

@import url(../../../../css/generic.css); EUR-Lex - 61999J0086 - EL

## Avis juridique important

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# 61999J0086

?????? ??? ?????????? (???? ?????) ??? 29?? ???? 2001. - Freemans plc ???  
Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ?????????????? ??????????:  
VAT and Duties Tribunal, London - ?????? ??????. - ??? ?????? ??? - ??? ?????? ???  
???? - ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ?????????? ??? ?????? -  
????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? - ?????? C-86/99.

?????? ??? ?????????? ??? ?????????? 2001 ?????? I-04167

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?????????, ??? ?????? ?????????????????? ?????? ?????????? ?????????? ??? ???  
??????????, ??? ??? ?????? ?????????? ?????????? ?????????? ?? ?????? ?? ??? ???  
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(?????? 77/388 ??? ??????????, ??? 11, ? § 3, ??????. ?, ??? ? § 1)

## ?????????

\$\$?? ??? 11, ?, ?????????? 3, ??????? ?\_, ??? ?, ?????????? 1, ??? ??? ?????? ??????  
77/388, ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????, ??? ?????????? ?? ??? ??? ??????  
?????? ???????, ?????? ?? ?????????? ??? ??? ?????? ??? ? ??? ?????? ??? ?????? ??? ???  
?? ?? ??? ??? ?????? ??' ?????????? ??? ?????? ??? ?????? ?? ?????? ??? ??? ?????? ??? ???  
????, ?????? ? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ??? ??? ??????  
?????????, ??? ?????????? ??? ?????? ?????? ?????????? ??? ??? ?????? ?? ?? ??? ??? ???  
????????? ??? ??? ??? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????????? -  
????????? ?????? ?? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????????? ???  
????? ??? ??? ??? ?????? -, ?????????? ??? ??? ?????? ??? ?????? ?????? ?????????? ??? ??????????  
????? ??? ??? ??????, ??????? ??? ?????? ??? ?????? ??? ?? ??? ?????? ?????????? ??? ?????? ???  
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( ??, ??? 36 ??? ??????. )

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???? ??????? C-86/99,

??? ??? ?? ??????????? ?????? ??? VAT and Duties Tribunal, London (?????? ????????)  
???? ?? ???????????, ???' ?????????? ??? ?????? 177 ??? ??????? ?? (?? ??????? 234 ??),  
?? ??? ????? ???????, ??? ?????? ??? ??????? ??? ??????? ?????? ??? ??????? ??????????  
?????????? ??????

*Freemans plc*

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*Commissioners of Customs & Excise,*

? ?????? ??????????? ?????? ?? ??? ?????? ??? ??????? ?? ?????? 11, ?, ?????????? 3,  
?????? ?\_, ??? ?, ?????????? 1, ??? ?????? ?????? 77/388/?? ?? ??????????, ??? 17??  
??\_? 1977, ??? ??????????? ?? ?????????? ??? ??????? ?????, ??? ??????? ?? ???  
????? ?????? ??????? - ????? ?????? ??? ?????????????? ?????: ??????????  
????????? ??? (?? ??. ??? 09/001, ?. 49),

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

?????????? ??? ??? C. Gulmann, ??????? ???????, ?. ??????, R. Schintgen, F. Macken ???  
N. Colneric (????????), ???????,

?????? ??????????: J. Mischo

?????????: D. Louterman-Hubeau, ?????????? ???????,

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

- ? *Freemans plc*, ??????????? ??? P. Trevett, QC, ?? *F. Fitzpatrick, barrister*,  
?????????? ???' ?????? ??? *Herbert Smith, solicitors*,

- ? ?????????? ??? ??????? ???????, ??????????? ??? ?? R. Magrill, ??????????????  
?? ?? K. Parker, QC,

- ? ?????????? ???????, ?????????????? ??? ?? ?. ?????? ??? ?? ?. ???????,

- ? ?????????? ??? ??????? ???????, ?????????????? ??? ?? E. Traversa ??? ?? F.  
Riddy,

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

???? ?????? ??? ?????????? ??????????? ??? *Freemans plc*, ?????????????? ??? P.  
Trevett ??? *F. Fitzpatrick*, ??? ?????????? ??? ??????? ???????, ?????????????? ???  
?? K. Parker, ??? ??????? ???????????, ?????????????? ??? ?? ?. ?????, ??? ??  
??????????, ??????????????? ??? ?? R. Lyal, ??? ?? ?????????? ??? 9?? ??????? 2000,

???? ??????? ??? ?????? ??????????? ??? ??????? ??? ?????????? ??? ??? ?? ???????????  
??? 11?? ??????????? 2001,

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

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## ????????? ??? ????????

