

@import url(../../../../css/generic.css); EUR-Lex - 61999J0398 - EL

Avis juridique important

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61999J0398

?????? ??? ?????????? (???? ?????) ??? 16?? ?????????? 2003. - Yorkshire Co-operatives Ltd ??? Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ?????????????? ??????????: VAT and Duties Tribunal, Manchester - ?????? ??????. - .??? ?????? ??? - ?????? ?????????? ??? ?????? ??? ?????????? - ??? ?????? ?????? ?????? ??? - ?????? ??????. - ?????? C-398/99.

?????? ??? ?????????? ??? ?????????? 2003 ?????? I-00427

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?????? ??? ?????????????? ??? - ??? ?????????? ??? ?????? - ?????? ?????????? ???
????????? ?? ?????? ????????????, ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?? ?????
??? ????????????, ??? ?????? ??? ?????? ??? ?????? ?????????? ?????????? ?????????? ??????????
??? ??? ????????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??????????
?????????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?????????? ??????
??? ????????????, ???

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

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\$\$?? ??? 11, ?, ?????????? 1, ??????? ?_, ??? ?, ?????????? 1, ??? ??? ??????????
77/388 ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????, ??? ?????????? ?? ??? ??????????
?????? ?????????? ??? ?????? ?? ?????????? ??? ?????? ???, ??? ?????? ?????? ??????????
????????? ????????, ??? ??? ?????? ?????????? ??? ?????????? ?? ?????? ?????????? ?????????? ??
?????? ?????????? ?? ?????? ??? ?????????? ??? ?? ?????? ?? ?????????? ?????????? ?? ??? ???
?????? ? ?????????????? ??? ?????? ??? ?????????? ??? ? ?????????? ?? ?????????? ?? ??? ???
?????? ?????????? ?????????? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????????? ?? ??? ???
?????? ?????????? ?????????? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????????? ?? ??? ???
?????? ?????????? ?????????? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????????? ?? ??? ???
?????? ?????????? ?????????? ?? ??? ?????? ??? ?????????? ??? ?? ??? ?????????? ?? ??? ???.

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

(?? . ??????? 20, 23 ?? ??????.)

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???? ?????? C-398/99,

?? ???? ?? ?????????? ??? VAT and Duties Tribunal, Manchester (?????????
????????), ??? ?? ??????????, ???' ?????????? ?? ?????? 234 ??, ?? ?? ?????? ??????????
?? ?????? ??? ?????? ??? ?????????? ?? ?????? ?????? ?? ?????????? ?????????? ??????

Yorkshire Co-operatives Ltd

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Commissioners of Customs & Excise,

? ?????? ?????????? ?? ?????? ?? ???? ?????? ?? ???? 11, A, ?????????? 1,
????????? ?, ??? ?, ?????????? 1, ??? ?????? ?????? 77/388/?? ?? ??????????, ??? 17??
??_?? 1977, ??? ?????????? ?? ?????????? ?? ?????? ?????, ??? ?????????? ?? ??????
?????? ?????? ?????? - ????? ?????? ?????? ????? ?????????????? ?????: ??????????
????????? ??? (?? ????. ????. 09/001, ?. 49),

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

????????? ??? ??? R. Schintgen (?????????), ??????? ??? ?????? ?????????? ???????,
????????????? ??? ??? ?????? ???????, C. Gulmann, ?. ??????, F. Macken ??? N. Colneric,
????????,

?????? ??????????: C. Stix-Hackl

?????????: D. Louterman-Hubeau, ?????????? ????????,

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

- ? Yorkshire Co-operatives Ltd, ?????????? ??? ?? J. Ghosh, barrister, ???' ?????? ???
????????? KPMG, solicitors,

- ? ?????????? ??? ??????? ??????????, ?????????????? ?? ?? R. Magrill, ??????????????
?? ?? R. Anderson, barrister,

- ? ?????????? ????????, ?????????????? ?? ?? W.-D. Plessing,

- ? ?????????? ????????, ?????????????? ?? ?? ?. A. Buckley, ?????????????? ?? ?? D.
Moloney, BL,

