

@import url(../../../../css/generic.css); EUR-Lex - 61986C0138 - EL
????????? ?????????? ??????? ?????????????

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?????????? ??? ??????? ?????????? Vilaça ??? 27?? ?????????? 1988. - DIRECT COSMETICS LTD. ??? LAUGHTONS PHOTOGRAPHS LTD. ???? COMMISSIONERS OF CUSTOMS AND EXCISE. - ?????? VALUE ADDED TAX TRIBUNAL ??? ??????? ??? ??? ?????? ?????????????? ????????. - ??? ?????? ??? - ?????? ?????? ?????? ?????????? - ????. - ?????????????? ?????? 138/86 ??? 139/86.

????????? ??? ??????????? ??? ??????????? 1988 ?????? 03937
????????? ?????? ?????? ?????? 00535
?????????? ?????? ?????? ?????? 00545

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

++++

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

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

1. ??????? ??? ?????? 177 ??? ???????? ???, ?? "London Value Added Tax Tribunal" ???
?????? ??? ?? ?????????? ??? ??? ????? ?????????????? ?????????? ?????????? ?????????
????????? ?????? ?? ??? ?????? ??? ?????? 27 ??? ????? ?????? ??? ??????????
77/388/??? ??? 17?? ????? 1977, ??? ?????????? ??? ?????????? ??? ?????????? ???, ???
????????? ?? ??? ????? ?????? ?????? - ?????? ?????? ?????? ?????????????? ????:
????????? ?????????? ??? (1), ??? ?? ?????? ??? ?????????? ??? ?????????? ???, ???
????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ??? ?????????? ??? ?????? ??? ?????? ?????????? ??? ??? ?????? ?????????? ???
????????? ??? ?????????? ??? ?????? ??? (2).

1. ?? ?????????? ??? ??????????

2. ?? ?????????? ??????? ?? ?????? ?????? ??? ?????? ??? ?????????? ?????????????? - ?
Direct Cosmetics Ltd ??? ? Laughtons Photographs Ltd - ?????????????? ??? ?????????? ???
??? ?????? ?? ??? ?????? ?? ?????? ??????? ???' ?????? ??? ?????????? ??? ?????? ??????
??? ???, ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ??????, ???
??? ?????????? ????, ?????????? ??? ?????????? ??? ?? ?????????? ??? ?? ?????? ?????.

3. ? ?????? ??? ?? ?????????? ??????? ?????????? ?????????? ???????, ??? ?????? ???
????????? ?? ??? ?????? ?????????? ??? ?? ?????????? (3), ?????? ?????? ??? ?? ???
????????? ?? ??? ?????? ?????????? ?????? (Direct Cosmetics) ??? ?? "Commissioners of
Customs and Excise". ??? ??????? ?????? ?????????? ??? ?? ?? ??? ?????? ? ??? ???????,
?????? ?? ?????? 27, ?????????? 2, ??? ?????? ??????, ?? ?????????????? ??? ??????????

????????????????? ??? ?????????? ?????????????? ?????????????? ??? ??? ?????????????? ???
????????????? ??? ?? ??? ?????????? ??? ?????? ??? ?????????????? ?? ??? ??????????????????
??????.

4. ?? ??????? ????????, ?????????????? ?? ??? ?????? ?????? ??? ?????????????? ??? ?????? ??? ?
?? ??? ?????????????? ?????????? "?????? ??????" ??? ??? ?????? ??? ?????? 27,
????????? 1, ??? ??????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? , ?????????????? ???
??????, ??? 15 ?????? 1985, ?? ?????????? ??? ?????? ??? ?????????? ??? ??? ??? ???
????? ??? ?? ??? ?????? ?????????? ?? ???????.

5. ???? ?? ?????????????? ???, ? ?? ??? ?????? ?????????? , ??? ?????????????? ?? ??????? ???
????, ?????????? ??? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????
????????? ?????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????? ?? ?????? ?? ?????? ??????????
????????? ?????????? ??? ?????? ??? ?????? ?????????? ?? ?????????? ??? ?????????? ??? ???
????????? ??? ???.

6. ??????? ?? ?? ??????? ??? ?????? 27, ?????????? 3, ? ??????? ?????????? ?? ???
????? ??? ??? ??? ?????? ??? ?????? ?? ?????? ?????????? . ?????????? ??? ? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ?????? ?????? ??? ??? ??? ??? ??? ???
????? ??? ?????????? ?????? ?????????? ??? ??? ?????? ??? ??? ?????????? ?????? ???
????????????? , ? ?????????? ?????? ?????????? ??? ?????? ??? 13 ?????? 1985, ??????
?? ?? ?????? 27, ?????????? 4 (4).

