

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

YVES BOT

??? 29?? ??????????? 2016 (1)

?????? C?592/15

**Commissioners for Her Majesty's Revenue and Customs**

????

**British Film Institute**

{?????? ??? Court of Appeal (England & Wales) (Civil Division) [????????? (?????? ???) ????]  
(????????? ???), ??????? ???????]  
?? ?? ?????????????????? ??????????}

«?????? ?????????????? ??? – ??? ?????? 77/388/?? – ??? 13, A, ?????????? 1,  
????????? ??? – ?????????? ?????????? ?????????? ?????????? ?????????????? ?????????? –  
????????? ?????????? ??? ?????? ?????? ?? ??? ?????? ??? ?????????? ?????????????? ??????????  
?? ?????????? ?? ?????????? ??? ?????? ?????????? ??? ?????????? ??? ?????? ??????????»

1. ??? ?????????? ??????? ?? ?????????? ?????????? ?? ?????????? ?? ?????????????? ?? ?????????????? ??  
?????? 13, A, ?????????? 1, ??????? ???, ??? ?????? ?????? 77/388/?? (2). ? ???????  
???? ?????????? ??? ?? ?????? ??? ?????????? «????????? ??????? ?????????? ??????????  
????????????? ?????????? ??? ?? ?????? ??? ?????????? ?????????? ?? ?????? ?????????? ??????  
?? ?????????????? ??? ?????????? ?????????? ?????????? ?????????? ? ?????? ??????????  
????????????? ?????????? ?????????????? ??? ?? ?????????????? ?????? ?????????? ??????»..

2. ?? ?????? ??????????, ?? Court of Appeal (England & Wales) (Civil Division) [?????????  
(?????? ???) (????????? ???), ??????? ???????], ?????????? ?? ? ??????? ???  
?????? ??? ?????? ??? ?????????? ?????????? ?? ?????? ??? ?????????? ??? ?????? ??????????  
????????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??????????  
????? ?????? ?? ?? ?????? ?????? ??? ?????? ?????????? ??? ?? ?? ?????????? ???  
????? ??????, ???????, ?? ??? ?????????? ??? ?????? ?????? ??? ?????? ??????????  
????? ?? ?????? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ??????  
????? ??? ?????? ?????? »..

3. ?? ??? ?????????? ?????????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ??  
?????? 13, A, ?????????? 1, ??????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?? ??  
????? «????????? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ?????? ??? ??  
????????? ?? ?????????? ??? ?????? ?????? ?????????? ?????????? ?????????? ??? ?????? ??? ??  
????????????? ??? ??? ?????? ?????????? ?????? (??). ?? ?????????? ??? ?????? ??? ??????????  
?? ?????? ?????????? ?? ??????????, ?????????? ??? ?????? ??? ?????????? ??? ??????  
????? ?????? ??????????, ?? ? ?????????? ??? ?????? ?????????? ??? ?????? ???, ??? British Film

Institute, ??? ?? ??????????? ??? ?????????? ??? ?? ?????? ??? ?????? ??? ?????? ???  
????????????? ?????????????? ???, ????, ?? ?????????? ? ?? ?????????? ??? ?????? ???  
???? ?????????????? ?? ??? ?????? ?????????????? ??? ?????????????? ??? ?????? ???  
????? ?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??????.

4. ????, ?? ?????? ????, ???' ??, ?? ?????? ?? ?????? ??? ?????? ?????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

I – ?? ?????? ???????

? – ?? ??????? ???????

5. ?? ????? 13, ?, ?? ?????? ?????? ?????????? ?? ??????:

«1. ?? ??? ??????? ??? ?????? ?????????? ??? ??????, ?? ?????? ??? ???????????, ??? ???  
????????????? ??? ??????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ???  
????????????? ??? ??????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ???  
????????????? ??? ???????:

[...]

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

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

[...]».

