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???????? ??? ???????????? (?????? ?????) ??? 12?? ??????? 2003. - Sinclair Collis Ltd ???
Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ???????????????? ??????????:
House of Lords - ??????? ??????????. - ???? ??????? ??? - ?????? 13, ?, ????????? ??-
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(???????? 77/388 ??? ?????????????, ?????? 13, ?, ??????. ?_)

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\$\$?? ?????? 13, ?, ?????????? ?_, ??? ?????? ?????????? 77/388, ????? ?????????????????? ???
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??? ???? ?? ???????????? ?????? ??? House of Lords (????????? ??????????) ???? ??
 ???????????, ???' ??????????? ??? ??????? 234 ??, ?? ??? ?????? ??????????, ??? ????????? ???
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? ?????? ?????????????? ?????????? ?? ???? ???? ?????????? ??? ?????? 13, ?, ?????????? ?_,
 ??? ?????? ????????? 77/388/??? ??? ????????????, ??? 17?? ??_?? 1977, ??? ???? ??????????????
 ??? ?????????????? ??? ??????? ??????, ??? ?????????? ?? ????? ??????? ??????? ????????? - ?????
 ????????? ?????? ?????????????????? ??????: ?????????????? ?????????????? ???? (?? ????. ????. 09/001, ?.
 49),

?????????? ??? ??? C. W. A. Timmermans, ??????? ??? ??????? ?????????, ?????????????
 ??? ??????? ?????????, D. A. O. Edward, A. La Pergola (?????????), P. Jann ??? S. von Bahr,
 ?????????,

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

- ? ?????????? ??? ?????????? ??????????, ?????????????????? ??? ??? J. E. Collins,
 ?????????????????? ??? ??? K. Parker, QC,

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

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 ??? 10?? ?????????? 2002.

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1 ?? ???????? ??? 7?? ???????? 2001, ??? ?????????? ??? ???????????? ????? 12 ???????? 2001, ?? House of Lords ???????, ???' ?????????? ??? ??????? 234 ??, ?????????????? ??????? ?? ????, ??? ?????????? ??? ??????? 13, ?, ?????????? ?_, ??? ?????? ????????? 77/388/??? ??? ????????????, ??? 17?? ??_?? 1977, ????, ???????????????? ??? ???????????? ??? ??????? ??????, ??? ?????????? ?? ?????? ??????? ??????? ?????????? - ?????? ?????????? ?????? ?????????????????? ??????: ?????????????? ?????????????? ?????? (?? ????. ????. 09/001, ?. 49, ??? ??????: ????? ???????).

2 ?? ?????????? ????, ?????????? ??? ?????????? ?????????? ??????? ??? Sinclair Collis Ltd (??? ?????: SC) ??? ??? Commissioners of Customs & Excise (??? ?????: Commissioners), ??? ?????? ?????????? ??? ?????????? ?????????? ??? ??? ?????????? ??? ?????? ?????????????????? ?????? (??? ?????: ???), ?????????? ?? ?? ?????????? ??? ??? ???????????????? ?? ?????????? ?? ???????????????? ??? ???????????????? ?????????? ?????????? ?????????? ?????????? ?? ?????????? ??????????.

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3 ?? ?????? 2, ??????? 1, ??? ?????? ?????????? ?????????? ?? ?????:

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1. ?? ?????????????? ??????? ??? ?? ?????????? ??????????, ??? ?????????????????????? ?? ?????????? ??????? ??? ?????????? ??? ?????? ???????????????? ?????? ????, ??? ?????????? ??? ??? ?????????? ??? ??????»

4 ?? ?????? 13, ?, ?????????? ?_, ??? ?????? ?????????, ??????? ?? ?????:

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

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1. ??? ?????????? ?????????? ??????????????, ????, ?????????????? ??? ??? ?????????????? ??? ?????? ??????, ??? ?????????????????????? ??? ?????????? ??? ?????????????????? ??????? ? ?????? ??????? ?????????????????? ??????????, ?????????????????????? ??? ??? ?????????????? ?????????????????? ?????????? ? ???????, ?????????????????????? ?????????????? ??? ??????????????

2. ??? ?????????????? ?????? ??? ??? ?????????????? ??????????????

3. ??? ?????????????? ?????????????? ??? ?????????????? ?????????? ??????????????????

4. ??? ?????????????? ??????????????????

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5 ??????? ?? ?? ????????? 9, ????? ??, ????? 1, ????? 1, ??? Value Added Tax Act 1994 (????? ??? 1994 ????? ???), ??????????????? ?? ???:

«? ?????? ?????????????? ?????? ? ?????????????? ??? ?????????? ? ?????????????? ?????? ????????? ?????????».

6 ? ?????? ??? «?????? ??????? ?????????», ??? ????? ?????????? ? ?? ??? ??????? ??? ??????? ???????, ??????????? ??? ??????? ??? «????????? ?????????», ??? ??????????????? ??? ????? 13, ?, ?????????? ?, ??? ????? ???????.

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

7 ? SC, ? ????? ?????? ??? Imperial Tobacco Group, ??? ?????????????? ?? ?????????, ??????? ??? ?????????? ?????????? ????????? ?????????, ??? ?????? ?????????????? ?? ?????????????? ??? ?? ??????????

