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???????? ??? ???????????? ??? 15?? ???????????? 1993. - LUBBOCK FINE & CO. ????
COMMISSIONERS OF CUSTOMS AND EXCISE. - ?????? ??? ??? ?????? ??????????????
??????????? : VALUE ADDED TAX TRIBUNAL, LONDON - ??????? ??????????. - ?????
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(??????? 77/388 ??? ?????????????, ?????? 13, ???????? ?, ??????. ?)

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13, ???????? ?, ?????????? ?, ??? ?????? ?????????? 77/388, ?????? ?????????????????? ??? ??????????????
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??? ??? ? ? ?????????????? ?????? ??? Value Added Tax Tribunal, London Tribunal Centre, ???
? ???????????, ???' ??????????? ??? ?????? 177 ??? ?????????? ???, ?? ??? ?????? ??????????,
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Lubbock Fine & Co.

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Commissioners of customs & excise,

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????????? ?' ??? ?, ??? ?????? ????????? 77/388/??? ??? ?????????????, ??? 17?? ?????? 1977,
????? ?????????????????? ??? ?????????????? ??? ?????? ??????, ??? ?????????? ?? ?????? ?????????? ??????
????????? * ?????? ?????????? ?????? ?????????????????? ??????: ?????????????? ?????????????? ??? (??
???. ??? 09/001, ? 49),

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????????????? ??? ????? O. Due, ???????, J. C. Moitinho de Almeida, M. Diez de Velasco ??? D. A.
O. Edward, ?????????? ??????????, ?. ?. ????????, R. Joliet, F. Grevisse, M. Zuleeg ??? P. J. G.
Kapteyn, ??????????,

????????? ??????????????: M. Darmon

?????????????: H. v. Holstein, ??????? ?????????????,

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* ? Lubbock Fine & Co, ?????????????????? ??? ??? David Goy, QC,

* ? ??????????? ??? ?????????? ???????????, ?????????????????? ??? ??? John E. Collins, assistant
Treasury Solicitor, ??? ??? A. W. H. Charles, barrister,

* ? ?????????? ???????????, ?????????????????????? ??? ??? ?????????? ?. ??????????????????, ?????????? ???
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* ? ?????????? ??? ?????????????? ??????????????, ?????????????????? ??? ??? Thomas F. Cusack,
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Quassowski, Regierungsdirektor, ??? ?????????????? ?????????????????? ??? ??? ?????????????, ????? ??
????????????????? ??? 28?? ?????????? 1993,

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??? 30?? ??????? 1993,

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1 ?? ?????????? ??? 30?? ????????? 1991 ??? 26?? ????????????? 1992, ?? ?????? ??????????
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????????, ???' ?????????? ??? ?????? 177 ??? ?????????? ??? ??? ???? ?????????????? ?????????? ??
???? ??? ?????????? ??? ?????? 13, ???????? ?, ?????????? ?' ??? ?, ??? ?????? ?????????
77/388/??? ??? ?????????????, ??? 17?? ?????? 1977, ??? ???? ?????????????? ??? ?????????????? ???
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2 ?? ?????????? ??? ???? ?????????? ??? ?????????? ?????????? ?????? ??? ?????????? ?????????
????????? Lubbock Fine & Co (??? ?????: Lubbock Fine) ??? ??? Commissioners of customs &
excise (????????????? ?????????? ?????????? ?????, ??? ?????: ?????????????? ?????), ?????????? ?? ???
????????? ?????? ?????????????????? ?????? (??? ?????: ???) ??? ?????????????????? ??? ??????????????
??? Lubbock Fine ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? Esso
Pension Trust Ltd. ? ?????????? ??? ?????????? ?????????????????? ?????????? ??? Guildhall Properties
Ltd. ?? 1990 ? Guildhall Properties Ltd ??? ? Lubbock Fine ?????????? ?????????? ??? ??? ??????
??? 1?? ?????????? ??? ?? ???? ???? ???? ???? Lubbock Fine ?????????????? ??? ??? ??????????????
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? ?? ???? ???? ???? ???? ???? Lubbock Fine ?????????????? ?????? 850 000 ?????? ??????????
(??? ?????: UK).

