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???????? ??? ???????????? (???? ?????) ??? 17?? ????????????? 2002. - Town & County Factors Ltd ????? Commissioners of Customs & Excise. - ?????? ??? ??? ?????? ?????????????????
????????????: VAT and Duties Tribunal, Manchester - ??????? ??????????. - ????? ??????? ??? -
?????? ???????????? - ??????? ?????????? ??? ?????? ? ?????????????? ?????????????? ?????? ?????
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1. ?????????????? ???????????? - ?????????????? ??? ?????????????? - ?????? ??????? ?????????? - ??????
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(???????? 77/388 ??? ??????????????, ?????? 2, ??? 1)

2. ?????????????????? ???????????? - ?????????????? ??? ?????????????? - ?????? ??????? ?????????? - ??????
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(???????? 77/388 ??? ??????????????, ?????? 11, ?, § 1, ??????. ?_)

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1. ?? ?????? 2, ?????? 1, ??? ?????? ????????? 77/388, ?????? ?????????????????? ??? ?????????????? ???
????????? ??????, ??? ?????????? ?? ?????? ?????????? ?????????? ?????????, ??????? ?? ?????????????? ???
??? ??????? ??? ??? ??????? ?????????????? ?? ?????????? ???????, ??? ??? ?????? ?????? ???
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??? ??? ?????? ??? ?? ??? ???? ????????, ?????? ????? ?????????? ??? ???
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(??, ????? 24, ??????. 1)

2. ?? ????? 11, ?, ?????????? 1, ????????? ?_, ??? ????? ??????? 77/388, ??? ?????????????
??? ???????????? ??? ?????? ?????, ??? ????????? ?? ????? ?????? ?????????, ??????
?? ???????????? ??? ??? ?????? ??? ????? ?????????? ??? ????? ??? ?? ?????? ??????????
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(??, ????? 31, ??????. 2)

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????????), ??? ? ???? ??????, ???' ?????????? ??? ????? 234 ??, ?? ??? ????? ?????????,
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Town & County Factors Ltd

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Commissioners of Customs & Excise,

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

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

????????????? ??? ??? N. Colneric, ?????????? ??? ?????????? ?????????, ?????????????????? ??? ?????
?????????, ??? C. Gulmann, J.-P. Puissochet, R. Schintgen (?????????) ??? ?. ??????,
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??????? ??????????????: C. Stix-Hackl

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

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

- ? Town & County Factors Ltd, ?????????????????? ??? ??? R. Cordara, QC, ??? ??? P. Cargill-
Thompson, barrister, ?????????????? ??? Ernst & Young, Tax advisers,

- ? ?????????? ??? ?????????? ??????????, ?????????????????? ??? ??? J. E. Collins,
????????????????? ??? ??? K. P. E. Lasok, QC,

- ? ?????????? ??? ?????????????? ?????????????, ?????????????????? ??? ??? R. Lyal,

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

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????????????????????? ??? ??? R. Cordara ??? ??? P. Cargill-Thompson, ??? ?????????????? ???
?????????? ???????????, ?????????????????????? ??? ??? J. E. Collins, ?????????????????? ??? ??? K. P. E.
Lasok, ??? ?????????????? ??????????????, ?????????????????????? ??? ??? B. Muttelsee-Schön, ??? ???
????????????, ?????????????????????? ??? ??? R. Lyal, ????? ???? ?????????????? ??? 27?? ????????? 2001,

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??? 27?? ????????????????? 2001,

