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???????? ???? ????????????? (???? ?????) ??? 3?? ???????? 1997. - Goldsmiths (Jewellers) Ltd
???? Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ??????????????
????????????: Value Added Tax Tribunal, Manchester - ???????? ??????????. - ??? - ??? ???? -
????????? ?????????????? ?????????????? ??? ????? 11, ?, ?????????? 1 - ????????? ???
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??????????????. - ???????? C-330/95.

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

(???????? 77/388 ??? ?????????????, ?????? 11, ?, § 1, ?? 2)

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? ?????????????????? ??? ?????? 11, ?, ?????????????? 1, ?????????? ???????, ??? ?????? ?????????? 77/388,
????? ?????????????????? ??? ?????????????? ??? ??????? ??????, ??? ?????????? ?? ?????? ??????? ???????
??????????, ?????????????? ?????? ??? ??????? ??? ??? ?????????????? ??? ?????? ?????? ??? ???????????
????????????? ??? ??? ?????????????? ??? ?????? ?????????????????? ?????? ?? ?????????????? ??????? ?
????????? ?? ?????????????? ??? ?????????????? ?? ?????????????? ??? ?????????????? ?????? ??? ? ??
????????????????????? ?????????????? ?????????????? ?? ?????????????? ?? ??????, ??????? ?????????????? ???
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????????, ?????????????? ??? ?????? ??? ??????? ?? ?????????????? ?????????????? ?? ?????? ?????????? ?????
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??????, ??? ?????????? ?? ?????????????????????? ?????? ??? ?????????? ?????????? ??? ?????????? ??????
??????????, ?? ?????????????? ?????? ?????????? ?? ?????????? ?????????? ??? ?????????????? ?????? ??????? ?

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??????????? 1997,

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??? 27?? ???????????? 1997,

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1 ?? ?????????? ??? 19?? ???????????? 1994, ??? ?????????? ??? ???????????? ??? 19 ??????????
1995, ?? Value Added Tax Tribunal, Manchester Tribunal Centre, ??????, ?????? ??? ??????
177 ?? ?????????? ??, ?????????????? ??????? ?? ??? ?? ?????????? ??? ?????? 11, ?,
????????????? 1, ??? ?????? ????????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ???
????????????????? ??? ?????????????? ??? ?????? ?????, ??? ?????????? ?? ??? ?????? ??????
????????? - ?????? ??????? ?????? ?????????????? ?????: ??????????? ??????????? ??? (??
???. ???. 09/001, ? 49, ??? ?????: ??? ??????).

2 ?? ?????????? ??? ?????????? ??? ??? ?????????? ?????????? ?????? ??? Goldsmiths (Jewellers)
Ltd (??? ?????: Goldsmiths) ??? ??? Commissioners of Customs & Excise (??? ?????:
Commissioners), ?? ?????? ?????? ?? ?????????? ??? ?????????? ?????????? ?????? ??? ???
????????? ??? ?????? ?????????????????? ?????? (??? ?????: ???), ?????????????? ?? ??? ??????????
?????? ? ??????????? ??????????? ?????? ??? ??? ??????????? ? Goldsmiths ?? ???.

3 ??? ?? ?????????????? ??????????? ??? ? Goldsmiths, ? ?????? ?????????????????? ??? ??????????????
????????????, ??????? ?? ??? RRI Ltd (??? ?????: RRI), ?????????? ?????????????? ??????? ??????
????????????? ??? ??????? ?????????? ? ?????, ?????????? ??? ??????????? ??? ? Goldsmiths ??
?????????? ??? RRI ??????????? ??????? ??? ?????????? ?????????????????? ???????????.

