????? ?????????????????? ????????, ?? ?????? ?????? ??
???????????????, ?? ?????? ?????????????? ??????, ???' ??????, ?? ?????????????? ?? ?? ??
63 ???? ???? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ? ??????
????? ?????????? ???? ??? ?????????????? ?????? ??????.

55 ???????, ??? ????? ?????????? ?????????? ???, ?????????? ?? ?????? ?? ??????
????????? ??????? ?? ?????? ??? ?????????? ?????? ??? ?????????? ?? ?????? ? ??????
???, ?????? ?? ?????????? ?????? ?? ?????????? ??? ?????? ?????????? [?????. ??????
??? 7?? ??????? 2022, Veronsaajien oikeudenvallontayksikkö (????????? ??? ??????????)
????????? ?? ?????????? ?????? ??? ??? ?????], C?342/20, EU:C:2022:276, ??? 35 ??? ???
????????? ??????].

57 ????????, ??? ?????? ?????? ?????? ?????? ??? ?????????? ?????????????? ??? ??? ???
?????? ?????? ?????????? ??? ??????????, ??????, ??? ?????? ?????? ?????????? ??? ?????????? , ??
????? ?????? ?? ?????????? , ???' ?????, ??? ?? ?????? ????? ?????? ??? ??? ??? ?
????????? , ?????? ?????????? ???, ??? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?
??? ?? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?????????????? ?? ?????? ?? ??? ??? ??? ?
????? ?? ?????? ?? ?????? (????.. ??????? ?? 17?? ?????????? 2009, Glaxo Wellcome,
C?182/08, EU:C:2009:559, ??? 37 ??? ??? ?????????? ??????????).

58 ??????????, ??? ?? ?????????? ??? ?????????????? ?????????? ???, ??? ?????? ??? ???
?????? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ???????, ?????????? ??????????
??? ?????????? ?????????????? (????????? ??? 26?? ??????? 2008, Burda, C?284/06,
EU:C:2008:365, ??? 68 ??? ??? ?????????????? ??????????).

59 ?? ???????????, ? ??????? ????. ?????? ?????? ?????? ?????????????? ?????? ?? ???????????
?????????? ???. ?????????????? ?????????????? ?????????? ?????? ???. ?????? ???. ?????? ???.
?????????. ??????, ??? ???. ?????? ?????? ?????? ?????? ?????????? ?????????? ???. ???. ???. ?????? ???.
????????? ?????? ?????????? ?????? ?????????? ?????? ?????? ?????? ?????????? ???.
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? «????? ??????»
????????? ???. ???. ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
???. ???. ???. 75 % ?????????? ???. ???. ???. ???. ?????? ?????? ???. ???. ?????? ???. ???.
75 %.

60 ??????????, ??? ?????? ? ?????????? ?? ?????????? ???????????, ?? ?? ??? ?????? ??????????
????????????? ??? ?????????????? ?????????????? ?????????? ?????? ?????? ??????????
????????? ??? ??? ?????????? ??? (? ?????????????? ???) ??? ??? ?????? ??????
????????????? ??? (? ??????) ???????, ?????? ??? ??? ?????????????? ??????????????
????????? ??? ?????? ?????? ?????????? (? ??????????????) ??? ??? ?????? ??????
????????????? ??? ??? ? ??? ?????? ?????? ??????. ??? ??? ?????????????? ??????, ?? ??????
???? ??? ?????????????? ?????????????? ??????????, ?????????, ??? ??? ?????? ?????????? ??? ??
????????? ??? ??? ?????? ?????? ??? ?????? ??? ?????????? ???, ??? ??? ??????
????????? ??? ?? ??? ?????? ?????????????? ?????? ??? ?????????? ???.