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1 ?? ?????????? ??? 16?? ?????????????? 1999, ? ?????? ??????????? ??? ?????????????? ????? 22
?????????????? 1999, ?? VAT and Duties Tribunal, Manchester, ?????????, ?????????? ??? ??????? 234
??, ??? ?????????????????? ??????????? ?? ?????? ??? ??????????? ??? ??????? 2, ??????? 1, 6,
?????????????? 1, ??? 11, ?, ?????????????? 1, ??? ?????? ?????????? 77/388/??? ??? ??????????????, ???
17?? ??_?? 1977, ????? ?????????????????? ??? ?????????????? ??? ??????? ??????, ??? ??????????? ??
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2 ?? ?????????????? ????? ??????????? ??? ?????????? ?????????? ?????????? ??? Town & County Factors Ltd
(??? ?????: Town & County) ??? ??? Commissioners of Customs & Excise (??? ?????:
Commissioners), ?? ??????? ??? ?????????? ??????????? ?????? ??????????? ??? ??? ??????????? ???
?????? ??????????????????? ?????? (??? ?????: ??), ?? ??????????????? ??? ??? ??????????? ??? ?? ?????
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3 ?? ?????? 2 ??? ?????? ?????????, ?? ?????? ??????????? ??? ?????? ?? ??? ?????????????????? «?????
??????????????», ????? ?? ?????:

«????? ?????? ?????????????????????? ?????? ?????????????? :

1. ?? ??????????????? ??????? ??? ?? ?????????? ?????????????, ??? ?????????????????????????? ?? ??????????
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2. [...]»

4 ?? ?????? 6, ?????????????? 1, ??? ?????? ?????????? ?????????????? ?? ?????:

«?? "????????? ?????????????" ?????????????? ?????? ??????, ? ?????? ??? ??????????? ??????????? ?????????? ?????
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- ??????????? ??????? ???????, ?? ?????? ?????????????????????????? ? ??? ??? ??????,

[illegible]

?) ?? ?????? ??? ????????????????? ?????? ?????? ????????????????? ??? ?????? ? ??? ?????? ???
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?) ?????? ???? ???? ???, ?? ???, ????;

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??? ??? ??????????, ?? ?????????????? ?????? ?????? ?????? ?????? ??????? ?????? ??????:

?) ?? ?????????????????? ?????? ????? ?

?) ?? ?????????????????? ?????? ?????? ?????????????????? ??? ?????????????? ?????????? ??? ?????? ? ???
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?) ??????? ???? ???? ???, ?? ???, ????;»

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16 ?? ?? ?????? ??? ?????????? ?? ??????? ?????????????? ??????, ???' ???????, ?? ?? ?????? 2,
?????? 1, ??? ?????? ?????????? ??????? ?? ?????????????? ??? ??? ??????? ??? ??? ??????
????????????? ?? ?????????? ???????, ??? ??? ?????? ??? ?? ?????????????? ?????????????? ??? ??????
? ?????????? ?? ??????? ?? ?????????? ??????????????, ??? ??? ?????? ??? ?????? ?????????????? ??? ?
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????????????, ??????? ?? ??????????? ?? ?????? ?????????????? ?????? ??.

17 ?????????????? ?? ?????? ?????????? ??? ?????????? ?????, ??????? ?? ?????????????? ?? ??????????????
???, ?????? ?? ?????? 2, ??????? 1, ??? ?????? ?????????, ?????????????? ?????? ?? ?? ??????????????
????????? ??? ?? ?????????? ?????????????? ??? ?????????????????????? ?? ?????????? ??????? ???
????????????? ??? ?????? ??? ?????????????????? ?????? ?????? ??? ?????????? ??? ??? ?????????? ??? ??????.