4 ?? ?????????? ??? ??????????? ?????, ? Goldsmiths ?????????? ??? RRI ??? 23 ??????????
1991 ??????????? ?????? 202 809,47 ?????? ??????????? (UK£), ??? ??? ?? ???
?????????????????? ? ??? ?????? 30 205,67 UK£. ? Goldsmiths ?????????? ??? ?????? ??? RRI
?????? ??? ?????????????????? ??????????? ?????????? ??????? ?????, ?????????????????????? ??? ???
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5 ??? 28 ?????????????? 1992 ? Goldsmiths ?????????? ??? RRI ?????????? ??? ??????? ??
??? ?????????? ???????????- ?????????, ?????????? ??? ?????????? ?????????? ??? ?????????????? ???
?????? ??? ??? ??? ??? ?????????? ??? 1? ?????????????? ?????? 30 ?????????? 1991 ???
????????? ??? ?????????????? ??? ??? ?????????????? ??????

6 ??? ?????????? ? RRI, ?? ?????????? ??? ??????????, ??????? ??? Goldsmiths ??????????????????
????????????? ?????? 68 678,03 UK£, ??? ?????? ????????????????????? 9 335 UK£ ?? ???.

7 ??????????, ??? ?? ?????? ??? ?????????? ?????? ?????????????????? ??????????, ? RRI
????????? ?????????? ??? ?????? ??? ?????????????? ??? ?????????????? ??? ??? ?????????????? ???
?????? ??? ?? ?????????? ?????????????? ??? ??? ?????????? ?? ??? Goldsmiths. ? ??? ???
????????????????? ?????????? ??? ??? ?????????????????? ??? Goldsmiths ?????????? ?? 135 162,12
UK£, ??? ??? ?????? ?? 20 130,53 UK£ ?????????????????? ????? ???.

8 ? Goldsmiths, ?????????????????? ??? ?? ?????????????? ?????????????????? ?????????? ???
?????????? ?? ??? ??????????????, ?????????? ?? ?????? ??? ??? ??? ?? ?????????? ??? ??????
???? 28 ?????????????? 1993, ?????????????? ?? ?????????????? ??????? ??? ??? ??? 20 130 UK£,

?????? ???? ?? ???? ??? ??? ??? ???? ?????????? ???? ?????????????? ?????????? ??? ???
????????????????? ??? ??? RRI.

9 ?? ??????? ??? 1?? ??????? 1993 ?? Commissioners ??? ??????? ??? ??????? ?????????
??? ?????????????? ???? Goldsmiths ?????????????? ?????? ??? ???? ??? 20 130 UK£, ?????
??? ??? ???? ?????????????? ??????. ? ?????? ???? ?????????????? ??? ?????? 11 ??? Finance Act
(????????????? ?????? ???? ?????????? ??????????????) ??? 1990, ? ?????? ?????? ??? ????
????????? ??? ??? ?????? ???? ?????? ??? ?????????? ??? ?????????????? ??? ??????????????
????????????? ??? ??? ?? ?????????? ?????????? ?????????????? ???? , ?????? ?????? , ??
????????????? ?? ?????? ? ?????????????? ??? ??? ?????????? ??? ?????? ? ??? ?????? ???
????????????? . ??? ???? Commissioners, ?????????? ??? ? ?????????? ?????? Goldsmiths ??? RRI
??? ?????????? ?????????? ?????????????, ?????????????? ? ?????????? ??? ??? ???? Goldsmiths.

10 ? Goldsmiths, ?????????? ???? ???? ???? , ?????????? ??? ?????????? ??? Value Added Tax
Tribunal, Manchester Tribunal Centre, ???? ??? ?????????? ??? Commissioners ???
????????????????? ?? ?????? 11, ? , ??? ?????? ?????????, ??? ?????? ? ?????????????? 1 ???? ?? ?????:

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

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

11 ?? ??? ?????????? ???, ? Goldsmiths ?????????????? ??? ?? ?????? 11 ??? Finance Act ???
1990, ?? ?????? ?????????????? ??? ?????????? ?????????? ??? ?????? ?????????? ???
????????? ??????????, ??? ???? ???? ???? ???? ???? ? ???? ???? ???? ???? ????
???? ???? ???? ???? ???? ? ? ???? ???? ???? ???? ???? ???? ???? ???? ???? , ???
?????? ?? ?????????? ??? ??? ?????????? ???? ??? ???? ? ???? ???? ???? ???? ????
?????. ??????, ?? ?????? 11 ??? Finance Act ??? 1990 ?????, ???? ??? Goldsmiths, ?????????
???? ?? ?????? 11, ? , ?????????????? 1, ??? ?????? ?????????? . ? Goldsmiths ?????????? ??? , ?????????
? ?????????? ???? ?????????? ?????????? ??? ?????? ???? ???? ?????????? ?? ?????????????? ?????? ???
????????????? ?????? ?????????? ?? ??? ?????????????? ?????????????, ??? ???? ???? ?? ?????????????
????????? ?????????????????, ?????? ??? ?????????? ???? ???? ?????????, ?????? ? ??????????
????????????????? ???? ??? ?????????? «? ??? ? ??????».

12 ?????????, ?? Commissioners ?????????????? ???' ?????? ??? ?? ?????????? ?????????? ????
????????????? ???? ??? ???? ???? ???? ???? ???? ???? , ???? ? ?????????? ?????????????????? ????
?? ?????? 11, ? , ?????????????? 1, ??? ?????? ?????????? ??? ?????????? ??? ?????? ?????????????? . ?
????????????? ?? ?????????? ??? ?????????? ??? ?? ?????? ???? ???? ???? ???? ???? ????
??? ???? «? ??? ? ??????» , ???' ??? ?????? ??? ?????????? ?? ??? ?????????????? ??? ??????
?????????. ???? ???? Commissioners, ? ?????????? ???? ???? ???? ???? ???? ???? ????
????? ??? ?????? ?????????.

13 ?? Value Added Tax Tribunal, Manchester Tribunal Centre, ???? ??? ?????????????? ??? ??
???? ???? ?????????? ??? ???? ???? ???? , ?????????? ?? ?????????????? ??? ????????? ????
????????????? ?? ?????????? ?????????????????? ?????????:

«???? ? ??????????? ??? ??????????? ??? ????? 11, ?, ??????????? 1, ??? ????? ??????? 77/388/??? ??? ???????????, ??? 17?? ??? 1977, ??? ??????????????? ??? ??????????? ??? ??????? ?????, ??? ??????????? ?? ????? ??????? ??????? ????????? - ????? ????????? ????? ??????????????? ?????: ????????????? ????????????? ???, ??? ??????? ??? ??????????? ??? ??????? ?????, ?? ????? ??????????? ??????????? ??? ??? ??????????? ??? ??????? ?? ??????????? ??????????? ?????????????, ?? ??????????? ??? ??????????? ???, ?????? ? ?? ??????????????? ??????????? ??? ??????????? ?? ??????»

14 ????????????? ?? ????? ??????????? ??? ??????? ?????????, ????????????????? ??? ?? ????? 11, ?, ??????????? 1, ??????????? ??, ??? ????? ??????????? ???????????, ?? ????? ??? ??????????????? ??? ??????????????? ??? ?????, ??? ????? ??????????? ??? ??????? ??? ??????????? ??? ????? ?????, ??? ??? ??????????????? ???????, ??????????? ??????????? ??? ??????????? ??? ????? ?????? ??????????? ?? ????? ? ??????????????? ??? ??? ???????????, ??? ????? ? ????? ?????????.

15 ? ??????? ??? ??????????? ?? ??????????? ????? ??? ????? ??????????? ??? ? ????? ??????????? ??? ????? ??????????????? ????? ??????????? ??????????????? ????????????? (???????? ??? 23?? ??????????? 1988, 230/87, Naturally Yours Cosmetics, ??????? 1988, ? 6365, ????? 16), ??????????????? ??? ????? ??????? ??????? ??? ? ??????????????? ????? ??? ??????? ?? ??????????????? ?? ??? ????? ??????????? ??????? ??? ?????? ? ????????????????????? (?????????? ??? 24?? ????????????? 1996, C-317/94, Elida Gibbs, ??????? 1996, ? -5339, ????? 24).

