

@import url(../../../../css/generic.css); EUR-Lex - 61985C0415 - EL

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## 61985C0415

?????????? ??? ??????? ??????????? Darmon ??? 2?? ??????????? 1987. - ??????? ??  
?????????? ??????????? ??? ??????????. - ??? ??????????????? ????? - ??????? ??  
?????????? ??????????. - ??????? 415/85.

?????????? ??? ??????????? ??? ??????????? 1988 ?????? 03097

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

1. ? ??????? ??????? ??? ??????????? ??? ??????? ??????? ??????? ?? ??????? ???????????  
??? ??????? 28, ??? ??????? 77/388 ??? ???????????, ??? 17?? ????? 1977, ???  
????????????? ??? ??????? ??????????? ??? ??????? ?? ??? ??????? ??????? ??????? ?????????? (1)  
(???: ?????). ??? ??????? ???????????, ???' ??????, ? ??????? "?????????"  
?????????" ?? ??????? ??? ??????? ??????? ??????????? (2) ??? ??????????? ???  
?????? ??? "Value Added Tax Act ??? 1972" (3), ??????? ??? ??? ??????????????? ???  
"?????? ??????????? ??????????? ??? ??????????????? ??? ??? ??????? ??? ??????? ???  
?????????", ??? ??????? ?? ??? 17, ??????? ???????, ??? ??????? ??????? ???  
?????????? ??? 11?? ??????? 1967 (4) (???: ????? 17), ??? ??????? ??????????? ??  
?????? 28, ??????? 2, ??? ??????? ???????.

2. ?? ??????????? ??? ??????????? ?? ??????????? ??? ??????? ?? 1967, ??? ??????????? ??  
??? ??????? ??????? (5) ??? ??????????????? ??? ??????????? ??? ??????????? ?? ??? ???????  
?????? ????????. ??????????? ??? "?????? ??????? ??????????????" (6), ?? ??? "??  
?????????? ??? ?? ??????????? ??? ??????????????? ??? ??????? ?? ??? ??????" (7). ??? ??  
?????????, ? ?????? (8) ??? ?? ??????? ??? ??????? ?? ??????????? ??? ????? ?? ??? ???????????,  
????? ??????? ???????????????, "?????? ?????, ??? ?? ??????????? ??? ?? ??? ??  
????????????? ??? ?? ??????????? ??? ??? ??????? ??????? ??????????? ??? ?? ??? ??  
????????????? ??? ?? ??????????? ??? ??? ??????? ??????? ??? ??????? ?? ??? ??  
????????????? ??????" (9).

3. "??" ??? ??? ??????? ??? ??????? ??? ??????? ?? ??? ?? ??? ?? ????" (10), ?? ???  
13 ??? 16 ??? ??????? ??????????? ??? ????? ??????????? ??? ?? ??? ?? ??? ??  
??????, ?? ??????????? ??????????? ??? ??????? 28 ??? ??????? ??? ??????????? ??? ??  
??????????, ??? ??????? ???????????, ??? ??????????? ??????????? ??? ?? ??? ??  
?????????? ??? ??????????? ??? 31 ??????? 1975 ??? ??????????????? ??? ??????????? ???  
?????? 17. ? ??????????? ??? ??????????? ??????????? ??????? ??????????" ??????????? ??

? ?????????? ?????????? ?????????? ??? ?? ?????????? ??? ?????????????? ?????????????? ???  
?????? ?????????? ?? ?????????? ??????" (11).

4. ?? ??????? ??? ?? ????? ?????????? ??????????? ??? ?????????? ??? ?????? ??? ?????? 28,  
?????????? 2, ??????????, ?????????, ??? ?? ?????????? ?????????? ??? ?????????? ???  
?? ?????? ????. ??? ?????, ?????????, ????????? "?? ?????????? ??? ?????? ???  
????????????? ??? ?????????? ?????", ? ????? ?????????????? ??? ?????? ?? ??????  
?????. ??? ?????????? ???, ??? ?????????? ??? ?????, ??? ?????????? ??? ?????? ???  
4 ??? ??????, ?????????? ?? ????. ??? ?????? ?????????????, ??? ?????? ??? "?????  
?????????" ?????? ??? ?????????? ??????, ??? ?????????? ??? ?????, ??? ?????????? ???  
??? ??? ?????????? ??? ?????? ?????????? ????. ?? ?????? ??? ?????????? ??? ?????? ???  
????????? ?? ?????????? ????. ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
??? ?????? ???????, ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?? ?????????? ???, ??? ?????? ?? ?????? ?????????? ??? ?????? ???  
?? ?????????? ?????? ??????. ?????????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ???  
????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ???  
????????? ?? 33% ??? ?????????? ?????????? ??? ?????????? ??? ?????????? ???  
????? ?????????? ??? ?? ???????, ?????????? ?? ?? 25%. ?? ?????????? ?????????? ???  
????? ?????????? ??? 35%. ??? ??? ?????? ?????? ?????????? ??? ?????? ???  
????????? ??????????, ??? ?????? ??????????, ??? ??????, ?? ??? ?????? ??????, ???  
????? ?????? ??? ?????.