7. ??????? ?????? ??? ?????????? , ? ?????????? 3 ??? ?????????? 4 ??? "V?? Act 1983"
?????? ?? ???:

"????:

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

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

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

8. '????? ?????? ??? ?????????? ??? ?????? ?????????? (?? ?????????? 2 ??? ??????????
3 ??? "Finance Act" ??? 1972, ??? ?????? ???), ? ?????????? ??? ?????????? 3 ???
????????????? 4 ??? V?? Act ?????????? ???' ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????????? ??? "????????? ??? ?????? ?????? ??????".

9. ?? ?????????? ?????????? ??? 25?? ?????? 1985 ??? ??? 5?? ?????? 1985, ?? ??????
?? ?????? (????????????? ??? ??? ??? ??????????) ?????? ?? ?????? ??? ?????? ???
?? ?????????? ???, ?? Commissioners of Customs and Excise ?????????? ???
????????????? ??? ?????? ??? ?????? ?????? Laughtons Photographs ??? Direct Cosmetics.

10. ??????? ??? ???????????? ??? ?????????? ???????? ??? ?? ?????????? ???????
????????? ? ??????? ??? ?????????? ????? ?? ????? ?????????? ????. ?? ?????????? ???
????????? ?????????????? ??? ?????? ??? ??' ?????????????? ????????, ??? ?? ??????
??? 13?? ?????????? 1985 ??????? ??? ?? ?????? ???????? ??? ?????? ? Direct
Cosmetics.

11. ?????????? ????? ???? ? Direct Cosmetics ?????? ??? ?????????? ??? ?????????????? ???'
????????? ?????? ?????????????? ??? ??? ??????? ?? ?????????? ??? ?????? ??? ?????????? ??????
????????? (?????????, ?????? ??? ??????, ?????????? ??? ??? ?????????????? ????,
????????? ?? ?????????????????? ?????????????? ??? ??? ?????????? ??? ?????????????? ????,
??.). ? Direct Cosmetics ??????? ??? ?? ?????????? ??' ??????? ??? ??? ?????????? ??
????????? ??? ?? ?? ?????????? ??????? ??? ??????????, ?????????????? ??? ?????????? ???
????????? ??? ?????????? ??? ??? ?????????? ??? ?????????? ??? ?????????????? ??? ?????????????? ?'
???? ?? ?????? ??? ??????. ?? ???? ?????????? ??? ????? ?????????? ???, ??
????????? ?????? ??? ?????????? ?????? 20 % ??? ?????????? ??? ?????????? ???.

12. '????? ???? ?? Laughtons Photographs, ?????????? ??? ?? ?????????? ?????????? ???
????????? ? ??????? ?????????? ?????????? ??????? ?? ???????, ?? ?????? ?? ??????????
????????? ?? ???????, ?? ??????? ??????????, ?? ??????? ?? ??? ?? ?????????? ???
????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ??
????????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ?? ??????? ??
?? ???????.

13. ??????? ?? ?????????? ??? ?? ?????????? ??? ?? ??????? ???? ?? ?????? ?????? ???? ?? ?????? ???? ?? ?????????? ?? Direct Cosmetics ??? ?????????? ??? ??, ?????? ?? ?????? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? ?????? ??? ?? ?????? 24 ??? ?????? ??????. ??????, ?? ?????? ??? ?????? ?????? ??? ?? ?????? ??? ?? ?????? Laughtons ??? ?? ?????? ?????? ??????.

14. ?????? ?????? ?? ??????????? ??? ?? ?????? ?? ???? ?????? ?????????? ?????????? ??
London Value Added Tax Tribunal. ?????? ?? ?????????????? ?????? ?????? ?????? ?????? ?????? ??
?? ?????? ??? Commissioners ?????? ?????? ??? ?? ??? ?????????? ?? ?????? ??
????? ??? ?????????? ?? 27, ?????????? 1, ??? ?????? ?????? ?? ?? ??
????? ??? ?????????? ??? ?????? ??? ??????????, ??? 31?? ?????? 1985. ???- ???,
????????? ??? ?????????? ?? ?????? 11, ??????? ?, ?????????? 1, ??????? ?), ???
????? ??????, ?? ?????? ??????, ???' ?????, ?? ?????? ??? ?????? ?????? ?????? ??????
????? ??? ?????? ?? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????? ??????
?????????.

15. ?? Commissioners ??????????? ?????? ??????????? ?????? ?) ??? ?? ????? 11, ????????,
?, ?????????? 1, ??????? ?,), ??? ?????????? ??? ?????? ??????, ?) ??? ?
????????????? ??? ?????? ?????? ?????????????? ??? ?????????? ?????? ??? ?? ??????????
??? ?????????? ??? ?????? ??? ?) ??? ?? ?????? ??? ?????? ??? ?????????? ??? ?? ??????????
????? ? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???
????????? ???????.