1 ?? ??????? ??? 14?? ??????????? 1999, ??? ??????? ??? ?????????? ??? 12 ???????  
1999, ?? VAT and Duties Tribunal, London, ???????, ??????? ??? ?????? 177 ??? ??????? ??  
(?? ??????? 234 ??), ??????????? ??? ??????? ?? ??? ?????? ?????????? ??? ??????? 11, ?,  
?????????? 3, ??????? ?\_, ??? ?, ?????????? 1, ??? ?????? ??????? 77/388/?? ??  
??????????, ??? 17?? ??\_?? 1977, ??? ??????????? ??? ?????????? ??? ??????? ??  
??? ??????? ?? ??? ?????? ?????? ??????? - ????? ?????? ?????? ?????? ??????????????  
????: ?????????? ?????????? ??? (?? ????. ??? 09/001, ?. 49, ??? ????: ??? ??????).

2 ?? ??????? ??? ??????? ??? ??????? ??????? ??? ??????? ??? Freemans plc (???: ???:  
Freemans) ??? ?? Commissioners of Customs & Excise (???: ???: Commissioners), ??? ???:  
????????? ??? ??????? ?????????? ??? ??? ??????? ??? ?????? ?????????????? ??? (???:  
???: ??), ??????? ?? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????? ??? ??????? ??  
????? ?????? ??? ??????? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ?????????? ?  
Freemans.

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3 ??? ????? V («?????????? ??????»), ?? ??? 5, ?????????? 1, ??? ?????? ???????  
?????? ?? ????:

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

4 ?? ????? 11, ?, ?????????? 1, ??????? ?\_, ??? 3, ??????? ?\_, ??? ?????? ???????  
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«?. ??? ?????????? ??? ?????

1. ??? ?????????? ??? ?????? ????:

?) ??? ??? ?????????? ??????? ??? ??? ??????? ??????????, ??? ??? ??????????????  
????????? ??? ?????????? ?\_, ?\_ ??? ?\_, ?????????? ?????????? ??? ??????????, ??? ????  
????? ? ?????????? ?? ??? ??? ?????? ??? ?????? ?????? ? ?????????????? ?? ?????????? ??  
????????? ??? ??? ???????, ??? ?????? ??? ?????? ???????, ?????????????????? ???  
????????? ??? ?????????? ??? ?????? ??? ?????? ???????.

[...]

3. ??? ??? ?????????? ??? ?????? ??? ??????????????:

[...]

? ) ?? ?????????? ?? ???? ?????????? ??????????, ?? ?????????????? ?? ???? ?????????? ? ??? ??????  
???? ?? ???? ????? ?????????????????? ?? ???? ????????.

5 ?? ?????? 11, ?, ??????????? 1, ?????? ??????, ??? ?????? ??????? ??????? ?????:

«?. ?????????? ??????????

1. ??????????? ??????????, ???????????, ???????, ?????? ? ??????? ?? ?????????? ?  
????????? ??? ?????, ??????????? ??? ??????? ?????????????????? ??? ???????, ? ??? ????? ??????????  
??? ????? ?????????? ???, ??? ??? ?????????????? ??? ?????????????? ??? ?????????? ??? ?? ??????  
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6 ?? ?????? 27 ??? ?????? ????????, ??? ??????? ??? ?????? ??? XV ? ?????? ??????????? «????? ???????????», ???????? ??? ?????? ??? 1 ?? ???:

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

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

8 ?????? ??? 28 ??????????? 1997, ?? ?????? ??????? ??????? ?????? ??????? ??????? ???????  
?????? ?? ?????????? ??? ??????? ?????????? ?????????? ??? ??????? ?? ??  
????? ?????? ??? ?????????? ?????????? (*standar method of gross takings, ??? ???:*  
SMGT), ? ????? ???????? ??? ?????? ??? ?????? ?????????? ??? ?????? ???????  
?????? ??? ?? ??????? ??? ?????????? ????? ?????????? ??????. ?? ??? 1? ?????? 1997, ??  
?????? ??????? ??? SMGT ??? ??????? ??? ?????? ?????????? ??????? ??  
????????? ??? ?????????? ?????????? ??? ??????? ?? ??? ??? ?????? ???  
????????? ???' ?????? ?????? ?????? ?????????? ??? ?????????? ?????????? (*optional  
method of gross takings, ??? ????: OMGT*). ? OMGT ?????????? ??? ??????? ??? ??  
????????? ? ??????? ???????.