8 ??? ?????, ? SC ??? ??????? ?? ????? ?????? ??? ?????????? ?????? ????? (??? ????: ??????? ??? ???????) ??????? ??????? ?? ?????????????? ??? ?????????? ??? ?? ??? ??????? ?????????? ?? ?????????????? ??? ?????????? ??? ?????????????????? ?????????? ??? ?? ?????????????? ?????? ??? ?????????????? ??? ??? ?????????? ?????????? ??????? ??? ?????????????????????? ?? ?????? ?????? ?? ??? ??????? ??? ?????????????? ??? ?????????? ??? ?????????????????????? ?????? ?????? ??? ?????????? ?????????? (??? ????: ???????).

9 ??????? ?? ?? ??????? ????, ?? ??????? ?????????? ??????????????? ?? ??? ??? ? ??????? ??? ?????????? ??????? ??? ??????? ?? ?????????????? ??? ?????????????? ?????? ?????????? ???????, ? ?????? ??? ?????????? ??? ??????? ?? ?????????? ??? ?????? ??? ?? ?????? ??? SC ?????????? ?????????????? ?????? ??? ??? ??????????????? ??? ??????? ?? ??????? ??? ?????? ?????? ?????????????????? ?????? ???????, ?????? ??? ?? ?????????? ???????, ?? ?????? ??? ?? ?????? ?????????? ???????, ?????????????? ?????????????? ??? SC. ? ?????? ??? ?????????? ??????? ??? SC, ??? ??????? ??? ?????, ?? ??????????????? ?????????? ?? ?????????? ??? ?? ??????????????? ?? ?????????????? ??? ?????????? ??????????, ??? ?????? ? SC ?????????? ??????? ?????????, ? ??????? ?????????? ??? SC ?? ??????????????? ?????????? ?? ?????????????? ?? ?????? ?????????? ?? ?????? ?????? ?????????? ???????.

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

11 ? SC ?????????? ??? ??????????????? ??????? ??? ?????????????? ?????? ??????, ?????????? ?? ?????? ?????? ?????????? ??? ?????????? ?? ??????? ?????????? ??? ??????????????? ?' ?????? ??? ?? ??????? ??? ?????????????????? ???????.

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19 ? ???????? ?????????? ??? ?? ???????? ?????????? ?????????????? ??? ? ??????????
 ???????? ?????????? ?? ???? ??? ?????? ?? ???? ?????????? ??? ?????? ?? ?????????? ??????????
 ???? ?????????? ??? ??? ??????? ??? ??????? 13, ?, ?????????? ?_, ??? ?????? ?????????, ???? ??????
 ??????? ?????????????? ??? ?????????? ?????????? ??? ?????????? ?????????????????? ?????????? ???
 ?????????????????? ??????????, ???? ??? ??????????, ? ?????????? ??? ???? ?????????? ??? ?? ????
 ??????????? ??? ??????????????? ???' ?????????? ??? ? ??????????? ?????????????? ??? ??? ???????
 ??????????? ??????????????? ?? ???? ?? ??????????? ???,

20 ? ?????????? ??? ?????????? ?????????? ?????????????, ??????????, ??? ? ????????? ?????????
 ????????? ?????????? ??? ??? ????????? ??? ??????? 13, ?, ?????????? ?_, ??? ?????? ??????????. ?????
 ??? ????????????? ?????, ? ????????????????? ????? ?????????? ?????????? ?? ??? ?????? ? ?? ???
 ?????????????????? ????? ??? ?????? ?????????? ????????????????? ????????? ????? ????????? ????? ??????
 ?????????????? ? ?????????, ? ??????? ?????????????? ????????????????????? ????? ?????? ??????????? ???, ???????????,
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22 ?????, ?????, ?? ?????????? ??, ??? ???? ?????????, ?? ?????????????? ?? ?????
13 ?? ???? ??????? ?????????? ?????????? ?????????? ??????? ?? ??????????? ???????
?? ?????????????? ?????????? ?? ??? ??????? ??????????? ????????? (?. ?????????? ?? 12??
????????????? 2000, C-358/97, ?????????? ??? ???????????, ??????? 2000, ?. ?-6301, ????? 51,
?? ?? 16?? ?????????????? 2000, C-315/00, *Maierhofer*. ? ????? ?? ??? ?????????????? ??????

23 ???????, ?? ???? ??? ?????????????????? ??? ??? ?????????? ??? ?????????? ??? ??????
13 ??? ?????? ??????? ??????? ?? ?????????????? ?????, ?????????? ??? ?? ?????????? ??????
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(??., ??????? ??????, ?????????????????? ?????????? ?????????? ????? ??????????, ?????? 52, ???
????????? ??? 18?? ????????????? 2001, C-150/99, Stockholm Lindöpark, ????????? 2001, ?. ?-493,
?????? 25).

25 ?????, ??? ????? ?????????? ?????????? ???, ?????, ?? ?????? ?????????????????? ???
 ?????????? ?????????, ??? ??? ?????? ??? ?????? 13, ?, ????????? ?_, ??? ?????? ???????,
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 ?????????????? ????? ?????? ?????????? ??? ??? ??????? ??? ?????????????? ?????? (??., ??? ??????
 ?????, ?????????? «Goed Wonen», ???.?, ????? 55, ??? ??? 9?? ?????????? 2001, C-108/99,
 Cantor Fitzgerald International, ??????? 2001, ?. ?-7257, ????? 21).

[illegible][illegible]

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