6. ?? ??? ?????? ??? ??????????, ??? ?? 1? ?????????? 2007, ?? ??? ??????  
2006/112/?? (3), ? ??? ?????? ?????????????? ???' ?????? ??? ?????????? ??? ?????? ??????.

7. ?? ????? 132 ??? ?????? ??? ?????? ?? ??? ??????:

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

[...]

??) ??? ??????? ??????? ?????????? ?????????????? ??? ?????? ?? ??? ?????????? ?? ?? ???????  
????? ??? ?????????????? ??? ?????????? ?? ?????????????? ??? ?????????? ?? ???????  
????????????? ?? ??? ?????????? ?? ??? ?????????? ??? ?????????? ???,

??) ??? ??????? ??????? ?????????? ?????????????? ??? ?????????? ??? ?????? ?? ?? ???????  
????????????? ?? ??? ?????????? ??? ?????? ??? ?????????????? ??? ?????????? ?? ??? ?????????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ??  
????????????? ??? ?????? ???,

[...]».

? – ?? ?????? ??? ?????? ??? ???????

8. ????? ???. ??? 1? ??????? 1996, ?? ??????? ?????????? ??? ??????? ?????????? ??? ???.  
????????? ?????????? ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ??? ??????????  
????????? ?????? ??????????. ?????? ??? ??? ?????????? ???, ??? ?????????? ???  
????????? ?????? ??? 13 ??? ?????????? 9 ??? Value Added Tax  
Act 1994 (????? ?? 1994 ??? ?? ????? ?????????? ???), ? ?????????? ??? ??????????  
????????? ?????????? ??? ??? ?????????? ?????????? ?????????? ??????????????  
?????????. ????????????, ?? ?????? 1 ??? 2 ??? ?????? ?????? ?????????? ???  
????????? ??? ??? ?? ??????, ??? ?????????? ?????????? ?????????? ? ??? ??????????  
?????????, ??? ?????????? ??? ?????? ?? ??????, ??????????, ?????? ??? ?????? ??? ?  
????????? ??? ? ??? ?? ?????? ??? ???????, ?????? ? ?????????? ?????????? ?????????? ???  
?????????.

9. ??????? ?? ?? ?????????? 1 ??? ?? ??? ??????, ?? ?????????? ??????????? ??????? ???.  
?????? ???????????????, ??????????? ?????????? ??? ?????? ??? ?????? ??? ?????? 41,  
?????????? 6, ??? ?????? ?????? ? ?? ?????????????? ?????????? ?????????? ???  
????????????? ??? ?????? ??? 1995 ??? ?????????? ??? ?????? ?????????? ?? Office of  
Public Service (????????? ??????? ??? ?? ?????????? ??????? ???????), ??????? ?? ???  
???????? «????????? ??????????», ???????, ??? ?? ?????????? 2 ??? ?????? ??? 1994 ??? ??  
????? ?????????? ????, ?????? ?? «????????? ??????????» ?? ??????? ??????????  
????????? (????? ??? ??????? ??????????) ? ?????? ??? ?????? ?? ?????????? ??? ??  
????????? ?????? ??? ??????????? ???????????????, ? ?????? ?????????? ?? ?????? ???  
????????????? ??? ??????????? ??? ?????? 2 ??? ?????? ??? ?????? ?????????? ??? ??  
????????? ?????????? ??? ?? ?????????? ? ?? ?????????? ??? ?????????? ??? ?????? ??? ??  
????? ? ??????? ??? ?????????? ?????????? ?????????? ??? ?????? ??? ??  
????? ? ??????? ??? ?????????? ?????????? ???.