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

? ?????????? ??? ?????????????? ??? ????? ???? ?? 10 % ??? ?????????? ??? ?????  
????????????? ??? Freemans, ?? ????? ?????????? ?????????? ?? ?????????? ??????????  
????????? 10 % ??? ??? ????? ?????? (?? ?????: ?????????? ?????????? ??? ????? ??????)  
??? ?? ?????????? 10 % ??? ??? ????? ??? ?????????????? ??? ????? ?????? (??  
????: ??????????).

10 ? ?????????????? ?????? ??? ????? ?????? ?? ?????????? ?? ?????????? ??? ?????????????? ???  
????? ?? ??????, ?? ?????????? ?????? ?? ?????? ?????????? ?????????? ?????????? ??????  
????????- ?????? ?????? ?? ?????????????? ?? ?????? ?????? ??? ?? ?????? ??  
????????? ??? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?? ?????? ?????? ???  
????? ??? ?? ?????? ?? ?????? ??? ?? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ???  
????????? 10 %. ??????, ?? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??????.

11 ?? ??? ?????????????? ??? ?????? ??? ?????????? ??????????, ?? ?????????? ??????????  
????????? ??? ?????????? ??? ?????????? ?????????? ??????. ?? ??? ?????? ??????????,  
???' ?????, ? ?????????? ?????????? ??? ?????? ?????? ?????? ?? ?????????? ??? ?????? ?????? ??  
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12 ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????????????? ???  
????????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ?????????? ??????????, ?? ?? ??? ?????? ???  
????????????? ??? ?????? ?????? ??? Freemans. ??????, ??? ?????, ?????? ??? ?? ??  
????????????? ?????? ?????? ?????? ?? ?????????? ??? ?? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????? ?????? ??? ?? ?????????? ??? ?? ?????? ??? ?????? ?????? ?????????? ???  
????????? ??? ?????? ?????? ??? ?? ?????????? ?? ?? ?????? ?????? ??????, ??? ??????????  
????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ???  
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13 ?????? ?? ??? SMGT, ? Freemans ?????? ?? ?????? ?? ?????? ??? ?????? ??? ??????????  
????????? ??? ?????? ?????? ??? ??? ?????????? ?????????? ?????????? ????. ??? ?? 1?  
????????? 1997, ?????????? ?????? ?????? ??? OMGT, ? Freemans ?????? ??  
????????? ??? ?????????? ?????? ??? ?????? ??? ?????? ?? ?????????? ???  
????????? ??? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ?? ??? ??? ???  
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14 ??? ??? ?????????? ??? SMGT, ? Freemans ?????? ?? ?????????? ??? ?????? ??? ??????  
??? ?????? ??? ?????? ??? ?????? 1997 ??? ??? ???, ??? ?????????? ???  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ?? Commissioners  
????????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ? Freemans ?????? ?? ?? ???  
????? OMGT. ? Freemans ?????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? VAT  
and Duties Tribunal, London.

15 ?????? ??? ?????????? ???, ? Freemans ?????????? ??? ? ??? ?????? ???  
????? ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
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??? ?????????? ???, ?????? ??? ? Freemans ?????? ??? ?????? ??? ?????? ???  
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16 ???????, ?? Commissioners ?????????? ???, ?? ?????????? ????? ? ??????? ???  
????????? ?????? ??? Freemans ??? ?? ?????????? ???, ? ??????????, ??? ?? ?????  
??? ?????? 11, ?, ?????????? 1, ??????? ?\_, ??? ????? ??????, ?????????? ???  
???? ?????? ??? ?????????? ??? ?????????? ??? ? ?????????? ?????? ?????? ???  
????????? ??? Freemans.

17 ?? ?????? ?????????? ??? ?? Commissioners ??? ??????? ??? ?? Freemans ??  
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??? Freemans.