18 ?????, ?????, ?? ?????????????? ???, ?? ?? ?????? 14 ??? ?????????? Tolsma, ?? ?????????????
?????? ??? ??????? ?????????????? ?????????????????????? «?? ?????????? ??????» ??? ???? ??????? ???
?????? 2, ??????? 1, ??? ?????? ?????????? ???, ??????????, ?????? ?????????????????? ?????? ??
????????????? ??????? ??? ?????????????? ??? ?????????? ??? ??? ?????? ?????? ??????? ?????? ???
????????? ??? ??????? ?????????????????????? ?????????????? ?????????, ? ?? ??????? ??? ?????????? ?
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19 ??????? ?? ??? Town & County, ????? ?? ?????????????? ?????????????? ?????? ?? ?????????? ?????
?????? ?????, ??? ?????????????? ??????? ??????? ?????? ??????? ??? ?????????????? ??? ???
?????????????? ??? ??????????, ???????, ?????? ??? ??????????? ??????? ??? ?????????????? ??? ?
????????????????? ?????????????? ?????? ??????, ??? ??????? ?? ?????????? ?????????????? ? ?????????? ???
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20 ???????, ??????? ???' ?????? ?? ?????????????? ??? ??? ?????????????????????? ???, ????? ??
?????????????? ?????????????? ?????? ?? ?????????? ?????? ?????? ?????, ?????????????????????? ?????????????
?????????, ??? ??? ??????? ??? ?????????????????????? ????????????? Tolsma, ??????? ??? ??????????????
??? ?????????????? ??? ??? ?????????, ??? ? ??????? ??? ?????????????? ? ?????????????? ??? ??
????????????? ??? ?????????? ?????????? ??? ?????????????? ?????????????? ??? ?????????????? ??? ??????
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21 ?????????, ?????????? ? ?????????? ??? ? ?????????? ???????? ?? ??? ?????? ??
????????? ??? ??? ?????? ?? ???????? ???????????? ? ?????????? ??? ?????????????? ??? ?????? ?
????????? ??? ?????????? ???????????? ??? ??? ???????? ?????????? ?????????, ??? ??? ???????? ???
??????????????????? ?????????? Tolsma, ?????? ??? ?????????? ?????????????????????? ??? ??????
????????, ???????? ?????????????? ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??
????????????? ???????? ??? ?????????? ???????? ??????, ??? ???? ?????????????? ??? ?????????? ??
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22 ?????????, ? ???????????? ?????? ?????????? ?????? ?????????????? ?????? ?????? ?? ?????????????? ??
??????????? ??? ?????????? ??? ??, ?? ??? ???? ?????????? ?????????? ? ?????????? ???????????? ???
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23 ?????, ??? ???????? ?????????? ?? ?????????????????? ??? ??? ?????????????? ?????? ???????? ??????, ???
??? ???????? ??? ?????????????????????? ???????????? Tolsma, ??? ??? ?????? ??? ??? ???????? ??
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24 ??? ??? ?????????? ??????, ??? ?????? ?????????? ???????? ?? ?????? ? ?????????? ??? ?? ?????? 2,
???????? 1, ??? ?????? ?????????? ???????? ?? ?????????????? ??? ??? ?????????? ??? ??? ??????
????????????? ?? ?????????? ??????, ??? ??? ?????? ?????? ??? ?????????????? ?????????????? ??? ??????
? ?????????? ???????? ?? ?????????? ??????????????, ??? ??? ?????? ??? ?????? ?????????????? ??? ?
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25 ?? ?? ?????????? ?????????? ?? ???????? ?????????????? ??????, ???' ??????, ?? ?? ?????? 11, ?,
????????????? 1, ?????????? ?_, ??? ?????? ?????????? ???????? ?? ?????????????? ??? ??? ???????? ???,
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26 ?????????????? ?? ?????? ?????????? ??? ?????? ?????????????????? ?????????, ???????? ??
?????????????, ???' ??????, ??? ?? ?????? 11, ?, ?????????????? 1, ?????????? ?_, ??? ?????? ??????????
????????????? ??? «[?]??? ?????????? ??? ?????? ?????? [...] ??? ??? ?????????????? ?????????? ??? ???
????????? ?????????????, ?????? ??? ?????????????????? [...] ?????? ?????????????? ?_, ?_ ??? ?_,
?, ?????????? ?????????? ??? ??????????????, ??? ?????? ?????? ? ?????????? ?? ?????? ??? ???
????????? ?????? ? ?????????????? ? ? ?????????? ??? ?????????? ??? ??? ??????????, ??? ?????? ?
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27 ??????????, ?????? ?? ?????????????? ???, ??? ???? ???? ?????????, ? ???????? ?????? ??????
?? ?????????????? ??? ??? ???????? ??? ? ??? ???? ???????? ??? ?????? ??? ?????????? ??????????
????????????? ??? ???? ?????????? ?????????????? ?????? ?????? ?????????????? (??., ?????? ??????,
????????????? ??? 27?? ????????? 1990, C-126/88, Boots Company, ???????? 1990, ? ?-1235, ??????
19, ??? ??? 16?? ???????????? 1997, C-258/95, Fillibeck, ???????? 1997, ? ?-5577, ?????? 13).

