

@import url(../../../../css/generic.css); EUR-Lex - 61995J0330 - EL

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?????? ?? ?????????? (???? ?????) ??? 3?? ?????? 1997. - Goldsmiths (Jewellers) Ltd
???? Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ??????????????
?????????: Value Added Tax Tribunal, Manchester - ?????? ??????. - ??? - ??? ????? -
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(?????? 77/388 ??? ??????????, ??? 11, ?, § 1, ?? . 2)

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? ?????????????? ??? ????? 11, ?, ?????????? 1, ??????? ??????, ??? ?????? ?????? 77/388,
???? ?????????????? ??? ?????????? ??? ??????? ?????, ??? ?????????? ?? ??? ?????? ?????? ??????
?????????, ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
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???? ?????? C-330/95,

?? ???? ?? ??????????? ?????? ??? Value Added Tax Tribunal, Manchester Tribunal Centre
(????????? ??????????), ??? ?? ???????????, ???' ?????????? ??? ?????? 177 ??? ??????? ??,
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Goldsmiths (Jewellers) Ltd

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Commissioners of Customs & Excise,

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

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

?????????? ??? ??? G. F. Mancini, ?????? ???????, ?. ?. ?????? (?????????), P. J. G.
Kapteyn, G. Hirsch ??? R. Schintgen, ???????,

?????? ??????????: A. La Pergola

?????????: L. Hewlett, ??????? ???????????,

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

- ? *Goldsmiths (Jewellers) Ltd*, ?????????????? ??? ??? Dario Garcia, Tax partner of Ernst &
Young, Chartered Accountants,

- ? ?????????? ??? ??????? ??????????, ?????????????? ??? ??? Stephen Braviner, ???
Treasury Solicitor's Department, ?????????????? ??? ??? Eleanor Sharpston, barrister,

- ? ?????????? ??? ?????????? ??????????, ?????????????? ??? ??? Enrico Traversa ???
Peter Oliver, ??? ??? ?????? ??????????,

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

???? ?????? ??? ?????????? ?????????? ??? Goldsmiths (Jewellers) Ltd, ???????????????
??? ??? Dario Garcia, ??? ?????????? ??? ?????? ???????, ?????????????? ??? ???
John E. Collins, Assistant Treasury Solicitor, ?????????????? ??? ??? Eleanor Sharpston, ???
????????? ???????????, ?????????????? ??? ??? Ernst R?der, Ministerialrat ???

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

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

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

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

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

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

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

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

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

11 ?? ?? ??????? ??, ? Goldsmiths ?????????? ??? ?? 11 ?? Finance Act ??
1990, ?? ?? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????????? ???
????????? ???????, ??? ?? ?????? ?????? ?? ?????????? ??? ? ?????????? ?????????? ???
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????. ???????, ?? ?? 11 ?? Finance Act ?? 1990 ????, ??? ?? Goldsmiths, ???????
?? ?? ?? 11, ?, ?????????? 1, ??? ?????? ??????. ? Goldsmiths ??????? ??, ???????
? ?????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? ?? ?????????? ???
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????????
????????? ?????????? ???, ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???
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12 ???????, ?? Commissioners ?????????? ???' ?????? ??? ?? ?????? ?????????? ???
????????? ??? ?? ?????? ??? ?????? ??? ?????????? ???, ??? ? ?????? ?????????? ???
?? ?? 11, ?, ?????????? 1, ??? ?????? ?????? ??? ?????????? ??? ?????? ?????????? . ?
????????? ?? ?????????? ??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????????? ???
??? ?? «? ?? ????», ???' ??? ?????? ??? ?????????? ?? ??? ?????????? ??? ??????
?????????. ??? ????? Commissioners, ? ?????????? ??? ?????? ?????????? ?????????? ??? ??
????? ??? ?????? ??????.