18 ??????, ?????????? ??? ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??  
????????? ??? ?????? 11 ??? ????? ??????, ?? VAT and Duties Tribunal, London, ??????????  
?? ?????????? ?? ?????????? ??? ?? ?????????? ??? ?????????? ?? ?????????? ??????????  
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«??? ?????, ??' ??? ?????? ??? ?????? 11, ? ??? ?, ??? ?????? ???????, ? ??? ??????????  
?? ?????, ??? ?????? ?????? ?????? ???' ?????????? ??? ?????? ??? ??????? ?? ?????? ???  
????? ??? ?????, ??? ?????????? ??? ?????? ??? ?????, ??????, ? ???????????, ??????????  
????????????????? ??? ?????, ?????? ??? ?????? ?????? ?????????? ?????????? ?? ?????? ??  
??? ????? ?????????? (????????? ?????? "????? ?????? ??????"), ?? ?? ?? ?????????? ???  
????????? ??? ?????? ?????? ??? ????? ?????????? ??? ?????? ?????? ?????? ?????????? (?)  
????????????? ?? ?? ??? ?????? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ???,  
????????, ? ?????????? ?????? "????? ?????? ??????" ??? ????? ?????????? ??? ?????? ???  
????????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????,  
????? ??? ?? ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??????;

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

- 1) ? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???  
"????????? ?????????? ??? ?????? ??????" ??? ??? ?????? ???, ?
- 2) ? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???, ?  
????? ??? ?????? ??? ?????? ?????????? ?? ??? "????????? ?????????? ??? ?????? ??? ?????? ????", ?
- 3) ? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ??? ?????? ?????????? ? ?????????? ??? "????????? ?????????? ??? ?????? ???", ?
- 4) ?????? ??? ???, ?? ???, ???;»

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

19 ?????? ?? ?????????? ?? ?????????? ???, ??? ?????? ??? ???????, ??? ?????? ???  
?? ?????? ???, ?? ?????? ??? ?????????? ??? ?????? ??????? ??? ?????? ??? ???????, ??? ??  
????????? ?? ?????? ?????????? ??? ?????? ?????? ??????? ??? ?????? ?, ???????????, ??? ??  
????????? ?? ?????????? ??? ?????? ??? ?????, ?????? ???' ?????? ?? ?????????? ?? ?? ?? ??  
????????? ?????? ?? ??? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? 11, ?,  
????????? 2 ??? 3, ??? ?????? ?????? ??? ?????? ?? ?????? ??? ?????? ?????? ?????????? ??? ?????? ???  
????? ?? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? 11, ?, ?????????? 1, ??????? ?\_, ??? ?? ??? ?????? ?????? (??).

?????? ?? 27?? ??????? 1990, C-126/88, Boots Company, ??????? 1990, ?. ?-1235, ?????  
16).

20 ???????, ? ??????? ??????????? ??? ?? ?????? ??? ?????? 11, ?, ??????????? 3,  
?????? ?\_, ??? ????? ??????, ????? ?? ?? ?????? ??????? ??? ?????????? ?????,  
????????? ??? ?? ?????????? ??? ?? ?????????? ?????????? ?????????? ??? ?? ??????  
??? ?????????? ????? ??' ?? ?????? ? ?????????? ?????? ?????? ?????????? ?? ?? ?????.  
????????? ??? ? ???????????, ??? ?????? ??? ?????? ?????, ?????????? ??? ?????????  
????????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ? ?? ??? ?????  
??? ???????, ??? ? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ? ??? ?????? ??? ??????  
??? ???????.

21 ? ?????????? ??? ???????? ?????????? ??? ? ???????? ?????????? ?????????? ?????????? ??? ?  
?????? ??? ?????? ?????????? ?????????? ??? ?????????? ?????????? ?????? ??? ?? ??? ??????????  
?? ????? 11, ?, ?????????? 3, ???????? ?\_, ??? ????? ??????. ?????????????? ???, ??? ????  
????? ??? ?????????? ??? ?????????? ?????, ? ?????????? ????? ? ?????? ? ?????? ???  
?????????, ?????????? ??? ??? ??? ????? ?????? ?? ?????????? ??? Freemans ?  
??????????.

