

?????? ??? ?????????? (?????? ?????) ??? 19?? ?????????? 2012 — Purple Parking  
??? Airparks Services ??? Commissioners for Her Majesty's Revenue and Customs

(?????? C?117/11)

«????? 104, ?????????? 3, ????? ??????, ??? ?????????? ?????????? — ?????????? — ???  
— ??? ?????? — ??? 28, ?????????? 2, ??????? ?? — ??? 28, ?????????? 3,  
????????? ?? — ?????????? ?????????? ?????????? — ?????? ? ?????? ??????????  
?????????, ?????, ?????????? ?????????? ???, ??????, ?????????? ??? ??????????  
??? ??? ??? ?????????? ?? ??? ?????????? ??? ?? ?????????? — ?????? ?? ??????????  
??? ??? ?????????? ?????? ??? ??? ?????? ?????? — ??? ??? ??????????  
????????????»

????????????? ?????????? — ?????????? ??? ?????????? — ?????? ?????? ?????????? — ???  
?????? ??? ?????????????? ??? — ?????? ?????????? — ?????? ?????????????? ???  
????????? ?????????? — ?????????? ?? ?????? ???????, ??????, ?? ?????????? ?????????? ??  
???? ??? ?????????? ?????? ?????????? ???, ???????, ?? ?????????? ??? ?????????? ??? ??  
?? ??? ??? ??? ?????????? ??? ?? ?????????? — ?????? ??? ?????? ?? ?????????? ??  
????? ?????? ?????? (?????? ??? ?????????? 77/388 ??? 92/111) (?. ??? 41, ??????.  
1)

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

????? ??? ??? ?????? ?????????? — Upper Tribunal (Tax and Chancery  
Chamber) — ??????? ??? ?????? 77/388/?: ??? ?????? ??? ??????????, ??? 17??  
????? 1977, ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????????? ?? ???  
????? ?????? ?????? — ?????? ?????? ??? ?????? ?????????? ????: ??????????  
????????? ??? (?? ??. ???. 09/001, ?. 49) — ?????????? ??? ?????? ?????? ??  
????????? ?? ??? ?????????? ?? ?????????? ??? ?????????? ??? ?????????? ??? ??????  
????? — ?????? ?????? ??? ?????????? ?? ??? ?????? ??? ?????????? ?? ?????????? ???  
????????????? ??? ??? ?????????? ?? ?????? ??? ?????????? ?????????? — ?????????? ???  
????????? ?? ??? ?????? ?? ??? ?????? ??? ?????????? ?? ?????????? ?????????? ??? ???  
????????????? ??? ??? ?????????? ??? ?? ?????????? ?? ?????????? ?????????? ??? ???  
????????????? ??? ??? ?????????? — ?????? ?? ??? ?????????????? ?????? ??  
?????????, ??? ?????? ???, ??? ?????? ??? ?????? ? ?????????? ?????? ??? ??????

??????????

? ??? ?????? 77/388/??? ??? ??????????, ??? 17?? ??? 1977, ??? ?????????? ???  
????????? ??? ?????? ???, ??? ?????????? ?? ??? ?????? ?????? ?????? — ???  
????? ?????? ?????? ?????????? ????: ?????????? ?????????? ???, ??? ?????????? ???  
??? ?????? 92/111/??? ??? ??????????, ??? 14?? ?????????? 1992, ??? ??? ?????? ???,

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