10. ????? ?? ?????????? 3 ??? ?? ????? ??????, ?? ??????? 1 ?????? ??? ??? ????? ?????????? ????  
?????? ?????????? ??? ??????? ? ??????? ??? ?? ??????? ?? ?????????? ?????? ?????? ??????????????  
????????? ??? ?????????????? ???, ?? ?? ??????, ??????? ?????????? ?????????? ??????????  
????????????? ?????????????? ????. ???????, ??? ??????? 4 ??? ?????? ??? 1994 ????  
??? ?????? ?????????????? ?????? ?????? ?????????? ??? ?? ??????? 1, ??????? b, ??? ?????? ????  
????????? ? ?????? ?????????? ??????? ?? ?????????? ??? ?? ??????? ??? ?? ??? ? ??????????  
????????? ?????????????? ??? ?? ? ?????????????? ?????????? ?????????? ??????????????, ??? ?  
????????????? ?????????????? ?????????? ??? ?? ?????? ?????????? ??? ?? ??????????  
?????????.

|| – ?? ??????? ?? ??????? ?? ??????? ??

11. ?? British Film Institute ?????? ??????????? ?? ??????????????? ???????????, ??? ??????? ??  
?????????????? ??????????? ?? ??????????? ?? ??????????? ?? ??????????????? ?? ??????????? ??  
?? 1951 ???????????, ?????? ????, ??? ? ??????????? ?? ?????? ?? ??????????? ?? ??????????? ??  
National Film Theatre ???, ??? ??? ??????? ?? 2011, ??????????? ?????? ??? ??  
?????????? ?? ??????????????? ?? UK Film Council (?????????? ???????????  
??????????????).

12. ????? ?? ?????????? ??? ?????????? ?????????????? ??? ?? 1? ?????????? 1990 ??? ?? 31  
????? 1996 (???, ???: ??????? ??????? ???????), ?? British Film Institute ?????????? ?? ????  
?? ?? ???? ?????? ?????????? ??? ?? ?????? ?????????? ?????????? ?? ???? ?? ????  
????????????????? ?????? ??? ?????????? ??? ?? National Film Theatre, ??? ?? ?? ??'  
????????? ?????? ?????????????? ??????.

13. ?????????????? ??? ???? ?????????? ?????? ?????????? «????????? ?????????? ?????????? ??????????

14. ?? British Film Institute ??????? ?? ?? ??????? ?????????? ????? ?? ?? ?? ???????????  
???????? ?? First-tier Tribunal (Tax Chamber) [????????????? ?????????????? ??????????  
(?????????? ??), ??????? ??????????]. ?? ?????????? ???, ?? ??????? ?? 5??  
?????????? 2012, ?????? ?? ?? ?? 13, ?, ?????????? 1, ?????????? ??, ?? ?? ??  
???????? ?? ????? ??????????? ?? ??, ???????, ?? ??????? ?? ?? ?? ??????????  
?????????? ??????? ?? ??????? ?????????????????????? ??????? ?? ?? ??????? ??  
????????? ??????????????? ??????? ?? ??????? ?? ??????? ?? ??????????.

III – ?? ?????????????? ??????????

16. ?? Court of Appeal (England & Wales) (Civil Division) [????????? (?????? ?? ??????)  
(????????? ??)] ?????????? ?? ?????????? ??? ?????????? ?? ?????????? ??????????  
?????????:

«1) ?????? ?? ??????? ??? ??????? 13, ?, ??????????? 1, ?????????? ???, ??? ?????? ???????,  
??? ??????????? ? ????? “????????? ?????? ?????????? ?????????????? ??????????”,  
????????? ?????? ??? ??????? ??? ?? ??????????? ??? ?????? 13, ?, ??????????? 1,  
????????? ???, ??? ?????? ?????????? ??? ?? ??????????? ??? ?????? ??? ?????????? ???????  
????????? ? ?????? ?????????????????? ?????????????? ?????????? ?????? ??????????  
????????????? ??????????, ??? ?? ??????? ??? ?????????? ??? ?????????? ??? ?????? ?????;  
????????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???;

