

|

61987J0010

???????? ??? ???????????? ??? 21?? ???????? 1988. - THE QUEEN ??? COMMISSIONERS OF
CUSTOMS AND EXCISE, EX PARTE TATTERSALLS LTD. - ?????? ??? HIGH COURT OF
JUSTICE, QUEEN'S BENCH DIVISION (???????? ??????????) ??? ??? ?????? ??????????????
?????????????. - ??? - ????????? ??? ?????????????? ??????????????. - ????????? 10/87.

???????? ??? ?????????????? ??? ?????????????? 1988 ?????? 03281

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

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

++++

??????????????? ???????????? - ?????????????? ??? ?????????????? - ?????? ???????? ?????????? - ??????
????????? ?????? ?????????????????? ?????? - ?????????? ??? ???????? ??? ?????????????? ?????????????? ??
????? ???????? ?????? - ?????????????? - ?????? ??? ?????????????????????? ?????????? ?? ?????? ?????????
??? ?????????? ??? ?????????? ??? ?????? ??? ???????? ?????????? - ?????? ??? ??????????
????????????????? ??? ?????? ?????? ?????? ??? ?????????? - ?????????????? ??????????????

((???????? 85/362 ??? ??????????????, ?????? 10, ?????????? ?), ??? ?????? 11, ?????????? ?)))

???????????

?? ?????????????? ??? ???????? 10, ?????????? ?), ??? 11, ?????????? ?), ??? ?????????? ??????????
????????? 85/362 ??? ??? ?????????????? ??? ?????????????? ??? ???????? ?????? ??? ?????????? ??
????? ???????? ???????? ??????????, ??? ?????????????? ??? ?????????? ?????????????? ?????????????? ??? ??
????? ?????????????????? ?????? ??? ?????????? ??? ?????????????? ?????????????? ??? ?????? ?????? ??????,
??? ??? ??? ??? ?????? ?????????????? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ???
?????? ??? ???????? ??????????, ???????? ?? ?????????????????? ??? ??? ?????????? ??? ?? ?? ?????? ??????????
????????? ?? ???????? ??? ?????? ??? ???????? ? ?????? ??? ?????????? ?????? ?????????? ??????????
????????????????? ??? ?? ?????? ?????????????????? ??????, ???????? ? ?????????? ?????? ??? ??????
????????????????? ?????? ??? ?????????? ??? ?? ?????? ?????????.

??????

1 ?? ?????? ??? 18?? ?????????? 1986, ?? ????????? ?? ?????????? ??? 5 ?????????????
1987, ?? High Court of Justice of England and Wales, Queen' s Bench Division, ??????,
?????? ?? ?????? 177 ?? ????????? ??, ?? ?????????????? ????????? ?? ??? ??
????????? ?? ????????? ????????? ????????? 85/362/??? ?? ??????????, ?? 16?? ????????? 1985,
?? ?? ????????????? ?? ????????????? ?? ?????? ?????? ?? ????????? ?? ??? ?????? ??????
????????? - ????????? ?? ?? ??? ?????????????????? ?????? ?? ?????????? ?????????????? ??????
????? ?? ?????????????? ?????? (?? L 192, ? 20) (?? ?????: ??????? ??????? ???????).

[illegible]

"1) ??????? ?? ???? ??? ?????? 10, ????????? ?), ??? ????????? 85/362/??? ??? ??????????
'(?? ????? ????) ... ????? ?????????? ??????? ?? ???? ????????? ??? ????????? ??? ?????????
??? ??? ??? ??????? ?????? ?????????? ??? ??? ?????? ?????? ??? ??? ?????????? ????? ??????????
????????????? ??? ??? ???', ????? ??? ?????? ????? ??????, ?? ????????? ?????? ? ?????? ??? ??????
??? ??????? ?????? ?????????? ?????????????????? ??? ?? ????? ?????????????????? ?????;

2) ?????? ?? ???? ??? ?????? 11, ?????????? 2, ????????? ?), ??? ??????? 85/362/??? ???
 ??????????? '?? ?????? ??? ??? ?????? ?????????? ??????? ?? ???? ????????? ??? ??????? ???
 ?????????? ??? ??? ??? ??????? ?????? ?????????? ? ???? ??? ?????????? ????? ??????????
 ??????????? ??? ?? ???? ?????????????????? ??????', ???? ??? ???? ???? ???????, ??
 ?????????????? ?? ?????? ? ?????? ??? ??????? ??? ??????? ?????? ?????????? ??????????????? ??? ??
 ????? ?????????????????? ??????;"

5 ???? ????? ???? ??' ????????????? ?????????? ?????????????? ?????????? ??
????????????? ?????????????? ??? ?????????? ??? ?????? ?????, ? ????????? ??? ?????????????? ???
?? ?????????????? ??? ?????? ?????????????? ??? ??????????????. ?? ?????????? ??? ??? ??????????????
??? ?????????????????????? ?????????? ??? ???? ?????????? ?????????????? ??? ?? ?????????????????? ???
????????????????.

6 ??????? ??? ?? ?????????????? ?????????????? ??????????????, ??? ???? ?????????? ??? ?? ??????
?????????????, ??? ?????????? ?????????? ?????????? ???' ?????? ?? ?????????? ?? ?? ?????? ??? ??????
????????????? ?? ??? ?????????? ?????? ?? ?????????? ??? ??? ???, ??? ?? ?????????? ?????? ??????????
????????????? ?? ?????? ?????????? ?????, ?????????? ?? ?????????? ??? ?????????????, ??? ?????????????? ?????
????????, ??? ?????????????? ?????????????? ?? ?????????? ??? ?????????????????? ??? ?????? 10 ??? 11 ???
????????? ?????????? ??????????.

