

|

61995J0330

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

????????? ??? ?????????????? ??? ?????????????? 1997 ??????? I-03801

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

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

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

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

???????????

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

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

????????????? ?????????? ??????????, ??? ??? ?????????, ??? ?? ?????????? ??? 8??
??????????? 1997,

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

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

????????

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

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

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£,

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

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

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

23 ?????????, ?????????????? ?? ?????????? ??? ?????? ??? ????? 11, ?, ?????????????? 1, ??????????
??, ??? ??? ????? 11, ?, ?????????????? 1, ?????????? ?????? ?????????? ?????? ?????????????? ??
????? ??? ?????????????? ?? ??????. ??? ?????????????? ??? ??? ?????????????????????? ??????????
Naturally Yours Cosmetics (????? 16), ?????, ??? ??? ?????????? ??? ?? ??? ?????????????, ??
?????? ? ?????????????? ?? ?????????? ?? ????? (?? ?????? ?????????? ??? 2?? ????????? 1994, C-
33/93, Empire Stores, ??????? 1994, ? 2-2329, ????? 12). ?????? ?? ??? ?????? ?????????????????
?????, ??? ?????????????? ??? ?????????? ?????, ?????????? ?????, ? ??? ?????? ??????????????????
??? ??? ?????????????? ?????????????? ?? ??????????????.

24 ??? ?????????, ? ?? ?????????? ??? ??? ??? ?????????? ??? ?????????????? ????? ?????? ?
????????????? ?????? ?? ?????????????? ?? ?????, ??? ??? ?????????????????? ? ?????????????????? ??
????? ???, ?????? ?? ?????????? ?????????? ?????? ??? ?????????????? ?????????????? ?????? ???
????????????? ????? ?????? ? ?????????????? ?????? ?????????????.

25 ?????????????????, ??? ?????????????????? ??? ??? ?????????????????? ??? ?? ?????????? ??????????????
????????????? ?????????????? ??? ??? ?? ?????? ??? ?????????????????????? ?????? ??????????
?????????????, ?????????? ?? ?????????????? ?????? ??? ?????????????? ?????????, ??? ?????????????? ?
????????? ?????, ??? ??? ?????????????? ?????? ?????? ? ?????????????? ?????? ?????????????? ??????,
??? ?????????? ?????????????? ??? ?????????????? ??? ?????????????????????? ?? ?????????? ?? ?????????? ???
????? ?????????? ?? ??? ?????? ?????????? ??? ??? ?????????????????? ??? ?????????????????? ??????????????
?????.

26 ??? ?? ?????? ??? ?????????? ?????????? ?????????????? ??? ??? ?????????????? ?????????? ?????? ??
????? ? ?????????? ??? ? ?????????????????? ??? ????? 11, ?, ?????????????? 1, ?????????? ??????, ???
????? ?????????? ?????????????? ?????? ??? ?????? ??? ??? ?????????????? ??? ?????? ??? ???
????????????? ?????????????? ??? ??? ?????????????? ??? ??? ?? ?????????????? ?????? ? ?????????? ??
????????????? ??? ?????????????? ?? ?????????????? ??? ?????????????? ?????? ?????? ? ?? ??????????????????
????????????????? ?????????????? ?? ?????????????? ?? ??????, ?????? ?????????????? ??? ?????????????? ?????? ?
????????????????? ?????? ?????? ?????????????? ??????.

27 ??? ??? ??' ?????????????????? ?????????? ? ?????????????? ??? ?????????? ?????????????? ?????? ??? ?
????????????? ?? ?????????????? ?? ?????????????? ?????????????????? ??? ?????????? ???, ?????? ?? ???
????????? ??? ?? ?????????? ? ?????????? ??? ? ?????????? ?????????????? ??? ?????????????? ??? ??????
????? ?? ?????????????? ??? ?????????????? ??? ??? ??? ? ?? ?????????????????? ??????????????
????????????? ?? ?????????????? ?? ??????. ?????????? ? ?????????????? ?????? ?????????????? ???' ??????
??? ? ?????????? ?????? ?? ?????????????????? ?????? ?????????????? ??? ?????????? ?????????? ??? ?
????? ?????? ??? ?? ?????? ?????????????? ?????????????? ??? ?????????????? ??????.

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

??????????

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