2)      ??? ? ? ?????? 13, ?, ?????????? 1, ?????????? ???, ??? ?????? ????????, ???  
????????????? ? ????? “????????? ?????? ?????????? ?????????? ?????????? ??????????”, ???  
????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????????? ?????????? ?? ??? ??? ??? ?????? ???  
?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ???  
????????? ?????? ???, ???, ?? ?????? ?????? ?????????? ?????????? ??????????, ??? ?????? ???  
????????? ???;

3) ??????? ?? ??? ?????????????? ?? ?? ??? ?? ?????? 132, ?????????? 1, ???????  
???, ??? ?????? 2006/112;»

## IV – ? ??????? ???

17. ?????????? ???, ??? ??????? ???????, ?? ??????? ??????? ??????? ??????? ????

? ?????? ??? 1?? ?????????? 1990 ??? ??? 31?? ????? 1996 ??? ??? ?? ?????? 413 ???  
??????? 2006/112 ?????? ??? ??? ?????? ??? ???? 1? ?????????? 2007, ?????? ??? ?  
????? ??? ??? ?????? ?????? ??? ?????????? ?????? ?????????? ??? ?????? ??? ??????  
????. ??? ??????, ?????? ???? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ???? ?????? 132, ?????????? 1, ?????? ???, ??? ???? ??????.

18. ?? ? ? ?????? ??????? ???, ??? ??????, ???' ???, ?? ?????????? ?????, ?? ??????  
????????? ???, ???' ?????, ?? ?????????? ?? ???? 13, A, ?????????? 1,  
????????? ???, ??? ?????? ?????? ??? ?????? ??? ?????? ??? «????????? ??????  
????????? ?????????? ??????» ?????????? ??? ?????? ??? ?????? ?????? ??????  
????????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????? ??? ??????  
????? ?????? ?????? ?????????? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ???.

19. ???? ? ? ???, ??????????, ???' ???, ? ??????, ??? ?????????? ?? ??????????  
?? ???? ???, ??? ?? ???? 13, A, ?????????? 1, ?????????? ???, ??? ?????? ??????  
????????? ??? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??????  
????????? ?????? . ? ?????? ??? ?????? ??? «?????????» ??? «?????» ? «???»  
????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
?? ?????? ?????? ??? ?????? ??? ?????? ??? ??????.

20. ??????, ??? ?????? ?????????? ???, ?????????????? ??? ?? «?????????», ??????  
?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?? ?????????? ???  
????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??? ??? ???.

21. ??? ?????????? ? ?????????? ???????, ??? ??? ?????????????? ??????  
?? ?????????? ??? ?????? ??? ?????? ?????? ???, ?????, ?????????? ??  
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??  
????????? ??? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ?????????? ??  
??????, ??? ?????????? ???????, ??? ?????????, ??? ?????????, ??? ?????????, ??? ??????????  
?? ?????????? ???????, ??? ?????????? ? ?????????? ???, ??? ?????????? ??????????  
????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??????????  
????????? ?????? ?????????? ?????????? ??? ?????????? ? ?????????? ??? (4).  
????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

22. ??????, ?????? ???, ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?? ?????????? ???  
?? ?????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?? ?????? ??? ??????????  
????? ?? ?? ???? 34 ??? ?????? ??? (77/398/???) ??? 17?? ??? 1977 (5), ?  
??????, ? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? 13, A,  
????????? 1, ?????? ??? ???, ??? ?????? ??????, ?????? ?? ??????, ??? ??? ??  
«[?]????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ??? ?????? ??  
?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??, ?? ?? ??????, ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ??????  
?? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (6). ?  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

23. ??? ? ?????? ?????????? ?????? ??? ?????????? ??? ?????? ???, ??? ?????? ???  
????????? ??? ?????? ?????????? ?????????? ??? ?????????, ??? ?????????. ????????, ??  
????????? ??? ?????? ??? ?????? ?????? ?????? ?????????? ?????????? ??????????  
????????? ??? ?????? ??? ?????? ?????? ??????, ?????? ?? ?????? ??? ?????? ??? ??????  
????? ??????. ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ???, ??????  
?? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???.