- ? ?????????? ????????, ?????????????? ??? ???. A. Fierstra,
- ? ???????? ??? ?????????? ??????????, ?????????????? ??? ??? R. Lyal,
?????? ????,
???? ?????? ??? ?????????? ?????????? ??? Yorkshire Co-operatives Ltd,
????????????? ??? ??? J. Ghosh, ??? ?????????? ??? ?????????? ??????????,
????????????? ??? ??? R. Magrill, ?????????? ??? ??? K. Parker, QC, ??? ??????????
???????????, ?????????????? ??? ??? D. Moloney, ??? ??? ????????, ??????????????
??? ??? R. Lyal, ??? ?? ?????????? ??? 21?? ?????? 2001,
???? ?????? ??? ?????? ?????????? ??? ???????? ??? ?????????? ??? ??? ?? ??????????
??? 20?? ?????????? 2001,
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1 ?? ??????? ?? 12?? ???????? 1999, ?? ??????? ?? ?????????? ?? 14 ??????? 1999, ?? VAT and Duties Tribunal, Manchester, ???????, ??????? ?? ??????? 234 ??, ?? ??????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? 11, ?, ??????????? 1, ??????? ?_, ?? ?, ??????? 1, ?? ??????? 77/388/?? ?? ??????????, ?? 17?? ??_?? 1977, ??? ??????????? ?? ??????????? ?? ??????? ?? ??????? ?? ??????? - ????? ??????? ?????? ?????????????? ?????: ?????????? ?????????? ??? (?? ???. ???. 09/001, ?. 49, ???. ???: ???. ??????).

2 ?? ?????????? ??? ??????? ?? ?????? ?? ?????? ?? ?????? ?? Yorkshire Co-operatives Ltd
(???: Yorkshire) ???: Commissioners of Customs & Excise (???: Commissioners),
????????? ???: ??????? ??????? ???: ?????? ?? ?????? ???: ?????????????? ???: (???:
???: ???:), ??????? ???: ??????? ???: ???? ???? Yorkshire ???: ??????? ???: ???:.

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3 ?? ?????? 11. ? ??????????? 1. ??? ????? ??????? ?????????? ?????????? ?? ????:

«???? ?????????? ??? ?????? ??????

?) ??? ??? ?????????? ??? ??? ??? ?????? ??? ?????? [...] ???????? ??? ?????? ???
?????????, ??? ??? ??? ?????? ??? ?????????? ?? ??? ??? ??? ??? ?????? ??? ??? ? ?????????? ??? ?
? ?????? ??? ?????????? ??? ??? ???????, ??? ??? ??? ? ?????? ???????,
????????????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??? ??? ??? ??????
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[...]»

5 ?? ?????? 11, ?, ??????????? 1, ?????? ??????, ??? ?????? ??????? ?????? ?? ????:

«?? ?????????? ??????????, ???????????, ??????, ?????? ? ??????? ? ??????? ?? ?????????? ? ???????
??? ????, ??????????? ??? ?????? ??????????????? ??? ??????, ? ??? ????? ??????? ??? ???
????????? ???????, ??? ??? ??????????? ??? ??????????? ??? ?? ??????????? ??? ?? ?????? ???»

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

6 ? Yorkshire ?????? ??????????????? ??? ?????? ??????? ??????? ??????? ?????? ??? ?????? ?????.
??? ??????? ??? ?????? ??? ??????????????? ???????, ??????? ??? 1974 ??? ?? 1996, ???????
?????????? ??? ?????? ??????? ??????? ??????????????? ????????????. ??? ?? ?????????? ???
????????? ??? ?????? ??? ??????????? ??? ?????? ?????? ??????? ??? ??????? ??? ???????
?????? (?????????, ?????????? ?.?). ??? ??????? ??? ??????? ?????????? ??????? ???????
????? ??? ??????????? ??? ?????? ??????????? ??? ?????? ??????????? ??? ?????? ??? ?????? ??
?????????? ??? ?????? ?? ???????, ??? ??????????? ??????? ??????? ???????, ??
?????????? ??? ?????? ??????? ??? ?????? ?????? ?????? ??????? ??? ?????? ??? ??????. ??
????????? ??????? ??????? ??? ?????? ??????? ??? ?????? ??????? ??????? ??????? ??? ??? ??????
?? ??? ?????? ?? ??????????? ??? ??????? ??? ?????? ??? ??????????????? ??? ?????????? ???
????? ?? ??? ??????????? ??? ?????? ??????? ??? ??????? ???????.