16 ????????? ?? ??? ????? ?????, ?? ????? 11, ?, ????????????? 1, ????? ???????, ??? ????? ??????????? ??????????????????? ??? ??????????????? ????? ??????? ?? ????? ????? ????? ??????????????? ?? ???????????????, ??? ??? ??????????????????? ??? ??????????????? ?? ?????, ?? ????????? ????????? ??? ????? ??????????? ??? ??????. ????, ? ????????? ????? ??????????????? ?? ????? ????? ?? ??????????? ?? ????? ??????????? ??? ??????? ??, ?????????, ?? ????? ??? ??? ??? ????????? ? ??????????????? ????? ?????, ??????? ????? ??? ??????????????????????? ??? ????????? ? ????????????????? ????? ????? ??? ??????????? ??????????? ??? ??????????????? ? ??????????? ??? ????? ??????? ???.

17 ?? ????? 11, ?, ????????????? 1, ????????? ?????????, ??? ????? ??????????? ????????????? ????? ??? ??????? ??? ??????????????????? ??? ??? ????????? ????????? ?? ??????????? ??????? ? ??????????? ?? ???????????.

18 ? ?????? ??? ??? ?????? ????????????????? ????? ? ??????????? ?????????????????, ? ????? ????????? ??? ??????????????? ????? ??????????????? ??? ?????, ?????? ??? ? ?? ??????????? ??? ??????????????? ???????????, ??? ??????????? ??????????????????? ??? ??????? ??? ??????????????? ??????? ??? ??????????????????????? ??????????? ??????????? ???????????????????, ?? ?????? ??????????? ?? ??????????????????? ? ?? ?????? ????? ??????????????. ????? ???????????, ? ??????? ?????? ??? ??????????????? ??????????????????? ??????? ?? ?????? ?????????????????????, ????? ?? ?????? ??? ??????????????? ?? ?????? ????? ??? ??????? ?????? ??? ??????????????? ??????? ?? ?? ??????????????????? ??? ??????????? ??? ??????????? ??????????????????? ?????????????????, ? ??????? ??????????????????? ?? ??? ????? ???????.

19 ??? ?????? ?? ????? 11 ??? Finance Act ??? 1990, ?? ????????? ??????????? ??????????????? ?? ?? ??????????????? ??? ?????? ?? ?? ??????????????? ???, ?????? ? ?? ??????????????????? ??????????????? ??? ??????????????? ?? ?????, ? ??????????? ??????????????????? ?????? ?????????????????.

20 ? ??????????????? ????? ??? ??????? ?? ?????? ?????? ??? ?????? ?????? ??? ???????.

21 ??????, ??? ??? ??????? ??? 10?? ????????? 1984, 324/82, ????????? ??? ???????
(???????? 1984, ? 1861, ????? 29), ????????? ??? ?? ????? ?????????? ??? ?????????????? ?
??? ?????????????? ??? ??????? ???' ????? ?? ?????????????? ??? ??? ??????? ??? ?????
????????? ??? ??? ??? ?????????? ?? ????? 11 ??? ????? ?????????, ??? ????? ?????? ???
????? ??? ?????? ?????????? ?????????? ??? ??? ?????????? ??? ????????? ?????? ??????.

22 ?? ????????????? ????? ???, ??? ?? ????????? ????? ?????? ????, ?????????? ?? ?????? ??? ?????
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????????????? ??? ?????? ?????????????, ?????? ?? ????????????? ?? ?????? ??????????, ?????????????? ??
????? ?? ?????? ??? ?????????????? ?????????? ?? ?????? ?????????? ?????? ?????? ?????????????????? ??
????????? ?????????? ??? ??? ?????????? ??? ?????????? ?????????????????? ??????. ? ?????????? ???
????????????????????? ?????? ?????????????? ?????????????????? ??? ?? ?????????? ???, ??? ?????????? ?
????????????? ??? ?????????? ?????????????? ?? ??? ?????????? ?????????????????? ???, ??? ?????????? ???
????????? ?????? ??? ?????????? ?????????? ?????????? ??????????????????.