22 ?????? ?? ?????????????? ???, ??????? ?? ?? ?????? ??? ?????? 11, ?, ?????????? 3,  
????????? ?, ?? ?????? ??????, ?????????? ?????????? ?????????? ?????????? ?????? ?????? ?????  
??? ?????? ?????????????????? ??? ??????? ??? ?????? ?? ?????????????? ??? ?????  
????????? ??? ??????. ??? ?????? ??? ?????????? ??????, ? ?????? ?????????????? ???  
????????? ??? ??? ?????? ??? ?? ??? ?????? ??????, ??????? ?? ?? ??? 5, ??????????  
1, ??? ?????? ??????, ? ?????? ??? ?? ?????? ?????????????? ? ?????? ?????????? ???  
????????????? ??????, ???, ??? ?????? ??? ?? ?????? ??????, ? ?????? ??? ??? ?????? ??  
????????? ?????????????? ??? ??? ??????????.

24 ???????, ?????? ??? ??????? ?????? ?????????? ??? ?????? ?????? ??????. ????????????????, ???? ??? ?? ?  
???? ??????, ?? ?????????????? ??????? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ?? ??????,  
??? ? Freemans ??????? ?? ?????????? ??? ??????? ?????? ?????????? ?????????? ?? ?????? ??? ?????? ?? 10 %  
??? ??? ?????????? ??? ?? ?????????????? ?? ?? ??? ????? ???????????. ?? ??? ??? ??? ?????? ???  
?? ?????????? ??????? ?? ??? ?????????? ??? ?????????? ????? ?????????? ????? ?????????? ?????????? ???  
??? ??????? ??? ?????? 11, ?, ?????????? 3, ?????????? ?,\_, ??? ????? ??????.

25 ??????????????, ??????? ???? ??? ?????????????? ??? ???????????, ??? ?? ??? ???? ??????????  
?? ?????? 11, ?, ??????????? 3, ??????? ?\_, ??? ?????? ?? ?????? ? ?????????? ??? ?? ???? ??  
?????, ??? ?????? ??????? ??? ?????? ???, ??? ?????????? ?????????? ??? ?????? ??? ?? ???? ??  
?????? ?? ???????.

11 ??? ????? ???????.

27 ???????, ?????? ?? ??????????? ??? 11, ?, ?????????? 3, ?????????? ?, ???  
????? ??????? ??? ??????? ??? ??????? ??? ?????? ??? ?????? ??? ?????? 11, ?, ?????????? 1,  
????? ?\_, ??? ?????? ??????, ??? ?????? ??? ?????????? ??? ?? ?????????? ???  
????????? (?. ?????????????? ?????? Boots Company, ??? 19). ?????? ?? ???  
????????? ??? ??????, ? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ?? ?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ???  
????????? ? ??????????. ??? ?????? ?????????? ??? ??????????, ? ?????? ??? ??????  
??? ?????? ??? ??? ?????? ?????? ?????? ?????????? ??? ??? ?????? ?????? ??? ???  
????????? (?. ?????????? ??? 5?? ??\_?? 1994, C-38/93, Glawe, ?????? 1994, ?. ?-1679,  
????? 8, ??? ??? 24?? ??????? 1996, C-288/94, Argos Distributors, ?????? 1996, ?. ?-5311,  
????? 16). ?? ?????? 11, ?, ?????????? 1, ?????? ?\_, ?????????? ??? ?? ??????????  
??????????, ? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ?????????? ?? ??? ? ???  
????? ?? ??????? ??? ??? ??????? ??? ?????????? ??? ?????? ?????? ?????? (?., ??? ??????  
??, ?????? ??? 24?? ??????? 1996, C-317/94, Elida Gibbs, ?????? 1996, ?. ?-5339,  
?????? 26 ??? 31).

28 ????? ??????? ??, ???? ?????? ?????, ? Freemans, ?????????????? ??? ?? ?? ?? ?????? ??  
?? ????? ????????, ?????????? ?? ?????? ?? ?????? ?? ??????? ?? ????????, ?? ???????,  
?????? ?? ??????? ?? ??????? ?? ?????????? ?? ??????????? ?? ??????????? ??, ??? ?? ?? ??  
?????????? ?? ????? ?? ?????? ?? ?????? ??????? ?? ??????? ?? ??????????? ?? ?? ??  
?????????? ??, ??? ?? ?? ?? ?????? ?? ??????????? ?? ??????? ?? ?????? ??????? ?? ?? ???.  
???? ??????? ?? ?????? ??????????? ?? ?? ?? ??????? ??????? ??????? ?? ?? ?????? 11, ?,  
?????????? 1, ??????? ?\_, ??? ?? ?? ?????? ???????, ??????????????? ?? ?????????? ??? ?? ?? ??  
?? ??????????? ???????????.