61 ?????? ??? ?? ?????????? ??? ?? ?? ??? ????? ?????????? ?????????????? ??? ??????????
?????????? ?? ???? ????????, ?? ??????? ?????????????? ?????????? ?????????????? ??????????
?????????? ?? ???? ??????? ??? ?????????? ?????????????? ???, ?? ?? ???????, ?? ??????????????
????????? ?? ??????? ??? ?????????????? ??????? ??? ?? ??????? ??? ??????? 63 ????. (?????.
?????? ?? 18?? ?????? 2007, Oy AA, C?231/05, EU:C:2007:439, ????? 24 ??? ???
????????????? ??????????).

62 ????????, ????, ??????????, ???, ?? ?????? ?????? ???, ??????????????, ??????????????,
? ?????? ???, ?????????? ???, ??? ?????? ?????????????? ?????? ?????????, ?????????? ?????????? ???
????? ?????????? ???, ??? ?????? 49 ????, ?? ?????? ?????????????? ???, ??? ?????????? ??????????????,
????? ?? ?????? ?????????? ?? ?????????? ? ?????????? ???, ??? ?????? ???, ?? ?????? ???, ??? ??????
??????????, ??? ??????????, ??? ?????? ?????????? ???, ??? 63 ???.

63 ????????, ?????????????? ?? ?? ??? 63 ??? ?? ??????, ?? ??? ???????????, ??
????? ?????????? ?? ?????????? ? ?????? ????????, ???' ?????, ??? ????? ?????????? ??
????? 49 ????, ???? ??? ?? ??? ?????????????? ???????? ??? ?? ?????????? ??
?? ???? ???, ???? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??
?????????? ?? 2011.

64 ???????????, ??????? ?? ????? ?????????? ??? ?????????????? ?????????????? ???
?????????? ????? ?? ?????????? ??? ????? ?????? ?????, ?????? ?? ?????????? ??
?????????? ? ?????????? ??? ?????? 63, ?????????? 1, ????, ??? ?????? ??? ?????? ??
????? ????, ?? ??????? ?? ?????????????? ?????? ??? ??? ?????????? ??? ??????????
????? ?????????? ??? ?????????? ?????????????? ?? ?????????? ?? ?????????? ??? ?? ???
????????? (?????? ??? 24?? ?????????? 2016, SECIL, C?464/14, EU:C:2016:896, ????) 42
??? ??? ?????????????? ??????????).

65 ????????, ??????? ? ?????????????? ?????? ?????? ?? ?????????? ?????? ???

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

66 ?????????????? ???? ?????? ??? ?????? ?????? ???????, ??? ?????? ??? ???? ??????
????????????? ?????? ?????? ?? ?????? ???? ?????? ??? ???? 63 ??? ???? ??? ????
??? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ???? ?????? ??? ?????? ???
???? ?????????? ?????? ??????.

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

67 ?? ?? ??? ?????? ????????????, ?? ?????? ?????????? ?????, ???' ??????, ??
????????????? ?? ?? ?????? 49 ??? ?????? ??? ?????? ??? ?????? ?????????? ???? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ?????????????? ?????????????? ?????????? ???
????????? ? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?
????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????????
????????????? ??? ?? ?????? ?????? ?????? ?????? ?????? 100 % ??? ?????? ?????? ?????? ??? ?????? ??
????????? ??? ?????? ?? ?????? ?????? ??????, ?????? ?????????? ??? ?????? ??????????
?????????????, ??? ?????? ?????? ??? ?????? 49 ????, ??? ?? ??? ?????? ?????? ?????? ?????? ??????
??? ?????? ?????????? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ?? ?????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??????
????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

68 ??????????????, ?????????????? ???, ??? ?????? ?????? ? ?????? ?????????? ?????????? ???
????? 41 ??? 42 ??? ?????????? ???, ??????, ?? ?????? ?????????? ?????? ?????? ?????? ??????
?? ?????? ?????? ??? ?????????? ??? ?????????? ??? 2011, ??? ??????????
????????????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ???
????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???
????? ??????.

69 ???????, ?? ?? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ? ?????? ???
??????, ?? ?????????? ? ?????? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??
?????? ?? ??? 49 ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????
??????, ?? ?????????? ??? GL.