7 ??????? ?? ?????????????????? ?????????? ???, ???' ?????????? ??? ??????? 28, ?????????????? 3,
?????????? ?), ??? ?????? ?????????? 77/388/??? ??? ?????????????, ??? ?????????? ?????????? ??????
1977, ??? ???? ?????????????????? ??? ?????????????? ??? ??????? ?????, ??? ?????????? ?? ??? ???? ????
????????? ?????????? - ?????? ?????????? ?????? ?????????????????????? ??????: ?????????????? ??????????????
????? (?? ????. ????. 09/001, ? 49) (??? ??????: ??? ????), ? ?????????? ?????????????????? ??
????????????????? ??? ??? ??? ??? ?????????????? ?????????????????? ???????.

8 ?????????????? ?? ?????? ?????????? ??? ?????????? ??? ?? ?????? ?????????????? ??????????,
????????? ?? ?????????????? ?? ? ?????????? "????? ?????????????? ?????????? ?? ?????? ?????????? ???
????????? ??? ?????????? ??? ??? ??? ?????? ?????? ??????????", ??? ?????????????? ??? ?????? 10
??? 11 ??? ?????????? ?????????? ?????????, ?????????? ??? ??? ?????????????? ?????? ??? ?????? ? ???
????? ?????????????? ?????? ?? ?????????????? ?????? ??? ?????????? ??????????, ??? ??? ?????????????? ???
?? ?? ?????? ?????? ??? ?????? ?????, ??? ???? ?????????????? ???, ?????????????? ??? ??? ???, ? ???????
???? ?????????????? ?????? ??? ?????? ? ?????????? ?? ?? ?????? ?????????????? ?????? ?????????????????????? ??
????????????? ??? ??? ???.

9 ? Tattersalls ??????? ??? ?? ?????? ?????? ?????????????? ?????????? ?? ?????? ?????????? ??? ?????????
??? ?????????? ??? ??? ??? ?????? ?????? ?????????? ?????? ?? ? ??? ??? ??? ?? ?????? ??????????????
????? ?????????????? ?????? ??? ??????. ??, ??? ?????????????????? ?????, ??? ?????? ??????????????, ?
????????????? ??? ?????????????????????? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ???
????.

10 ?? ?????? ??? ??????? ??????, ?? ?????? ?????????? ?????????????? ? ?????????????, ? ?????????????
????????????? ??? ? ??????????, ??????????, ?????????????, ??? ? ?????????? ??? ??????? 10 ??? 11 ???
????????? ?????????? ?????????? ?????? ?????? ?????? ?????????? ?? ?????????????? ?????????????????? ??????
?????? ??????. ??????????????, ?????????? ??? ??? ?????? ?????? ?????????????? ?????????? ?? ?????? ??????????
??? ?????????? ??? ?????????? ??? ??? ??? ?????? ?????????????? ?????? ?? ?? ?????? ?????????? ??????????
??? ? ?????????? ??? ?????????? ?????????????????? ??? ??? ??? ??? ?? ?????? ?????????.

11 ??????? ?? ?????????????? ?????????? ??? ?? ??????? ??? ?????????????? ?????? ?????????? ??????? ??
????????????????? ??? ? ?????????????? ??? ?????? ?????????? ?????? ??? ?? ?????? ?????????? ?? ??????
????????????? "????????? ?? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ???". ??????????, ?? ??
????? ?????????????? ??? ?????????? ? ?????????? ?? ?? ?????? ?????????????? ?? ?????? ?????????? ?????
????????????? ??? ????. ??? ???? ?????????? ?????????????? ?????????????????? ??? ???, ?? ?????? ?????, ???'
????????????? ?????? ??? ??????? 28, ?????????????? 3, ??? ?????? ?????????, ?????????????????, ??? ????
????????????????? ??????????, ?? ?????????????????? ?????????????? ?????????????? ??? ?????????? ??????? ??
????????????????????? ??' ?????? ?????????????? ???, ??? ?????? ??? ?????? ?????????????????? ?? ?? ?????
????????????, ? ?????????? ??? ??? ??? ??? ?????????? ??? ?? ?????????? ?????? ??????????
????????????????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???.

13 ?????? ??? ??????? ???????, ??? ?????????????? ??? ?? ??????? ??????????? ??????????
 ??????? ?? ?????? ?? ?????????? ??? ?? ??????????? ??? ??????? 10, ?????????? ?), ??? 11,
 ?????????? ?), ??? ?????????? ?????????? ?????????? ??????? ?? ?????????????????? ??? ??? ?????????? ??? ??
 ??????????? ??? ?????????????? ?????????? ?????????????? ??????? ?? ?????????? ??? ??????? ??? ??????? ?
 ??????????? ??? ?????????? ??????? ??????????? ?????????? ?????????????????? ??? ?? ?????? ??????????????????
 ???????, ????????? ? ??????????? ?????? ??? ?????? ??????????????? ?????? ??? ??????????? ??? ?? ?????
 ?????????,

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

??????????

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

?? ????????? ?? ?????? 10, ????????? ?), ?? 11, ????????? ?), ?? ????????? ???????
 ????????? ?????? ?? ????????????? ?? ?? ?????? ?? ?? ????????? ?? ????????????? ???????
 ????????????? ?????? ?? ?????? ?? ?????? ?? ?????? ? ????????? ?? ?????? ?????? ?????????
 ????????? ?????????????? ?? ?? ??? ?????????????????? ??????, ?????? ? ?????????? ??? ? ??
 ????????????? ????? ?? ?????????? ?? ?? ?? ?? ?? ??????