28 ?????? ?????? ?????? ?? ?????????????? ?????????????? ?????? ?? ?????????? ?????? ?????? ?????, ?
????????????? ??? ?????????? ?????? ? ?????????????? ??? ??? ?????????? ??? ?????????? ??????
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?? ?????????????? ?? ?????????????? ??? ??? ?????????? ?? ?????????????? ?? ?????????? ?? ?????? ???

?????????? ?? ?? ?????????????? ???. ??????, ??? ????????? ?? ????? ?? ?? ?????
????, ??? ?? ?????? ?? ?????? 11, ?, ?????????? 1, ????????? ?_, ??? ????? ???????,
????? ?? ?????? ?? ?????? ?? ?????????????? ?? ?????? ?? ?? ?????????? ????

29 ?????, ?????? ?? ?????????? ?? ? ?? ??? ?????????? ?? ?????? 11, ?, ?????????? 1,
????????? ?_, ??? ?????? ??????? ?? ?????? ?? ?????????? ?? ?????????? ?? ?????????????
??? ?????????????????? ??????? Glawe, ??? ?????? ?? ? ?????????????? ?? ??????????????
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30 ??????????????, ??? ?? ?????????????????? ?? ?? ??? ?????????????? ?????? ??????????
????? ?? ??, ??????? ?? ??? ?????????????????? ?? ?????????? ?????????, ?? ??????????
???? ?????? ?????????????? ??? ?????? ??? ?????????? ?????????????? ??????, ?????????????? ??
60 %, ??? ?????? ?? ?????????????? ?? ?????? ?? ??? ?????????????????? ?? ?????? ?? ???
?? ?? ??? ?????? ?? ?????? ?? ??????????????, ??? ?????????? ?? ?????????? ??????, ??? ??
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????????? ??? ?????? ??? ?????????? ??? ?? ?????????????? ?????? ?? ?? ??????????????????
????, ????? ? ?????????????? ?? ?????? ?? ?????????? ??? ?? ?????? ?? ?????? ?? ?????
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31 ??? ?? ?????????? ?????, ??? ??????? ??????? ?????? ?? ?????? ? ?????????? ?? ?? ?????
11, ?, ?????????? 1, ?????????? ?_, ??? ?????? ??????? ?????? ?? ?????????????? ?? ?? ?????
?? ?????? ?????????? ?? ?????? ?? ?? ?????? ?????????? ?????? ?? ?????????? ??? ??
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32 ?? ?????? ?? ?????? ?????????????? ? ?????????? ?? ?????????? ?????????? ?? ? ?????????,
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VAT and Duties Tribunal, Manchester, ?????????????:

1) ?? ????? 2, ????? 1, ?? ????? ??????? 77/388/??? ?? ??????????, ?? 17?? ??_??
1977, ??? ?????????????? ?? ????????????? ?? ?????? ?????, ?? ?????????? ?? ??? ??????
????????? ????????? - ????? ????????? ?????? ?????????????????? ?????: ?????????? ??????????
????, ?????? ?? ?????????????? ?? ?? ?????? ?? ?? ?????? ?????????? ?? ?????????? ??????,
?? ?? ?????? ?? ?? ?????????? ?????????????? ?? ?????? ? ?????????? ?????? ?? ??????
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2) ?? ????? 11, ?, ?????????? 1, ????????? ?_, ??? ????? ??????? 77/388 ?????? ??
????????????? ??? ??? ??????? ??? ????? ?????????? ??? ?????? ??? ?? ??????? ??????????? ??????
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