30 ???????, ??? ????? ?????????????? ? Freemans, ?? ?????????? ??? ??????, ??? ???  
??? ?????????? ??????? ?????????? ??? ?????????? ?? ??????? ??? ??????? ???  
?????????? ??????? (?????? ?????????? ?? ??????), ??? ? ?????????? ?????????????? ???  
?? ?????? ??? ?????????? ?????????? ??? ?????? ?? ?????? ??? ?????????? ??? ??????  
??? ?????????? ?????? ??????? (????????????? ?????? Glawe, ??? 13). ??????,  
?????? ?? ???????, ???' ????, ??? ? ??????? ??? ?? ?????????? ?????????? ??? ??????  
??? ??????? ??? ?????????? ?? ?????? ???????, ?????? ??? ?????????? ??? ??????? ??  
??? ??????? ??? ??? ????? ?????? (?. ?????? ??? ?????????? ??????????, ??????????  
11/73, ?. 16). ??? ?????? ?????? ?????? ?????? ?? ?????????? ?????? ?????? ??????????  
??? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ?? ?????????? ??? ?????????? ???  
?????? ?????????? ??????. ?? ???????, ?????? ?? ?????? ?????? ??? ?????? ??? ?????? ???, ???  
?????? ??? ??? ????? ?????? ?????? ?? ?????????? ?????? Glawe, ?? ?????? ???  
????????? ?????????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ??????  
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????????? ??? ?????? ??????, ??? ?????????? ??? ??? ?????? ?????? ??? ?????? ?? ??????  
????????? ??? ?????? ?????????? ??? ?? ??????, ?? ?????????? ?????? ??? ?????? ??? ??????  
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31 ?????, ??????????? ? ?????????? ??? ?? ?????? 11, ?, ?????????? 1, ??? ???? ??????

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??? ??????? ??? ?? ??????? ??? ??????? ??? ??????? ??? ?????, ??' ?? ??????? ? ???????  
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32 ? Freemans ??? ? ??????? ??????????? ??????? ?? ??????? 11, ?, ?????????? 1, ???  
????? ??????? ??? ??????????? ????? ?? ??????????? ????? ?? ??????? ??? ??????????? ???????????  
??? ??????? ??????????? ??????????? ??? ????? ?? ????? ??????????????? ??? ??????. ?  
?? ??? ??????? ??? ??? ??????? ??????? ??? ?????, ??? ??? ????? ??????? ??? ??????? ???,  
?? ??????? ??? ??????? ??? ????? ?? ????? ??????????????? ??? ??????? ??????????? ???,  
????, ?? ??????? ??????????? ?????????, ??? ??? ?? ??? ????? ??? ??????????? ??? ???????????.  
??? ??????? ???, ??????????? ?? ????? 31 ??? ??????????? ?????? ?????????? Elida Gibbs,  
??? ?? ??????? ??? ????? ?? ??? ??? ????? ?????? ??????????? ??? ?????? ?????????? ???  
?????????? ???????, ?? ?????? ??????????? ??? ????? ??????? ??? ?????? ??? ??????????????? ??? ??  
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33 ???????, ??? ? ??????????? ??? ?? ??????? ??? ??????? 11, ?, ?????????? 1, ???  
?????? ??? ??????????? ??? ????? ?? ??????????? ?????? ??????????? ??? ??????????? ???????  
??? ?? ??????? ?? ??????????? ??? ??????? ????. ???????????, ?? ??? ??? ????? ??????? ???????????  
??' ????? ?? ????? ?? ????? ?? ??????????? ?? ????? ??????????? ??? ??????? ??????? ???  
?????????????? ??? ??????? ?? ??????????? ??? ??????? ??? ????? ??????????? ??? ??????? ???  
?????????????? (?. ??????? ??? 3?? ??????? 1997, C-330/95, Goldsmiths, ??????? 1997, ?. ?-  
3801, ??????? 16 ?? 18). ???????, ??? ?????? ????????? ?? ??????? ??? ??????????? ??? ??  
??????????, ?? ??? ??????????? ?????? Elida Gibbs, ??????? ?? ??????????? ?? ???  
?????????? ??? ?? ??? ????? ???????, ?????????, ??? ?? ??????????? ??? ?????????? Elida  
Gibbs ????????? ?? ??? ??? ????? ????? ??????????? ??? ??????????? ??? ???????????  
??????????, ?? ??????????? ??? ?? ??? 11, ?, ?????????? 1, ??? ??? ????? ???????  
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34 ???????????, ? Freemans ??????????? ??? ?? ??????? 11, ?, ?????????? 1, ?????? ??  
?????????? ??? ?? ??? ????? ??, ??? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ???????  
?????????? ??? ???????, ? ??? ??????? ??? ??????? ??? ??????? ?? ??????????? ??? ??? ??  
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35 ???????, ??? ? Freemans ??????? ?? ?? ?? ??? ??????? ??? ??????????? ??? ??????? ???  
?????? ??? ??? ??? ???????????, ??? ??? ??? ??????? ??????????? ??????????? ??? ???????????  
?????????? ??? ??????? ??? ??????? ??? ??????????? ????. ???????????, ?? ??????????? ??? ?  
?????????????? ??? ??????????? ??? ??????? ???, ????? ??????????? ??? ?????? Freemans ? ????  
?? ??????????? ??? ??????????? ??????????? ????. ????? ?? ??? ????? ??????????? ???????????????  
??? ??????????? ??????????? ??? ????? ?? ?????, ?? ?? ??? ????? ??????????? ??? ???????????????  
??????????, ???, ??? ??????????? ?? ????? 11, ?, ?????????? 1, ??? ??? ????? ???????, ?? ???  
?????????? ??? ????? ?? ??? ????? ??????????? ??? ????? ?? ??????? ??? ??????????? ??? ??? ??  
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36 ???????, ??? ??????????? ??? ??????? ??? ?? ??? ?????? ??? ??????? ??? ?? ??????? 11, ?,  
?????????? 3, ??????? ?\_, ??? ?, ??????????? 1, ??? ?????? ??????? ??????? ?? ???????????  
?? ??? ??????? ??? ? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ??'  
?????????????? ??? ??????? ?? ??????? ??? ??????? ??? ??????? ??? ???????, ?????? ? ???????????  
?????? ??? ??????? ??????????? ??? ??????? ??? ??????? ??? ??????? ???????????, ??? ??????????? ???  
?????????? ??????????? ??? ??????? ??? ??????? ??? ??????? ??? ??????? ??????????? ??? ??? ??  
?????????? ??? ??????? ??? ??????? ??? ??????? - ??????????? ??????????? ??? ?????? ???????  
???? ??????? ?? ??????????? ??? ??????? ??????????? ???' ????? ????? ?? ??? ??? ??????? -,  
?????????? ??? ??? ????? ????? ??????????? ??? ??????????? ??? ??????? ???????, ???????