2. ?? ?????????????? ??????????

16. ?? ?????????? ?????????? ?????????? ?? ?????????? ??? ??????? ?? ?????????? ??
?? ?????? ?????????? ?????? ?? ?????? ?????? ?????? ?????? ??????;

"1)???? ?????? ?????? ?????? ??? ??????????? ? ??????????? 3 ??? ?????????????? 4 ??? Value Added Tax Act ??? 1983 ?????????? ?????? ??? ?????? ??? ?????????????? ??? ?? ?????? 27, ?????????? 1, ??? ?????? ?????? ? ?????? ??? ?????????? ??? ?? ?????? ?????? ?????? ??????;

2) '???? ?????? ?????? ??? ?????????????:

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

????????? ????? ?? ????? ???? ?????????????? ??? ?? ?????? 27, ?????????? 1 ??? ?????
????????? ? ?????????? ??? ?????? ?????? ?????? ?????????? ???????;

3)?????? ?? ?????? ?? ?????? ?? ??????????? ?? ?????????????? ?? ????, ?? ??????????????
?? ?????? ?? ?????????? ?? ?????? ?? ?????? ?? ?????????????? ?? ?????? ?? 27 ?? ?? ??? ????
?????? ? ?? ?????? ?????? ?????? ?????????? ?? ??? ?????????????? ??????? ?? ?????????? ??
??????;

4)?????? ? ???????? ??? ?????????? ??? ????????, ??? ???????, ??? ?????????? ??? ?????? ?????????? ??? ?????? ? ?????????? ??? ?????????? ???? ?????????? ???? ? ?????????? ?????, ??? ?????? ?????? ??? ???????, ??? ?? ? ???? ?????? ?????? ??? ?????? ??? ?????????? ?? ??????????, ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ?????? 27 ??? ?????? ??????????, ??? ?????? ??? ?????? ??? ?????????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??????;?

5)? ?????????? ??????? ??? ?????????? ??? ?????????? ?????????? ??? ? ?????????? ?? ???
???????, ??? ? ????????????, ??? ?? ????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????
????????????? ? ?????????????? ?? ??? ?? ????? ?????????????? ????, ??? ?????? ??
????????? ??? ?? ?????????? ?????? ?? ??? ????? ?????? ??? ?????? 11, ??????? ?,
????????? 1, ??????? ?), ??? ????? ?????? ??? ????? ?????? ?????????????? ????"

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

18. ????????, ?? ??? ????? ?????????? ??????? ?? ??? ????? ?????? ?????????? (?????? ?? ?????????? ??????? ?? ?????????? ?? ??? ?????????? ?? ?? ?????????? ?? ?? ?????????? 27, ?????????? 1, ??? ??? ????? ??????),
????????? ?? ?? ??? ?????? ??????? ?????????? ?????????? ?????????? ?????? ??? ??????
????????? ?? ?? ?????? ??? ?? ??????.

19. ?? ??????? ????????, ????, ?????????? ?????? ?? ??? ?????????? ??? ??? ?????????? ??????????????,
???????? ? ?????????? ??? ?????? 11, ?????????? ?, ?????????? 1, ?????????? ?), ?????????? ???
??? ?????????? ??? ?????? ?????????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ???.

20. ? - ?? ?? ?????????? ?????? ?????????????? ?? ?????????????? ?????????????? ?????? ???' ???????;

1) ??? ?????? 27, ?????????? 1, ??? ?????? ??????? ?????????? ??? ?????? ?????? ?????? ??????

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

2) ?? ??? ?????? ??? ?????? ??? ?????????? ??? ??? ??? ??????, ??? ?????? ??? ?????????? ???
????? ?????????? 3 ??? ?????????????? 4 ??? V?? Act ??? 1983, ?????????? ??? ?????????? ???
????????????? ?????? 27, ?????????? 1, ? ????? ?????????? ?? ?????? ?????????? ?????? ?????? ??????
????????????? ?????? ? ?????? ?????????? ????? ?????????? ?????? ?????? ?????? ?????????? ??????
? ????????????

3) ?? ?? ?????? 27, ?????????? 1, ?????????? ?? ??? ?????? ??? ?? ??? ?????? ?????? ???
?? ??? ?????????? ?????????? ??? ?????? ??' ?????? ?? ?????????? ??? ?????????? ??? ??
????????? ??? ???

4) ??, ??? ?? ??? ??? ?????????? ??? ?????? ?? ?????? ??? ?????????? ?????? ??????????,
????? ? ??? ?? ?????? ?? ?????? 11, ?????? ?, ?????????? 1, ?????????? ?),
??????????.

21. ? - '????? ?????? ?? ?????? ??? ?????? ??? ?????? ???????????, ? ?????? ?????? ??????????
????????? ??? ??? ???