70 ??? ?????? ?????? ??? ?????? ??? ?????????? ?, ??? ?????? ?????? ?????????? ??? ????
????????? ?? ??? 49 ??? ?????? ??? ?????? ?????? ??? ??????, ?????????? ???, ?????? ????
????? 54 ????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?? ??????
????? ?????? ??? ?????? ??? ?????? ?????? ??? ??????, ??? ?????? ??? ?????? ??? ?????? ??? ??
????? ?????????? ??? ?????? ??? ??????, ?? ?????? ?? ?????? ??? ?????????? ??? ?????? ??? ??
?? ??? ?????? ??? ?????? ??????, ?????????? ??? ?????? [????. ?????? ??? ??
22? ?????????? 2022, W (????????? ?????? ??????), C?538/20, EU:C:2022:717, ??? 14 ??? ???
????????? ??????].

71 ? ?????????? ?????????? ??? ?? ?????? ?? ?????????? ?????? ??? ?????? ???
????????? ??? ?? ?????? ?????? ?????? ??? ?????? 54 ??? ?????? ??? ??????????, ?? ??? ?????? ??? ??????
????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? (?????? ??? 6?? ?????? 2022,
Contship Italia, C?433/21 ??? C?434/21, EU:C:2022:760, ??? 34 ??? ??? ??????????)
?????????).

72 ??? ???, ??? ?????? ???? ?????? ??? ?????? ?????? 45 ??? ??????

73 ???????, ??? ?????? ?????? ?????????? ??? ?????????????? ?????????? ???????
????????????? ??? ?????????? ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ?????? ?? ??????
?? ?? ?????????? ??? ?????? ?????? ?? ?????????? ??? ?? ?????? ?????? ??????????.

74 ????????????, ? ?? ??? ?????????? ??? ?????????????? ??????? ?????????? ?????????? ???
?????????? ?????????????? ??? ?????????? ??????????.

75 ? ??????????? ???. ???. ???. ??????????? ???. ???. ???. ??????????? ???. ???. ??????????? ???. ???. GL. ????.
??? ??????? ???. ???. ???. ??????? ???. ???. ??????? ???. ???. ??????? ???. ???. ??????? ???. ???. ???. ???. ???.
?????????? ???. ???. ??????????? ???. ???. ??????????? ???. ???. ??????????? ???. ???. GL. ???. ???.
?????????? ???. ???. ??????? ???. ???. ??????? ???. ???. ???. ??????? ???. ???. ??????? ???. ???. ???. ???. ???.
?????????? ???. ???. ??????? ???. ???. ??????? ???. ???. ???. GL. ???. ???. ??????? ???. ???. ???. ???. ???.
?????????? ???. ???. ??????? ???. ???. ??????? ???. ???. ???. ???. ??????? ???. ???. ???. ???. ???. ???.

76 ???????, ?????????????? ??? ? ?????????? ??? ?????? ?????????? ? GL, ??? ??
????? ?????????? ?????????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ??????
«???????, ?????????? ??? ?????? ??? ?????????? ?????», ?????????????? ?????????? ??
????? ?????????? ??? ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ??
?????????? ??? ??? ?????? ? ??? ?????? ?????? ?? ?????? ?????? ??? ?????????? ??????????
??? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?? ??? ?????? ??? ?? ??? ?????? ???
??? ?? ??? ?????? ??? ?????? ?????? ??? (???. ?????? ??? 29?? ?????? 2011, National Grid
Indus, C?371/10, EU:C:2011:785, ?????? 36 ?? 37).