?????????? ?????????????? ?????????? ??? ??????? ?? ?????????????? ?? ??????? ??????????,  
????????? ???, ?? ???????????, ?? ?????? 13, A, ??? ?????? ?????? ?????????? ???  
????????? ??? ?????? ?????????? ?????????????? ?????? ?????? ??????????.

24. ??????? ???, ?? ??????? ??? ?????? ??? ?????????? ?? ?????????? ??? ??????  
????? ??? ???? ??' ??????????? ???????, ??? ?????? ??? ?????????? ???, ??? ??????  
???, ??? ?? ?????? ?? ?????????? ?? ?????????? ??? ?????????? ??? ?????? 13, A,  
????????? 1, ??????? ???, ??? ?????? ???, ?????? ??? ?????? ??? ?????? ??? ???? ???  
????????? ??? ??????? ??? ?????????? ??? ???????, ??? ?? ?????? ?????????? ?????????? ?????? ?  
????? ?????????? ?????????? ?????? ?????????? ?????, ???????, ?? ?????????? ???, ??? ?? ??????  
????? ?????? ?? ?????? ??? ?????????? ?????? ?????????? ? ?????? ?????? ?????????? ??? ?????? ???  
????? ??? ??????, ? ?????????? ?????? ?????? ?????????? ?????????? ??? ?????????? ?????? ?????? ???  
? ?????????? ??? ?????????? ?????? ?????????? ?????????? ?????????? ?????????? ??????,  
????????? ?????? ?????? ??? ?????? ?????, ???? ?????? ?????? ?????????? ??????, ??? ??????  
????????? ?????? ?????? ??? ?????? ?????? ?????, ??? ?????? ?????? ?????????? ??????, ??? ??????  
????????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ?????????? ?? ??????  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ?????????? ??????????  
??? ?? ?????? ?????? ?????, ?????????? ?????? ??? ?? ?????????? ?????? ??? ??? ???, ??? ??????  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
?? ??????.

25. ???????, ?? ?????????? ??? ?????? ?????????? ?????????????? ?? ?????????? ??? ?? ?????????? ???  
????????? ??? 13 ??? ?????? ?????? ?????????? ?????????? ?????????? ?????? ??? ??????  
??? ??????, ?????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???  
????????? ??? ??? ??? ?? ?????? ?????? ??? ?????? (7). ??? ?????? ?????? ?????????? ???  
?? ??? ??? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????? 13 ??? ????  
????????? ?????? ?? ?????????? ?????, ?????????? ??? ?? ?????????? ?????? ?????? ??????????  
????????? ??? ?? ?????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????????? ???  
????????????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (8).

26. ??? ?????? ??? ?? ?????????? ?????? ??? ?????? ??? ?????? ?????????? ??????????  
??? ?????????? ?? ?????? ??? ?? ?????? ??? ?????? ?????? ?????????? ?????? ??????????  
????????? ?????? ??? ?????? ?????? ??????;

27. ??? ?? ?????? ???, ?? ??? ?????? «????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????».  
????????? ???, ?????? ??? ???? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????  
??? ?????????? ?? ?????? ??? ?????? ?????? ?????? ???' ?????? ??? ?????? ?????? ??? ?????? ?????? ?  
????? ??????, ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ???.

28. ???????????, ?????????? ??? ?? ?????? 13 ??? ?????? ?????? ??? ?????, ??? ?????????? ???  
????????? ??? ???, ?????? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ?????? ?????? ??? ?????? 2  
??? ?????? ??????, ??? ?? ?????, ?????? ?????, ?? ?????? ?????? ?????? ??? ?????? ??? ?? ??????  
????????? ??? ?????????? ??? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ???, ??? ?????? ??? ??? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? (9). ?  
????????? ?????? ?????? ?????? ?????? ??? ?????? ??? ??? ?????? ??? ?????? ??? ??????.