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

«????? ??????????? ??? ??????????? ??? ?????? 11, ?, ?????????? 1, ??? ????? ???????
77/388/??? ??? ???????????, ??? 17?? ??? 1977, ??? ??????????? ??? ??????????? ???
????? ????, ??? ??????? ?? ??? ????? ?????? ?????? ?????? - ??? ?????? ????,
????????????? ????: ?????????? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ???
?????, ?? ?????? ??????? ?????????? ??? ??? ?????????? ??? ?????? ?? ?????? ??? ??????
??????????, ?? ??????? ??? ?????????? ???, ?????? ??? ?????? ?????????? ?????????? ???
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14 ??????????? ?? ?????? ??????? ??? ??????? ???????, ??????????????? ??? ?? ?????? 11,
?, ?????????? 1, ????????, ??, ??? ?????? ??????? ???????, ?? ?????? ??? ?????????? ???
????? ??????? ??? ?????, ??? ?????? ??????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???,
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15 ? ??????? ??? ?????? ??? ??????? ?? ??????? ??? ?????? ??? ?????? ??????? ??? ???? ?????????? ???
????? ?????????? ??? ?????? ??????? ?????????? ?????????? (?????? ??? 23?? ??????????
1988, 230/87, *Naturally Yours Cosmetics*, ?????? 1988, ?. 6365, ????? 16), ?????????? ???
??? ?????? ?????? ??? ? ?????????? ??? ?????? ??? ?????? ?? ?????????? ?? ??? ?????? ??? ??????
????? ??? ?????? ?????? ?????????????? (?????? ??? 24?? ?????????? 1996, C-317/94, *Elida
Gibbs*, ?????? 1996, ?. ?-5339, ????? 24).

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

17 ?? ????? 11, ?, ?????????? 1, ??????? ??????, ??? ?????? ?????? ?????? ?????????? ??? ??
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18 ? ?????? ??? ??? ?????? ??????????? ??? ?????? ??????? ??????????????, ? ?????? ?????? ???
?? ?????????? ??? ?????? ??????? ??? ?????, ?????? ??? ?? ??????? ??? ??????????
?????????, ??? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????????????
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?????????????, ? ?????? ?????????? ?? ??? ?????? ???.

19 ??? ?????? ?? ????? 11 ??? *Finance Act* ??? 1990, ?? ?????? ?????? ?????????? ??? ??
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20 ? ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ??????.

21 ??????, ??? ??? ??????? ??? 10?? ??????? 1984, 324/82, ??????? ??? ?????
(?????? 1984, ?. 1861, ???? 29), ??????? ??? ?? ????? ?????????? ??? ?????????????? ?
?? ?????????? ??? ??????? ???' ????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ?????
?????? ??? ??? ??? ??????? ?? ????? 11 ??? ????? ?????, ??? ????? ?????? ??? ?????
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22 ?? ?????????? ???, ??? ?? ??????? ??? ?????? ???, ??????? ?? ?????? ??? ???
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23 ???????, ?????????? ?? ??????? ??? ??? 11, ?, ?????????? 1, ???????
??, ??? ??? ??? 11, ?, ?????????? 1, ??????? ??? ?????? ?????? ?????????? ??
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Naturally Yours Cosmetics (????? 16), ?????, ??? ??? ?????????? ??? ?? ??? ?????????? ??
????? ? ?????????? ?? ?????????? ?? ????? (??. ?????? ?????? ??? 2?? ?????? 1994, C-
33/93, Empire Stores, ?????? 1994, ?. 2-2329, ????? 12). ?????? ?? ??? ????? ??????????
????, ??? ?????????? ??? ??????? ?????, ??????? ???, ? ??? ?????? ?????? ??????????????
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24 ??? ???????, ? ?? ??????? ??? ??? ??? ?????? ?????? ??? ?????????? ??? ?????? ???
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????? ???, ?????? ?? ?????? ?????? ??? ?????? ??? ?????????? ?????????? ??? ?????? ???
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25 ???????????, ??? ?????????? ??? ??? ??? ?????????? ??? ?? ?????? ??????????
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????????? ???, ??? ??? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ??????,
??? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ?? ?????????? ??
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26 ??? ?? ?????? ??? ?????? ?????? ?????? ??? ??? ?????????? ??? ?????? ???
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27 ??? ?? ??' ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ???
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28 ???????, ?????????????? ??? ? ?????????? ??? ???????? ?????????? ??? ??????? ?????
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?? ?? ??????? ?? ??? ?????? ??? ?????? ?????????? ??????????. ??? ???????, ??? ??????????
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29 ?? ??? ?? ?????? ??? ?????? ?????????????? ? ?????????? ?????????? ??? ? ?????????? ??? ??????????
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?? ??????????, ??? ??????????. ?????????? ??? ? ?????????? ?????????? ??? ?? ??? ??? ??
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????????? ??????????, ?' ??? ?????????????? ?? ?????????? ??? ??? ?????????? ???.

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

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

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