78 ?????????????? ?????? ??? ??????? ??? ?????????? ?????? ????????, ??? ?????? ??????????????
????????? ?????? ?? ?????? ? ??????? ?????? ??? ?? ?????? 49 ???? ?????? ??? ?????? ??? ??????
????????? ? ?????? ?????????? ??? ??????? ?????? ?????? ??? ?? ??????????
????????????? ?????????? ??? ??????? ? ?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?? ??????
????? ??? ?????? ??????? ? ?????? ??? ?? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ??
????? ?????????????? ?????????????? ??? ?? ?????? ?????? ?????? ?????? ??? ??????
?????????????, ??? ?????????? ??? ??????? ??? ?????????? ?? ?????????? ?????? ??? 100 % ???? ????
????????? ?????? ??? ?????? ?? ?????????? ??? ?????? ?? ?????? ?????? ?????? ??????, ??? ??????
????????? ??? ?????????? ??????????????, ??? ?????? ?????? ??? ?????? ??? ?????? 49 ????, ??? ?? ???
????????? ???????, ??? ?????? ??? ?????? ?????????? ?? ?????? ?????? ??? ?????? ??? ??????????
????????? ??? ? ?????? ??????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ??????

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

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

79 ?????????? ?? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ??????, ???
????? ??? ?? ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??
????? ?????????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??????, ?? ?????????? ???
????? 63 ???, ??????? ? ?????? ??? ?????? ??? ?????? ???.

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

80 ?? ?? ?????? ?????????????? ???????, ?? ?????? ?????????? ??????, ???' ??????, ??
????????????? ?? ?? ????? 49 ??? ?????? ??? ?????? ??? ? ?????????? ??? ?????? ??????????????
??? ?????????? ?????????? ? ?????? ?????? ?????? ??? ?? ?????????? ?????? ?????????? ??????
??? ?????????? ??? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????????? ? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ?????? ?????? ???
????????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?? ?????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????.

81 ??????????????, ?????? ?? ?????????????? ??? ?????? ? ?????????? ??? ?????? ??? ??????
????? ??? ?? ?????? ?? ?????????? ??? 2011. ??????, ?????? ?? ??? ?????? ??? ?????? ???
????? ?????????? ??????, ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? ??????
????????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??????. ??????, ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???
????????? ??? GL, ?????????? ??? ? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ??? ?????? ?????? ??? ?????? 49 ???, ?????? ??? ? ?????? ??? ? ??????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? 49 ???
??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????? (????. ?????? ??? 10? ??? 2007, A ??? B, C?102/05, EU:C:2007:275, ??? 29).

82 ??? ?????? ?? ?????????? ??? 2014, ??? ?????? ??? ?????? ? GL ??????????
????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??????, ??? ?????????? ??? ???? ?? ??????
????? ??? ?????????? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ????
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ????
????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? 2014, ???
????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??????.

83 ??????, ?? ?? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??????
????? ??? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??????.

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

84 ?? ?????? ??????????? ?????????? ?? ??????? ?? ?????? ?? ?????? ?????????? ??????????? ??
?????????????? ?? ??????????? ?????? ?????? ?????????? ??????????, ???? ??? ???? ??????
?????????? ?? ?????????? ?????????? ?? ?????? ?????? ?????????? ?????? ?????? ?????? ??? ??????
?????.

85 ?????? ??? ??????????? ???? ?????????? ???????????, ?? ??????????? ?????? ?????????????? ???
????????? ??? ?????????? ?????????? ?????? ?????????? ?????? ?????? ?????? ??? ??????
????? ??????, ???' ?????, ?? ?????????????? ?????? ?????????????? ?????????????? ???
????????????? ?????????? ?? ?????? ?? ??? ?????????? ?? ?????????????? ?????? ?????????????????? ???
????? ?????? ?????????? ??????????????. ? ?????????? ??? ?????????? ?????? ?????? ??????
?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ??? ?????? ?????? ?????, ?????? ??????????
??? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
?????????.

86 ????? ?????????????????? ????? ?????? ?? ????????????, ? ?????????????????? ????? ???
????????? ??? ?????? ?????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??????
????????? ??? ?????? ?????? ?????? ?? ?????? ?????????? ??? ?????? ?? ?????? ?????????? ??????????
????????? ?????? ?? ?????????? ?????????????? ?????????? ?? ?????????? ?? ?????????????? ?? ??????????
????????? ?????? ?? ?????? ?? ?????????? ?????????? ?? ?????? ?? ?????? ?? ??? ??????????????????
?? ?????????? ?? ?????? ?? (????? . ?????? ??? 20?? ?????????? 2021, Lexel, C?484/19,
EU:C:2021:34, ????? 59 ??? ??? ?????????????? ??????????).