23 ?????????, ?????????????? ?? ?????????? ??? ?????? ??? ????? 11, ?, ?????????????? 1, ??????????
??, ??? ??? ????? 11, ?, ?????????????? 1, ?????????? ?????? ?????????? ?????? ?????????????? ??
????? ??? ?????????????? ?? ??????. ??? ?????????????? ??? ??? ?????????????????????? ?????????
Naturally Yours Cosmetics (????? 16), ?????, ??? ??? ?????????? ??? ?? ??? ?????????????, ??
?????? ? ?????????????? ?? ?????????? ?? ?????? (?? ?????? ?????????? ??? 2?? ????????? 1994, C-
33/93, Empire Stores, ??????? 1994, ? 2-2329, ????? 12). ?????? ?? ??? ?????? ?????????????????
?????, ??? ?????????????? ??? ?????????? ?????, ?????????? ?????, ? ??? ?????? ??????????????????
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24 ??? ?????????, ? ?? ?????????? ??? ??? ??? ?????????? ??? ?????????????? ????? ?????? ?
????????????? ?????? ?? ?????????????? ?? ?????, ??? ??? ?????????????????? ? ?????????????????? ??
????? ???, ?????? ?? ?????????? ?????????? ?????? ??? ?????????????? ?????????????? ?????? ???
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25 ?????????????????, ??? ?????????????????? ??? ??? ?????????????????? ??? ?? ?????????? ??????????????
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?????????????, ?????????? ?? ?????????????? ?????? ??? ?????????????? ???????, ??? ?????????????? ?
????????? ?????, ??? ??? ?????????????? ?????? ?????? ? ?????????????? ?????? ?????????????? ??????,
??? ?????????? ?????????????? ??? ?????????????? ??? ?????????????????????? ?? ?????????? ?? ?????????? ???
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26 ??? ?? ?????? ??? ?????????? ?????????? ?????????????? ??? ??? ?????????????? ?????????? ?????? ??
????? ? ?????????? ??? ? ?????????????????? ??? ????? 11, ?, ?????????????? 1, ?????????? ??????, ???
????? ?????????? ?????????????? ?????? ??? ?????? ??? ??? ?????????????? ??? ?????? ??? ???
????????????? ?????????????? ??? ??? ?????????????? ??? ??? ?? ?????????????? ?????? ? ?????????? ??
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????????????????? ?????????????? ?? ?????????????? ?? ??????, ?????? ?????????????? ??? ?????????????? ????? ?
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27 ??? ??? ??' ?????????????????? ?????????? ? ?????????????? ??? ?????????? ?????????????? ?????? ??? ??
????????????????? ?? ?????????????????? ?? ?????????????????? ?????????????????? ??? ?????????????? ???, ?????? ?? ???
????????? ?????? ?? ?????????? ? ?????????? ??? ? ?????????? ?????????????????? ??? ?????????????? ??? ??????
????? ?? ?????????????????? ??? ?????????????? ??? ??? ??? ? ?? ?????????????????? ??????????????
????????????????? ?? ?????????????????? ?? ??????. ?????????? ? ?????????????? ?????? ?????????????? ???' ??????
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?? ????? 11, ?, ?????????? 1, ?????? ??????, ??? ????? ??????? 77/388/??? ???
 ???????????, ??? 17?? ??? 1977, ??? ?????????????? ??? ??????????? ??? ?????? ??????, ???
 ?????????? ?? ??? ?????? ?????? ?????????? - ????? ????????? ?????? ?????????????????? ??????:
 ?????????????? ?????????????? ???, ??? ???? ?????? ??? ??? ??????????? ??? ?????? ????? ???
 ??????????? ??????????? ??? ??? ?????????????? ??? ??? ?? ??????????? ??????? ? ????????? ??
 ??????????? ??? ?????????????? ?? ?????????????? ??? ??????????? ????? ??? ? ?? ???????????????
 ?????????????? ?????????????? ?? ?????????????? ?? ?????, ?????? ?????????????? ??? ??????????? ????? ?
 ?????????????? ????? ?????? ?????????????? ???????,