29. ??????, ?? ?????????? ??? ?????? ??? ?? ?????? 13, A, ??? ?????? ??????  
????????? ??? ?????? ?????? ??? ??? ?????? ?????? ?????????? ?????? ?????? ??????????  
??? ??? ?????? ??? ?????? ?????? (10).

30. ??????, ?????? ?????????? ??? ?? ?????? ???, ?????? ?????? ?????? ?????? ??????

? ?????????? ????????, ???? ???? ??? ?????? ??? ???? ?????? ?????????? ?????????? ?????????? ?  
????????? ??? ?????? ?? ?????????? ??? ?????? ???, ??? ??????, ?????????, ?????????, ??  
????????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

31. ???? ??????, ?????????? ??? ???? ?????? ??? ?????????? ??? ?????????? ??? ???? 13, ?,  
????????? 1, ?????????? ?? ??? ???, ??? ?????? ?????? ?????? ?????????? ?????????? ??? ????  
??? ???? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ???? ?  
?? ?????? ?????? ?????? ???? ???? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?  
??? ???, ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ?????? ??? ?  
??? ?????? ?????? (11).

32. ????????, ???? ?? ?????? ?????????? ?????????? ?????? ?????? ?????? ??????????  
????????? ?????? ?????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???, ?????? ?? ?  
????????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ?????????? ??? ??? ??? ??? ?????? ?????? ?? ?? ?????? ?????? ?????? ??? ???? ?  
? ?????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?? ???? ?  
????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ?????? ?????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? (12).  
?????, ? ???? ??? ?????????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ?????????? ?? ?????? ?????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ???  
??? ??????, ? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
??? (14).

33. ??? ??????, ???? ?????? ??? ?????? ??? ?????? ??????, ?????? ??? ?????????? ??? ????  
????????? ?? ??????????, ?????????? ?????? ??? ?????? ?? ?????????? ??? ?????? ?????? ???  
????????? ?? ???? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ???  
????????? ??? ??? ??? ?????? ?????? ???? ?????? ?????? ??? ?????? ??? ?????? ?????? ?????? ??  
????? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ?? ????  
????????? ??? ?? ?????? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? 13, A,  
????????? 1, ?????? ???, ??? ?????? ??????. ??? ?? ?????? ???, ?????????? ??? ??????  
??? ?????? ??? ?????? ?? ?????? ??????, ?? ?????? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??????, ? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??????  
?????????, ?? ???? ?? ?????? 1, ?????? 13, ??? ?????? 9 ??? ?????? ??? 1994  
????? ??? ?????? ?????????? ????, ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ???  
??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ???  
?????????, ?????? ??? ?????? ?????? ?????? ?????? ??????.

34. ?? ???? ?? ????????, ??????, ???, ?? ?????????? ?? ?????? ?????????? ?????? ????. ??  
?? ?????? ???, ?? ?????? ?????????? ?????? ??? ???? ?????? ???, ???' ??????, ??  
????????? ??, ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????? ??  
????? ???? ?????? ??? ?????? 13, A, ?????? 1, ?????? ???, ??? ?????? ??????  
??? ?????? ??? ?????? ??? ?????? ??? ?????? ??????.

35. ??? ?????? ????????, ?? ???? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??????, ??? ?????? ????????????, ??? ?????? ?????????? ??? ?????? ??? ?????? ?????? ???  
????? ?? ?????? ?????? ???, ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????? ??? ?????? (15).

36. ??? ?????? ?????????? ?? ?????????? ??? ?????? 13, A, ?????????? 1, ???????  
??, ??? ?????? ??????, ?????????? ???? ?????? ??? ?????? ??? ?????? ??? ?????? ???