87 ??????????, ? ??????? ??? ????? ????? ?????? ??? ? ?????????????? ??? ?????? ???
??????????? ??? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???
????? ?????? (????. ??????? ??? 8?? ??????? 2017, Euro Park Service, C?14/16,
EU:C:2017:177, ??? 63 ??? ??? ?????????????? ??????????).

88 ????? ??????????? ? ??????? ?????????????? ??? ?????? 62 ??? ?????????? ???, ??
????????? ?????? ?? ?????? ?? ?????? ?????????? ?? ?????????? ??? ?????? ?????? ?????? ??
??????????????, ?? ?????? ?? ??? ???? ?????, ??? ?????? ?????????? ??? ?????????? ???
????? ?? ?????????? ?????????? ??? ??????. ??????????, ?? ??????
????????? ?????? ?? ??????????, ??? ??????????????, ?? ?????? ?? ?????? ???
????????? ?? ?????? ?????? ?? GL, ?????? ??? ?????? ??? ??? ?????????????? ??????????????,
??? ?????????????? ?? ?????????????? ??????????, ??? ?? ?????? ??? ?? ??? ???
????????????? ?????? ?????????? ?????? ??????.

89 ???????, ??? ?? ?????????? ??? ?????????? ?????????? ???, ?????????? ??? ?? ???
???? ?????????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ???
????????? ?????? ?????????? ?????? ??? ?????? ?????????? ?????? ?????? ???
????????? ??? ?????? ???, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
??? ?????? ??????, ??? ?????? ??? ?????????? ?????? ??? ?????? ?????????? ??????, ??? ??
????????? ??? ?????????? ??? ?? ??? ????? ?????????? ?????? (????. ?????? ???
21?? ??? 2015, Verder LabTec, C?657/13, EU:C:2015:331, ??? 45). ???????, ?? ???
???? ?????? ?? ?????????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ???
?? ?????????? ? ?????????? ??? ?????? ??? ?????????? ??????????.

90 ??????????, ??????? ??????? ?????? ? ????? ?????????? ??? ????? ?????????? ???

????? ??? ?? ???? ??????????? ??????????? ??? ??????????? ?????? ??? ?????? ??? ???????????
??? ????????????, ??? ?? ??????? ??? ?????? ??? ??????????? ?????????? ??? ?????? ??? ??????
????? ??? ??????? ???, ??????? ?? ?????????, ??? ??? ??????? ?????? ??? ?? ??????
?????? ??? ??????? ??????????? ???' ??, ?? ? ????? ??????? ??? ?????? ??? ??????.
??????, ?? ??????? ??? ?????? ??? ?????? ??? ??????? ?? ?????????? ??? ???????????????
????????? ??????? ???, ??????, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????? ??,
??????, ??? ?????????????? ??? ?????? ??? ?????? ??? ?? ?????? ???, ??????????????,
??????????, ??? ??????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? (???????)
??? 16?? ??????? 2015, ??????? ??? ?????????, C?591/13, EU:C:2015:230, ????? 67).

91 ??? ??????? ???, ??? ??????????? ? ?????? ??????????? ??? ?????? 68 ???
????????? ???, ??? ??????????? ??? ?????????? ?????? ?????? ??? ?????????? ??? ????? ?????????? ?
????????? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ??? ??????????
?????????, ??? ?????????? ?????? ?????? ?????? ??????, ???, ???, ?? ?????? ??? ??
????????? ?????????? ??? ??? ??? ?????? ?????????????? ??? ?? ??? ?????????? ??????????
????????? ??? ?????????? ? ?????????????? ? ?????? ?????? ?????? ?? ?????????? ??? ??
????????? ??? ??? ??? ??? ?????? ???, ???????, ?? ?????? ??? ?? ??? ??????????
????? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????????
??? ?????????? ??? ?????????? (????. ?????? ??? 29?? ?????????? 2011, National Grid
Indus, C?371/10, EU:C:2011:785, ??? 52) ??? ??? ?? ?????? ??? ?????? ??? ?????? ??
????? ? ?????? ?? ?????? ??? ?????? (????. ?????????? ??? 29?? ?????????? 2011,
National Grid Indus, C?371/10, EU:C:2011:785, ??? 74, ??? ??? 21?? ??? 2015, Verder
LabTec, C?657/13, EU:C:2015:331, ??? 50).