8 ? Yorkshire ?????????????? ??? ?????????????? ?????????? ?????????????? ??? ?? ??? ??
????????? ??? ??? ?????????????? ?????? ??? ?????????? ??? ?????????? ?????????????? ???
???? ?????????? ??? ??????? ???, ??? ????? ??? ???, ?? ??????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ??? ?????????? ??????????, ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????????
?????????. ? ???? ??? ?????? ???? ? Yorkshire ??????? ?? ?????????? ??? ??? ??????????
????????????? ??? ?????????????? ??? ??? ??? ?????????? ?????????? ??? ?????????? ??? ??????????
????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ?? ?????????????? ?????????? ??? ??????
????????.

9 ????? 2 ?????????? 1998, ? Yorkshire ?????? ??? ??? Commissioners ??? ?????????? ???
?????? ??? ???. ??? ????? ?????????? ??? ??? ?????????? ?????? ??? ?????????? ???
????????????? 1974 ??? ?????????? 1996. ??????????, ?????? ?????, ??? ??? ??? ??? ??????
??? 24?? ?????????? 1996, C-317/94, *Elida Gibbs* (?????? 1996, ?. ?-5339), ?????????? ???
????? ?? ??? ??? ?? ?????????? ?? ?????? ?????????? ??? ?????????? ??? ??????????
?????? ??? ??? ?????????????? ??? ?? ?????? ??? ?? ?????? ?????????? ??? ??? ??
????? ??? ??? ?????? ??? ??? ?????????????? ??? ?????????? ??? ?????????? ? ??????? ??? ???
?????? ??? ??? ?????? ??? ?? ?????? ??????. ???????, ??? ?????? ?? ?????????? ??? ???
????????? ??? ??????. ???????, ?????? ?? ?????????????? ??? ?????? ?????????? ???
????????????? ???????, ? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ???
??? ??? ?????? ??? ?? ?????? ??? ?????????? ??? ?????? ??? ?????????????? ??????????
????????????? ??? ?????????? ??? ??????.

10 ?? Commissioners ?????????? ??? ?? ?????? ?? ?? ?? ?? 10 ?????????? 1997 ??????
????, ?? ?? ?????????? ?? ? Yorkshire ?????????? ?????????? ?? ?? ??????????????
?????? Elida Gibbs. ??????? ?? ? ??? ?????? ??????? ?? ?? ?????? ?? ?? ?????? ??

? ?????????????? ? Yorkshire ? ?????????? ??? ?????? ??? ?????????? ?? ??????? ??? ??????
?? ????? ??? ?????????? ?? ??????????????.

11 ? Yorkshire ?????????? ??? ????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ??????????????.

12 ?? ?????? ??????????, ?????????? ??? ? ?????? ??? ?????????? ?? ?????????? ?????? ??
????????? ?????????? ??? ?? ?????????? ??? ?????? ??????, ?????????? ?? ?????????? ??
????????? ??? ?? ?????????? ??? ?????????? ?? ?????????? ?????????????? ??????????:

«1) ??? ?????, ???' ??? ?????? ?????? ??? ?????? 11 ?, ?????????? 1, ?????????? ?_???,
????????? 1 ??? ?????? ??????, ? ??? ?????? ??? ?????? ??? ?????? ?????? ?????????? ??????????
????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ??? ??????, ????

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

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

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

) ? ?????? ?????? ?????? ?????? ??? ?????? ?? ?????? ?????? , ? ?????? ?????? ?? ??????
?? ?????????? ?? ?????? ?????? ???