5. ?? ?????????? ?? ??? ?????????? ??? ?? ?????????? ??? ?????????????? ?? ??? ?????? ???  
??? ??? ???????, ? ????. ?? ?????? ?????? ?????????? ?? ??? ?????????? ?? ??????????.  
?????????, ?????????, ??? ??????? ??? ?????????? ?????????? ?????????? ??? ??????????????  
????????? ??? ? ?????????? (12), ?????????? ??? ??? ?????????????? ??? ?????????? ???  
????? 17. ?????????? ?????? ??? ? ?????????? ?????????? ??? ?????? ?????????? ??? ???  
????? ????, ?????????? ???, "?? ?? ?????? ??? ?????????????? ??? ?????? ??? ?????? ???  
?????, ??? ?????????? ??? ?????????? ??? ?????? ...", ?????? ??? ?????? "?? ??????????  
?? ?????? ??? ?????????? ?????????? ??? ?????? ??? ?????????????? ??? ?????????? ???  
????? 28, ?????????? 2, ??? ?????? ??????, ??? ?????? ??? ?????? ??? ??????  
????????? ??? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ???  
??? ?????????? ?????????? ??? ??? ?????????? ?? ?????????? ". ?????? ??? "?? ?????????? ???  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ????".

6. ??? ?? ?????? ??? ??????????????, ??? ?? ?????????? ??? ?????? ??? ?????? ???  
????????? ?????? ?? ?????????? ? ?????????? ?????????? ???, ??? ?????? ?? ??????  
????????? ??? ?????? ?????? ?????????, ?????? ?? ?????? ?????? ??? ?????? ?? ??????  
????????? ??? "????????? ??????" ??? ?????? ?????? ? ?? ?????? ??? ??????  
????? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? 28, ?????????? 2.  
????????? ??? ?? ?????????? ??? ?????? ?????? ?????????? ??? ?????? ??? ?????? ???  
????? ?????????? ?????????? ??? ??? ?????? ?? ?????????? ?? ?????? ??? ?????????? ???  
????????? ??????. ?????????, ??? ?????, ??? ?????? ? ?????????? ??? ?????? ? ??????  
????? ?????????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????????? ???.

7. ? ?????????? ?????????? ??? ??????????, ?? ?? ?????? ??? ??????????, ??? ?????? ???  
????? ?????????? ??? ???????, ???????, ??? ?? ?????????? ??? ?????? ??? ?????? ???  
????? ??? ?? 23?? ?????? 1982, ??? ??? ?????? ?????? ??? ?????? ??? "?? ??????????  
????". ???????????, ??????, ??? ? ??????? ??? ?????????? ?????? ?????????? ??????????  
????, ?????? ??? ??????? ???????, ??????? ?????, ??? ?????? ??? ?????? ??? ??????  
????????? ?????????? ?? ??? ?????? ???????, ??? ?????? ??? ?????? ?????????? ??????????  
??? ?????????? ???????, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ??????  
????????? ??? ???????, ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ???

??? ??? ?????????? ??????? ?? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????????????? ??  
"?????? ?????????? ?????????? ?????????? ?????? ??????????????". ?????????? ??? ? ??????? ???  
????????????? ?????????? "????? ??????". ? ?????????? ??? ?????????? ??? ?????? ???  
??? ?????????? ??? ?????? ?????? ??????????, ?????????, ??? ??? ?????????? ??????????  
?? ?????????? ?? ?????????? ?????????? ??? "????? ?????????? ?????? ?????? ??????????  
?????????" ??? ?? ?????? ?? ?? ?????????? ??? ?????? ?????? ??? ??? ?????? ???.