92 ????? ???, ??? ??????????? ?????????? ?????????????? ?????????????? ???? ?????????????? ??????????????
??????????, ? ?????????????????? ??? ???????, ???' ????, ??????????? ?? ???????
?????????? ?????????????? ??? ??????? ?? ?????????? ??? ????? ?? ???????
????????????? ?? ?????? ??? ??? ?????? ?????????? ?????????????? ??????????. ??
??????????, ??? ??? ?????? ??? ?????????? ?????? ??? ??? ?? ?????????? ??? ??????????
??? ??????? ?????????????? ?????????? ???, ??? ?????? ?? ?????????? ???
2014, ??? ?????????? ??? ? GL ??? ?? ?????????? ?????? ??? ?????????????? ???
????? ??????? ??? ?? ?????????? ?????? ??? ?????? ?????? ? ??????????????
?????????. ??? ???????, ?? ??????? ??? ?????? ?????????? ?????????? ? GL
????????????? ??? ?????????????? ???????.

93 ??????????, ??? ?????????????? ??? ????? ???? ??????, ???????, ?? ?????????? ?????
????????????? ??????????? ?? ??? ?????????? ??? ?????????????? ?????? ?????? ??? ?????, ???????,
?? ??????????? ?????? ?????? ?????????? ?? ?????????????? ??? ?????????? ??? ?????? ??? ?????
????????? ??? ?????????????? ?? ??????? ?????????? ??? ?????? ??? ?????? ?? ??????????
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ???????, ???, ?????, ?? ??? ?????? ???
????? ?????? ?? ?????? ? ?????????? ?? ?????????? ??? ?????????? ??? ?????, ??? ?????? ??????????
????????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????????
????????? ??? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????, ??? ?????? ??? ??????????
????????? ??? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????????

94 ?????????????? ?????? ??? ??????? ??? ??????? ???????, ??? ?????? ??????????????
????????? ?????? ?? ?????? ? ??????? ??? ?? ?????? 49 ???? ?????? ??? ?????? ??? ?
????????????? ??? ??????????? ??? ?????????? ?????????????? ? ?????? ?????? ??? ?
????????????? ?????????? ??? ?????? ??? ?????????? ??? ??? ?????????????? ??????????????
????????????? ?????????? ??? ?????????????? ??? ?????? ?????? ?????? ?????? ??????
?????????, ???? ?????? ?????? ?????????? ? ??? ?????? ?????????? ??? ?????? ?????? ??? ??

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

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

95 ?????????????? ?????? ?? ??????????? ?? ?????? ?? ?????? ?? ?????? ?????????????? ????????,
????????? ? ??????? ?? ?????? ?????????????? ??????.

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

96 ?????????? ??? ? ??????? ?????????? ??? ?? ??? ????? ????? ?????????? ??? ?????? ?????
??? ?????????? ?????????????? ??? ?????? ?????? ?????? ??? ?????????? ?????????? , ?' ????
????????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ????? ??????????????
????? ?????????? ?????????? ??? ?????????? , ??? ??? ?? ??? ?????? , ??? ??????????.

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

1) ?? ?????? 63 ??? ???? ??? ??????? ??? ??? ?????????? ??? ?????? ???

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

2) ?????? 49 ??? ?????? ?? ???? ?????? ?? ???? ?????? ?????????? ? ???? ?????? ??????????

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

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

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

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* ???? ??? ??????????; ? ???????.