????????? ??????? ?? ??? ?????? ??????????????? ?? ?????? ?????? ?????? ?? ?????????? ?? ?????? ?????? ?????  
????????? ?? ??? ??. ??? ???????????, ??? ??????, ? ??????? ?????? ?????? ?????? ?? ?????? ?????? ?? ?????  
????????? ?????????? ??????? ?? ??????????. ??? ???????????, ?????? ?? ?????? ?? ?????? ?? ?????? ?? ?????  
????????? ?????? ?????? ??????? ?? ?????????? ?????? ?????? ?????? ?? ???????, ?? ?? ?????? ???.  
????????? ?? ??? ? ?????? ??????? ??, ??? ?????? ?????????? ?? ?????? 13, A, ?????????? 1,  
????????? ??, ? ?? ?????? 13, B, ??????? ??, ??? ?????? ??????, ??? ?????? ?? ?????? ?? ??????????  
???? ?????????? ?????? ?????? ?????????? (16), ?? ??? ?????? ?????????????????? ?????? ?????? ??  
????????? ?????? ?????? ?????? ?????????? ?????????? ?? ?????? ?? ?????? ??, ?? ?????? ??  
????????? ?? ?????? ??.

37. ?? ??? 13, A, ?????????? 1, ??????? ??, ??? ?????? ?????? ?????????? ?????????? ??????????  
???' ???, ?????? ??????????????. ??? ???????, ?????? ??? ?????? ?? ?????? ?? ?????? ??  
????????? ?? ?????? ?? ?????????? ?? ?????? ?????? ?????? ?????????? ?????????? ??  
????? ?????? ?? ?????? ?????? ?????? ?????? ?? ?????? ?????????? ?? ?????? ?? ?????? ??  
????? ?????? ??.

## V – ??????

38. ?????????? ?????? ??? ?????????? ?????? ?????? ?? Court of Appeal (England & Wales) (Civil Division) [????????? (?????? ??  
?????) (????????? ??), ?????? ??????] ?? ??????:

1) ?? ??? 13, ?, ?????????? 1, ??????? ??, ??? ?????? ?????? 77/388/??? ??  
??????????, ??? 17?? ????? 1977, ??? ?????????? ?? ?????? ?????????? ?? ?????? ??  
??? ??????? ?? ?????? ?????? ?????? ?????? – ?????? ?????? ?????? ?????? ??????????????  
?????: ?????????? ?????????? ??, ??? ?????????? ?? ?????? ?? ?????? 92/77/??? ??  
??????????, ??? 19?? ?????????? 1992, ??? ?????? ?????? ?? ?????? «????????? ???????  
????????? ?????????? ??????» ?????? ?? ?????? ?????? ?? ?????? ?? ?????????? ??  
????? ?????? ?????? ?????????? ?????????? ?????? ?? ?????? ?? ?????????? ??  
????? ?????? ?????? ?????? ??.

????????? ?? ?????? ?????????? ?? ???????????, ?????? ??, ?????????? ??  
????????? ?? ?????? ?????? ???????, ?? ? ?????????? ?? ?????? ??  
????? ??, ?? ?????? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
????? ??, ?? ?????? ?? ?????? ?? ?????? ??, ?? ?????? ??  
????? ??, ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
????? ??, ?? ?????? ?? ?????? ?? ?????? ?? ?????? ??  
????? ??, ?? ?????? ?? ?????? ??.

2) ??? ?????? ?? ?????? ?????? ?????? ?? ?????? 13, A, ?????????? 1, ??????? ??,  
??? ?????? ?????? 77/388, ??? ?????????? ?? ?????? 92/77, ??? ?????????? ??  
????? ?????? ?????? ???????, ??? ?? ?????? ?????? ?? ?????? ?? ?????? ??  
????? ?????? ?????? ?? ?????? ??.

1 – ?????? ?? ??????????: ? ??????.