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

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

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

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

2) ?? ? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 1 ?????? ,
????????? ? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? (? ?????????? ??? ?????? ??? ??????
????????? ??????) ??? ?????, ?????? ? ?????????????? ? ?????? ?????? ?????? ??? ??????
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????
?????????;»

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

13 ?????????? ?????????????? ?? ?????????? ???, ??? ?????? ?????????? , ??? ??????
?? ?????????? ??? ?? ????? 234 ?? ?????????? ??? ?????? ??? ?????????? ??? ??
????????? ?????? , ?????????? ?????????? ??? ?????? ?????? ?????? , ??? ???
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??????
????????? , ?? ?????? , ?????????? ?????? ??? ?????? ??? ?????? ?????? , ??? ??????
????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

???? ?? ?????????? ???. ??????????? ???. ?????????? ???. ???????????. ????????, ?????? ??
?????????? ???. ??????? ???. ??????? ???. ??????? ???. ???????, ?? ??????????
??????????, ???????, ?? ??????? (??., ?????? ???., ??? ?????????? ???. 15??
????????? 1995, C-415/93, Bosman, ?????? 1995, ?. ?-4921, ??? 59, ??? ???. 17?? ??_??
2001, C-340/99, TNT Traco, ?????? 2001, ?. ?-4109, ??? 30).

14 ??????????, ?? ?????????? ????? ?????? ?????? ???, ?? ?????????????? ??????????????,
?????? ?? ?????? ??? ?????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??
?????? ???????, ??????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? (?)
?????? ??? ?????? ??? 16?? ?????????? 1981, 244/80, Foglia, ?????? 1981, ?. 3045,
????? 21). ??? ?????? ?????? ?? ?????????? ?????? ?????????? ?? ?????????? ?? ?????????????? ??????
?????? ??????????? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?? ?????? ?????? ?? ???? ?????????? ??
?????? ??? ?????? ?????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?? ?? ?????????? ?? ??
?????????? ?? ?????????? ?? ?????? ?????? ??????, ??? ?? ?????????? ?????? ?????? ?????????? ?????? ??
????? ??? ?? ?????????? ?? ?????? ?????? ?????? ?? ?????? ?????? ?????? ?????? ?????????? ??
????????? ?????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? (?)
(?. ?????? ???, ??? ?????????????? ?????? Bosman, ??? 61, ??? TNT Traco,
????? 31).

15 ?? ???????????, ??????????? ?? ???????, ??? ?????? ? ??????? ??????????? ??
?????? 26 ??? ??????? ??, ??? ?? ?????? ?????????? ?????????????? ?? ??????? ??
????????? ??????? ??? ?????????????? ?? ??? ?? ??????? ?? ?????????? ?? ?? ?? ???? ?
Yorkshire ??????? ??????? ?????????? ?? ??? ?? ??????? ?????????? ??????????? ?? ?? ?? ?? ????
?? ?????? ?????????? ?? ??? ?? ??????? ??????? ?????????? ?????????? ?????????? ??
?????? ??????? ??????? ?????????? ?????????? ?? ??? ?? ?????? ??????? ?? ?? ?? ???????
?? ??????? ?? ??? ?? ?????? ??????. ???????, ?? ?????????? ?? ?????????? ?? ?? ??????????
?? ?? ?? ?? ?????? ?? ?????? ???????.

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

17 ??????????? ?? ????? ??????? ??? ????? ?????????????????? ???????, ?????????????? ??
????????? ??? ??? ??? 45 ??? ?????????? ??? 15?? ?????????? 2002, C-427/98, ??????????
???? ?????????? (??? ??? ??? ????? ?????????????? ??? ??????), ??? ?????, ?????? ?????,
??? ?????????? ??? ?????? ?????????? ?????? ??? ?????????????? ?????????? ??? ??????
????????? ?????????? ??? ?? ??????? ??? ?????? ???, ?? ?????????? ??????, ??? ?????,
??? ??? ?????? ?????????????? ??????? ?? ?????????? ?? ?????? ?????? ?????? ??? ??????????
????????? ?????? ??? ?????????????? ??? ?????????? ??? ?????? ??? ?????????? ?????????????? ???
??? ?????? ?????????? ??? ?????????????? ???.

18 ??? ?????? 46 ??? ?????????????????? ???????????, ?????????? ??? ???????????, ?? ???????????
?????? ??? ??? ????? ??? ?????????????????? ??? ??? ??????????? ??? ??????????
?????????? ??? ???????, ?????????? ???????, ??? ??? ??????????? ??? ??????? ???????
????? ??? ??? ???????????, ?? ??????? ??? ??? ????? ??? ??????????????? ??? ???
????????? ??? ??????????? ??? ??? ??????????? ?????????? ??? ??? ??? ??? ??????
????????? ??? ??????????? ???, ??? ??????????? ??? ??????????? ???????????

