

@import url(../../../../css/generic.css); EUR-Lex - 61997J0136 - EL

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????????? ??? ??????????? (????????? ??????) ??? 29?? ???????? 1999. - Norbury Developments Ltd ???? Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ?????????????? ??????????: Value Added Tax Tribunal, Manchester - ?????? ??????. - ??? - ??? ?????? - ???B????? ????????? - ?????????? ????????? - ?????????? ?????????? ??? ?????? ???????????. - ?????? C-136/97.

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(?????? 77/388 ??? ??????????, ????? 4 § 3, 28 § 3, ??????. ??, ??? ?????????? ??, ?????? 16)

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?? ??? ?????????? ?????? ??? ?????? 28, ?????????? 3, ??????? ??, ?? ?????????? ?? ??
????????? ??, ?????? 16, ??? ?????? ?????? 77/388, ??? ?? ??? ?? ?????? ???, ??????
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????????? ??? ??? ?????? ?????????? ?????? ??? ??? ?????????? ?????? ???, ???????,
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ??' ?????? ??? ?????? ??????????
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????????? ???. ??????? 28, ?????????? 3, ??????? ??, ?? ?????? ??????????? ???.
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(????????? ??????????), ??? ?? ???????????, ???' ?????????? ??? ?????? 177 ??? ??????????? ??,
?? ??? ????? ??????????, ??? ??????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??????????
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Norbury Development Ltd

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Commissioners of Customs & Excise,

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????? ??????? 77/388/??? ?? ??????????, ?? 17?? ??? 1977, ??? ?????????? ??
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(???????, ???),

?????????? ??? ??? G. Hirsch (????????), ?????? ????????, G. F. Mancini ??? R. Schintgen, ???????,

????????? ??????????????: *N. Fennelly*

??????????; D. Louterman-Hubeau. ????? ?????????? ???????????.

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- ? ?????????? ??? ??????? ?????????, ?????????????? ??? ?? Lindsey Nicoll, ??? Treasury
Solicitor's Department, ???????????? ??? ?? Kenneth Parker, QC,

- ? ??????? ?? ???? ???????, ???????????, ??????????????? ??? ?? Peter Oliver, ????? ??
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??? ?? Julian Ghosh, barrister, ??? ?????????? ??? ??????? ?????????, ???????????????
??? ?? Stephanie Ridley, ??? Treasury Solicitor's Department, ?????????????? ??? ?? Kenneth
Parker, ??? ?? ???????, ?????????????? ??? ??? Peter Oliver, ??? ?? ?????????? ???
11?? ?????? 1998,

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1 ?? ?????? ??? 2?? ?????? 1997, ??? ?????? ??? ?????????? ??? 14 ???????, ??
VAT and Duties Tribunal, Manchester Tribunal Centre, ???????, ??????? ??? ?????? 177 ??
???????, ??? ?????????? ??????? ?? ??? ?????? ??? ?????????? ??? ?????? 28, ?????????? 3,
???????, ??? ?????? ?????? 77/388/??? ??? ?????????, ??? 17?? ??? 1977, ???
?????????? ?? ??? ?????????? ??? ??????? ?????, ??? ?????????? ?? ??? ?????? ?????? ??????
????????? - ????? ?????? ????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ??. 09/001, ?. 49, ??? ?: ??? ?????), ?? ?????????? ?? ?? ?????????? ??, ?????? 16
?? ??????.

2 ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? Norbury Developments
Ltd (???: Norbury) ??? ??? Commissioners of Customs & Excise (???:
Commissioners), ??? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??????????????
????? (???: ???) ??? ?????? ???????, ??????? ?? ??? ?????? ??? Commissioners ??
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3 ?? ????? 28, ?????????? 3, ??? ?????? ?????? ??????:

«3. ??? ?? ??????? ??? ?????????????? ??? ?????? ?????? 4 ?????????? ??????? ?? ???
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4 ?? ?????????? ?? ??? ?????? ??????, ??? ?????????????? «?????? ??? ?????????????? ??
????? 28, ?????????? 3, ??????? ??, ??????», ?????????? ??? ?????? 16 «???
????????????? ??? ?????? 4, ?????????? 3, ?????????? ??????».

5 ??? ?? ?????????? ?, ??? ?????? ??? ????? «?????? ??? ??????», ??? ?????? ??????:

«1. ?? ??????????? ??? ??? 28, ?????????? 3, ??????? ??, ??????? ??????? ??????? ??
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(...)

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6 ?? ??? 4, ?????????? 3, ??????? ??, ??? ??? ?????? ?????? ?????????? ?? «(...) ?? ??????
???? ?????????? ?????? ? ?????? ? ?????????? ?????? ??? ?????? ?????? ??? ??
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? ????? 13, ????, ??? ?????? ??????, ??? ?????????? «????? ??????», ????
??? ? ?????? ??? ?????? «?) ??? ?????????? ?? ?????????? ?????? ??? ??
????????? ??? 4, ?????????? 3, ??????? ??, ?????? ??? ?????? ??????».