2 – ?????? ??? ????????, ??? 17?? ??? 1977, ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ????, ??? ?????? ???, ??? ?????? ?? ??? ?????? ?????? ?????? ?????? – ??? ?????? ??? ?????? ??? ?????????? ????: ?????????? ?????? ?????? (???. ???. 09/001, ?. 49), ??? ?????? ?????? ?????? ?????? ?? ??? ?????? 92/77/??? ??? ??????????, ??? 19?? ?????????? 1992 (?? 1992, L 316, ?. 1) (??? ????: ???? ??????).

3 – ?????? ??? ????????, ??? 28?? ??????? 2006, ??????? ?? ?? ?????? ??????? ?????? ?????? ?????? ?????? (?? 2006, L 347, ?. 1).

4 – ???. ?????? ??? ?? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ????: ?????????? ?????? ?????? COM(73) 950 ??????, ??? 20?? ?????? 1973 (????? ??? ?????????? ?????? ?????? 11/73, ?. 42).

5 – COM(83) 426 ?????.

6 – ???. ?????? ??? ?????? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? 77/388/?? – ?????? ?????? ?????? ?????????????? ??????, COM(84) 648 ??????, ??? 5?? ?????????? 1984 (?? 1984, C 347, ?. 5).

7 – ??., ?????? ????, ?????? ??? 28?? ?????? 2011, Nordea Pankki Suomi (C?350/10, EU:C:2011:532, ??? 22 ??? ??? ?????????? ??????). ??? ??? ?????? ?????? ?? ?????? ?? ?? ??? ???? 132 ??? ?????? 2006/112, ???. ?????? ??? 26?? ?????? 2016, National Exhibition Centre (C?130/15, ?? ????????????, EU:C:2016:357, ?????? 28).

8 – ???. ?????? ??? 28?? ?????? 2011, Nordea Pankki Suomi (C?350/10, EU:C:2011:532, ??? 23 ??? ??? ?????????? ??????). ??., ??????, ?????? ??? 26?? ?????? 2016, National Exhibition Centre (C?130/15, ?? ????????????, EU:C:2016:357, ?????? 29).

9 – ??., ?????? ????, ?????? ??? 18?? ?????????? 2001, Stockholm Lindöpark (C?150/99, EU:C:2001:34, ?????? 19).

10 – ???. ?????? ??? 9?? ?????????? 2006, Stichting Kinderopvang Enschede (C?415/04, EU:C:2006:95, ??? 14 ??? ??? ?????????? ??????). ??., ??????, ?????? ??? 21?? ?????????? 2013, Žamberk (C?18/12, EU:C:2013:95, ??? 18 ??? ??? ?????????? ??????).

11 – ???. ?????? ??? 21?? ?????? 2002, Kennemer Golf (C?174/00, EU:C:2002:200, ?????? 19).

12 – ???. ?????? ??? 23?? ?????? 2015, GST – Sarviz Germania (C?111/14, EU:C:2015:267, ??? 34 ??? ??? ?????????? ??????????).

13 – ???. ?????? ??? 10?? ?????? 2011, The Rank Group (C?259/10 ??? C?260/10, EU:C:2011:719, ?????? 36).

14 – ???. ?????? ??? 19?? ?????? 2012, A (C?33/11, EU:C:2012:482, ?????? 33 ??? ??? ?????????? ??????).

15 – ???. ?????? ??? 6?? ?????? 2003, Dornier (C?45/01, EU:C:2003:595, ?????? 78 ??? ??? ?????????? ??????), ??? ??? 16?? ?????? 2015, Larentia + Minerva ??? Marenave Schiffahrt (C?108/14 ??? C?109/14, EU:C:2015:496, ?????? 48 ??? ???

???????????? ?????.).

16 – ??., ??????????, ??????? ??? 10?? ?????????? 2002, Kügler (C?141/00,  
EU:C:2002:473, ?????? 52 ??.), ??? ??? 19?? ?????????? 1982, Becker (8/81, EU:C:1982:7,  
?????? 17 ??.).