3 ? ?????????????? ??? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ???? ????
Value Added Tax Act 1983, ??? ?????????????????? ?? ??? Finance Act 1989, ?????? ??
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?? Lubbock Fine ?????? 110 869,56 UK . ? Value Added Tax Act ??? 1983, ??? ??????????????????,
????????? ??? ??? ???? ???? ???? ???? ???? ???? ???? ???? 1, ??? ?????? 1, ??? ?????????????????? 6,
"??? ?????? ?????????????????? ?????? ? ?????????????????? ??? ?????????? ? ??? ?????? ?????????
????????? (...)" . ??? ?? ?????????? ???? , ?? ?????????? ?? ?????????? ??????????????, ?????????? ???
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4 ???? ?????????? ??? ?????????????? ??? ?????????? ??? Value Added Tax Tribunal, ? Lubbock Fine
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?? ?????? 13, ?????????? ?, ??? ?????? ?????????.

5 ?? ?????? ???? ?????????:

"?? ?? ?????????? ?????? ?????????????? ??????????, ?? ?????? ??? ???? ??????????, ??? ??
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1. ??? ?????????? ?????????? ??????????????, ??? ???? ?????????? ?? ???? ?????????? ?????, ???
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2. ??? ?????????????? ?????? ?? ???? ?????????? ??????????????
3. ??? ?????????????? ?????????????? ?? ?????????????????? ?????????? ??????????????????
4. ??? ?????????????? ??????????????????.

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(...)"

6 ?? ?????? 4, ?????????????? 3, ??? ?? ?????? ?????????? ?????????? ???:

"?? ?????? ??? ???? ??? ?????????? ?? ?????????? ?????????? ?? ?????????????? ?????? ???
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?) ?????????? ?????????? ? ?????????? ?????????? ?? ?? ?????????????????? ?????????, ???
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?? '???????' ?????????? ??? ???? ?????????????? ?? ?????????????? ?????????? ?? ?? ?????????? (...)"

7 ?????????????? ?? ? ?????????????? ?? ?????????????????? ?? ?????????????????? ?? Lubbock Fine
????????????? ?? ?? ?????????????? ?? ????????? 13, ?????????? ?, ??? ?????? ?????????, ?? Value Added
Tax Tribunal ?????????????? ?? ?????????????? ?? ?????????????????? ?????? ?????????????????? ?????????????? ??
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"1. ?????????? ? ?????????? ?????????????? ?????????????????????? ?? ?? ?????????????? ?????? ?????????? ?????? ??
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, ??? ???? ???? ?????????????????????? ?? ?????? 13, ?????????? ?, ?????????? ?, ?? ???? ???? ????;

2. ?? ?????????????? ?????????????????? ?????????????? ?? ??' ????. 1 ?????????, ?????????? ?? ?????????? ??????
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????? ??????????, ??' ?????? ????, ?????????? ?? ?????????????????? ?????????????? ?? ????????? 13, ??????????
?, ?????????? ?, ?? ?????? ?????????, ?? ?????????? ?? '?? ?????? ???? ?????????? ?? ??????????

13 ?????????, ??? ?????? ?????? ?????? ?? ????? ? ????????? ??? ?? ????? 13, ?????? ?, ????????? ?, ??? ????? ??????, ?? ????? ?????????? ?? ????? ??? ?
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 ?????????, ??? ??? ? ?????? ? ? ????????????? ? ? ????????????? ? ? ?????????????
 ??? ? ?????????????? ???? ?????????????????? ? ? ? ? ? ?????????? ?????? ? ? ??????????,
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14 ?????????? ??? ?? ?????? ????????????? ?????????? ?? ?????? ??? ?????????? ??? ??? ??????????
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Tribunal Centre, ?? ?????????????? ??? 30?? ?????????? 1991 ??? 26?? ?????????????????? 1992,
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1) ? ?? ?????? ??? ?????????, ? ?????? ?????????????????? ??? ?? ?????????????? ??? ??????????????
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13, ?????????? ?, ?????????? ?', ??? ?????? ?????????? 77/388/??? ??? ??????????????, ??? 17?? ??????
1977, ?????? ?????????????????? ??? ?????????????? ??? ??????? ??????, ??? ?????????? ?? ?????? ??????
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2) ?? ?????? 13, ?????????? ?, ?????????? ?', ??? ?????????? 77/388, ?? ?????? ?????????????? ??? ??????
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