8. ? ???????, ??? ????? ??, ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? 27,  
????????? 5, ??? ?????? ?????? (????? 27). ? ?????? ???, ?????????????? ???  
????????? 1 ??? ????? ??, ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ?????? "?? ?????? ??? ?????????? ??? ?????????? ??? ?????? ? ??? ??????  
????????? ?????????? ?????? ??????????", ??? ??? ??? ??? ?? ??  
????????? ?????? ??? ?????????? ??? 1?? ?????????? 1978. ???? ??? ?????? ??????????, ?  
????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ?????????? ??? ???  
????????? ??? ?????????? ?????????? ???, ?????????, ??? ??? ?????? ??????????. ?  
????????? ??????, ???' ??????, ??? ?????????? ratione materiae ? ?????????? ?????????? ???  
????? 27 ??? 28, ?????????? 2, ??? ?????? ??? ? ?????? ??? ??? ?????????? ?????? ???  
????? ?? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????? ???.

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

10. ?? ?????? ?? ??? ?????? ??? ?????? ?? ?????????? ??? ?????????? ?????? ?????????? ???  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ???  
????????? ??? ?? ??? ?????? ?????????? ? ???????, ?????? ??? ???????, ?????????? ???  
????????? ?????????? ?? ??? ??? ?????? ?????? ?????????? ??? ?????????? ??? ??? ?? ???  
"????????? ?? ?????????? ?? ??? ?????? ?????? ??? ?????????? ??? ?????? ??? ??????????" (14).  
? ?????? ??? ?????????? ??? ???????, ?????? ??? ??? ?????, ??? ?????????? ???  
????????? ?????????? ??? ?????????? ??? ?????????? ?????????? ??? ?????, ?? ??????  
????????? ??? ?? ??? ?????? ??????. ?????????? ?????? ??? ??? ?????? ?????????? ??????????  
???? ??????????, ??? ?????? ?? ?????????? ?????????? ??? ?? ?????? ?????????? ??????  
????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ???? ?????????? ?????????? ???, ??  
????????? ??? ???:

"??? ?????? ?? ?????????? ? ??? ?????? ??? ?????? ??? ?????????? (?? ?????? ??? ??????)  
???? ?????????? ?? ??? ??? ??? ???? ?????? ???) ?????? ?? ?????? ? ?????? ???  
????? ??? ?? ?????? ?????" (15).

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

"??? ?????? ?????? ??? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? ??? ?????? ??? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???' ?????? ???  
?? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
??? ?????????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

? ?????????? ???? ?? ??????? ???? ?????????? ??? ?? ?????? ?????? ???, ? ?????? ??????  
????? ??? ???? ???? ???? ?????? ??? ?????????? ??? ?? ?????????? ??? ??????????" (16).

? ?????? ?????????? ???? , ??? ?????????? ??? ?????????? ??? ?????????? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????????? , ?????????? ?????? ??? ?????????? ???  
????????? ??? ?????????? ??? ?????????? ??? ?????? ?????? ?????? . ??? ??????????  
?? ?????????? ??? ?????? ?????????? , ?? ?????????? , ?????????? ?????? ?????????? ???  
?? ?????????? ??? ?????? ?????? , ??? ?????????? ??? ?????????? ?????????? ?????????? ??  
????????? ??? ?????? 28 ??? ?????? ?????? ?? ?????????? ??? ?? ?????? 17 ??? ??????  
????? . ???, ?????? - ??? ??? ?????? ??? ?????? ?????? ?????? 27 - ???  
????? ?? ?????????? ?? ?????????? ??? ?????????? ?? ?????????? ??? ?????????? ??? ????  
????? ?????? ?????? , ?????? , ??? ? ??? ?????? ?????? ?????? ?????? ??? ?????? ???  
??? ?????????? ?????? ?? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ?????? 28  
????????? , ? ??? ? ?????? ??? , ?????? ??? ?????? ?????? ??? ?????? , ?????????? , ??????????  
??? ?????? ?????? ??? ?? ?????? ??? . ?????? , ?????? , ?? ?????? ?????? ???  
????????? ??? ??????

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

11. ?????????? ??? "????? ?????????? ??? ?????? ?????????? ?????? ?????????? ??????????"  
??? ?? ?????? ??? ?????? ?????????? ??? ?????????? ?????????? ?????????? ??????????  
????????? . ?????? , ? ??? ?????? ?? ?????? ??? ?? ?????? ?????? , ? ??? ???? ????a