????? ?? ?????? ?? ?? ????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?  
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37 ?? ?????? ?? ?????? ?????????? ? ?????????? ??? ?????????? ?????????? ??? ? ??????????  
?????????, ???? ?? ??????????, ??? ?????????? ?????????? ??? ??????????, ???  
?????????. ?????????? ??? ? ?????? ?????????? ??? ?? ??? ?????? ?????? ?????? ???  
????? ?????? ??? ?????????? ?????????? ??? ?????? ?????? ??? ?????? ??? ??????  
?????????, ?' ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????.

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????????? ??? ?? ?????????? ??? ?? ?????? ?? ?????? ??? 14? ?????????? 1999 ??  
*VAT and Duties Tribunal, London, ????????????*

?? ????? 11, ?, ?????????? 3, ???????? ?\_, ??? ?, ?????????? 1, ??? ?????? ??????  
77/388/??? ?? ??????????, ??? 17?? ??\_?? 1977, ??? ?????????? ??? ?????????? ???  
????? ?????, ??? ??????? ?? ??? ?????? ?????? ?????? - ??? ?????? ?????? ???  
????????????? ????: ?????????? ?????????? ???, ?????? ?? ?????????? ??? ??  
????? ??? ? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????????? ??' ?????????? ???  
????????? ?? ?????? ??? ?????? ?????, ?????? ?? ?????????? ?????? ??? ??????  
????????? ?????????? ??? ??? ?????? ??????????, ??? ?????????? ??? ??????  
????????? ??? ??? ?????? ?? ?? ?????? ??? ?????? ?????? ??? ?????? ??? ??????  
?? ?????????? ?? ?? ?????????????? ???' ?????? ?????? ??? ?? ?????? -, ?????????? ??? ??  
????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ??????, ?????????? ??? ?? ?????? ??? ??  
????? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
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