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

19 ?? ??????????? ????????, ??? ??? 57 ??? ????, ????????????????, ??????????
???????, ??? ????????, ??? ? ????????, ??? ?????????? ??? ?????????? ??? ??? ??????????
??? ??? ????????, ??? ?? ????????, ??? ?????????? ?????????????? ??? ??? ??? ?? ???
???????, ??? ??? ?? ?????? ??? ?????????????? ??? ?? ????????, ??? ?????? ?? ??? ?????? ?????????? ???
????????? ??? ?????? ??? ?????????? ?????????? ??? ?? ????????, ??? ?????? ?????????? ??????????.

20 ????????, ??? ???? 58 ??? ?? ??? ?????????????????? ?????????? ?????????? ???
?????????, ???, ??? ???? ?????????????? ?????????? ?????????? ?????????? ??? ??????
?? ?? ??????? ?????????? ??????????, ?? ?????????? ??? ?? ?????? ?????????? ???
????????? ??? ?? ???????, ? ?????????? ??????, ??? ??? ?????? ??? ??????????
11, ?, ?????????? 1, ??????? ?_, ??? ????? ??????, ??? ?????????? ? ??????????
????????? ??? ??????? ?? ??? ??? ????? ?? ??????????????, ?????????? ??? ?? ??????
????????? ?? ?????? ??? ??? ????? ?????????? ??? ?? ?????? ??? ??? ??????????.
????????, ?? ??????? ?????????? ??? ?? ?????????? ?? ?????????? ?????? ??? ??
????????? ??? ?? ?????????? ?????? ?????????? ??? ?? ?????? ??? ??? ?????????? ?? ?? ??
???? ??????????. ?? ??? ?? ?????? ??? ?? ??? ?????? ??? ?????????????? ? ?????????? ??? ??
????????? ??? ?? ?????????? ??? ?? ?????????????? ?????????? ?????????????? ???
????????????????? ??? ?? ?????????? ??? ?? ?????????????? ??? ?? ?????? ??? ??????????????,
?? ??? ?? ?????? ??? ??????.

21 ???????????, ?? ?????????? ??????, ??? ????? 59 ??? ?????????????????? ??????????
????????? ??? ??????????, ??? ? ??? ?????????? ??? ?????? ??? ?????????????? ??? ???? ??????
???? ?????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??????????, ??????
???? ????? ??? ?????????? ? ?????? ?????????? ?????????? ??? ?????? ?? ????? ???
????????? ??? ?????????????? ??? ?????? ??????????.

22 ?????????? ??? ?? ???????? ?????????? ??? ?????????? ? ??????? ??? ?? ?????? ?????? ?????????
? ?????????????? ?????? ?????????? ??????????, ?? ????? ?????????? ??? ??????
?????????? ?? ?????????????? ??? ?? ?????????? ??? ??????????, ????? ??????? ?? ??????
??? ?????? ? Yorkshire ??? ?? ??????? ??? ?????????? ???????????, ??????????? ??
????????? ??? ?? ??????? ??? ?????????? ??? ?????????? ?? ?????????? ??? ????? 69 ??? ?? ???
????????? ?????? ?? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????.

23 ????????, ??? ??? ???? ??????? ??????? ? ?????????? ??? ?? ?????? 11, ?, ?????????? 1,
????????? ?, ??_?, ?????????? 1, ??? ?????? ?????? ?????? ?? ?????????? ??? ??? ?????
???, ??? ?????? ?????? ?????? ??????? ???????, ??? ?????? ?????? ??????????, ??
????????? ? ?????? ?????????? ?? ?????? ?????? ?? ?????? ?????? ?????????? ??? ??
????? ?? ?????? ?????? ??? ?????? ?????? ? ?????????????? ?????? ??? ??????, ??
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??"????? 11, ?, ?????????? 1, ??????? ?_, ??? ?, ?????????? 1, ??? ?????? ???????
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