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7 ??? ???? ?????? ?????? ??? ?????? ???????, ?? ?????????? 5, ?????? ???????, ???
Finance Act 1972 ?????????? ??????? ??? ??? ??? ?????? ???????, ??? ??????? ??
????????? ??????????. ??? ???? ?????? ??? ?????????? ?????????? ??? ???????
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Tax 1983 (????? ???, ???: ??? 1983), ??? ?????????? ?? ??? Finance Act
1989 ??? ?????? ??? ?????????? ?????????? ?????? ?????? ?????? ?????????? ???
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8 ? Norbury ?????? ??? ?? Rivermead Homes Ltd ??? ?????? ??? Chesterton, ??? ?? ???
????? ??? ?????? ?????????? ??? ?? ?????? ?????? ??? ?????? ??? ?????? John Kottler
Ltd. ?? ??? ?????? ?????????? ?????????????? ??? 29 ?????? 1994.

9 ? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ?????????????? ??? ?? ??? ??
??? ??? 1983. ??????, ??????? ?? ??? ?????? ??? ?????? ???, ? Rivermead Homes Ltd
????????? ?? ?????????? ??? ??? ?????? ??? ?? ?????? ??? ??? ??? ??? ?????? ???
?? ??? ?????? ??? ??? ?????? ??? ??? ??? ?????? ??? Norbury ?? John Kottler Ltd.
??? 12 ?????????? 1994 ?? Commissioners ?????????? ?? 12 443 ??? ?????????? ???
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10 ? Norbury ?????????? ??? ??? ??? ??? ?????? ?????????????? ??? ??? ???? ????
? ?? ??? ?????? ?????????? ?????????? ???, ????? ?? ?????? 2, ?????????? 1, ??? ??
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11 ???????, ?? Commissioners ?????????? ??? ?? ?????? ?????????? ??? ??????
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????????? ??, ?????? 16, ??? ?????? ??? ?????? ?????? ??? ?? ??
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12 ?? VAT and Duties Tribunal, Manchester Tribunal Centre, ?????? ??? ?????? ???
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?) ? ?????????? ??? ?????????? ???????, ?????????????????? ??? ??? ?????????? ??????
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????????? ?? ??? ?????? ??? *Finance Act 1989*, ? ?????? ?????????? ??? ??????
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?) ? ?????????? ??? ?????????? ???????, ??? ????? ?????????????? ?????? ???
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1989, ?????? ??? ????? ?????? ??????? ?????? ?????? ??????????, ??? ??????????
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?????????? ?? ??? 1, ??? ?????? 1, ??? ?????????? 5 ??? *Finance Act 1972.*»

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14 ? Norbury ????????????, ??????, ??? ? ?????? ??? ?????????????? ??????????? ??? ?????? 28,
?????????? 3, ??? ????? ??????? ?????? ?? «????????» ??? ?????????? ?????????? ???
????????, ?????? ??? 17 ??? 1977, ??? ?????????? ??? ?????????? ?? ?????????? ?? ???
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15 ? Norbury ??????????? ?? ???? ?? ??????? ????????, ??????????? ?? ??????????
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16 ??????? ?? ?????? ?? ?????????? ?? ?? ?????? 28, ?????????? 3, ??????? ??, ?? ?????
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17 ??? ????????, ? Norbury ?????????? ??? ? ???????? ??? ??? ?????????? ?????????? ??????????

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????? ??? ?????????? ??? ?????????????? ????. ? Norbury ?????????? ?????? ???
?????? ??? 27?? ??????? 1992, C-74/91, ??????? ??? ?????? (?????? 1992, ?. ?-
5437).

18 ???????, ?? ??????? ?????? ??? ?????? 17 ??? ?????????????? ?????? ???????
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??? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
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?????? ??? ?????? 26 ??? ??????, ?? ?????? ?????????? ??? ?????? ??? ??????
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Norbury ??? ?????? ?? ??? ?????????? ?????? ?????? ??? ?????? ?????? ???
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19 ???????, ??? ?????? ??? ?????? ?????, ?? ?????? ?????? ??? ?????? ???
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????? 16, ??? ?????? ??????, ?? ?????? ?? ?????? ??? ?????? ?????? ?????? ???????,
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 5, ?????????? 1,
??? Finance Act 1972 ??? ?????? ?? ?????? 6, ?????? ??????, ??? ??? 1983, ???
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20 ? ?????????? ??? ?????? 28, ?????????? 3, ??????? ??, ?? ?????? ???????,
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??, ?????????? ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??????.
????????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
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21 ??????? ??? ?????????? ?????? ??? ?????? ?? ?????? ? ?????? ??? ?????? ??????
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22 ?? ?????? ??? ?????? ?????????????? ? ?????????? ??? ?????????? ?????????? ??? ? ??????????,
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(??????? ????),

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and Duties Tribunal, Manchester Tribunal Centre, ??????????:

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????????? ?, ?????? 16, ??? ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ???
1977, ??? ?????????? ??? ?????????? ??? ?????? ?????? ??????, ??? ?????????? ?? ??? ??????
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