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DEVELOPMENT COUNCIL ???? COMMISSIONERS OF CUSTOMS AND EXCISE. - ?????? ???
??? ??????? ?????????????????? ??????????? ??? HOUSE OF LORDS - ????????? ??????????. - ??????
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102/86.

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(??????? ??? ?????????????? 77/388, ?????? 3, ??????? 1)

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Apple and Pear Development Council

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Commissioners of Customs and Excise,

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??? ??????????????, ??? 17?? ?????? 1977, ??? ?????????????????? ??? ?????????????? ??? ???????
??????, ??? ?????????? ?? ?????? ??????? ?????????? - ?????? ?????????? ??????
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?? ?????????????? (?????? ??????)

?????????????? ??? ????? O . Due, ?????????? ??????????, T . Koopmans, K . Bahlmann, ? . ?????????
??? T . F . O' Higgins, ??????????,

????????? ?????????????? : Sir Gordon Slynn

????????????? : D . Louterman, ?????????????? ??????????????

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- ?? Apple and Pear Development Council, ?????????????????? ?????? ?????? ?????, ??????????????????
??? ????? Andrew Park, QC, ??? Gerald Barling, Barrister, ?????????????????? ??? Buss Murton
Partnership, Solicitors,

- ? ?????????????? ??? ?????????????? ??????????????, ?????????????????????? ??? ??? H . R . L . Purse, ???
Treasury Solicitors Department, ?????????????????? ??? ?????? J . Laws ??? R . Jay, Barristers,

- ? ?????????????? ??? ?????????????????? ?????????????????? ??? ?????????????? ?????????????????????, ?????? ???
?????????? ?????????????????, ??? ??? Martin Seidel ???, ?????? ??? ?????????????? ??????????????, ??? ??? W
. Knapp,

- ? ?????????????? ??? ?????????????????? ?????????????????, ?????????????????????? ??? ?? ?????????? ??? ??????????
Johannes Foens Buhl,

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??? 28?? ??????????? 1987,

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1 ?? ?????????? ??? 20?? ?????????? 1986, ??? ?????????? ??? ?????????????? ????? 28 ?????????? 1986,
?? House of Lords ?????????, ?????????? ??? ????????? 177 ??? ?????????? ???, ??????????????
????????? ?? ?????? ??? ?????????? ??? ????????? 2 ??? ?????? ????????? 77/388/??? ??? ?????????????,
??? 17?? ?????? 1977, ????? ?????????????????? ??? ?????????????? ??? ?????? ??????, ??? ??????????
?? ?????? ????????? ?????????? - ?????? ?????????? ?????? ?????????????????? ?????? : ??????????????
?????????????? ?????? (?? ??? . ??? . 09/001, ? . 49).

2 ?? ?????????? ????? ?????????? ??? ?????????? ?????????????????? ??? ?? ?????????????? ????? ??????????
????????? ??? Apple and Pear Development Council (??????? : Council), ?????????????? ??????????
?????????, ??? ??? Commissioners of Customs and Excise (??????? : Commissioners), ? ??????
????? ?? ?????????????????? ??? ?????????? ??? Commissioners ??? ??????? ?????????? ?????????? ?? ???
?? Council ??? ?????????? ?? ?????????? ????? ?????????, ??? ?? ?????? ??? ???, ??? ??????????????????
?? ?????????????????? ?????????? ?????? ??? ??? ?????????? ??? ?????? ?????????????? ?????? ?????? ??? ???
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???? ?????????? (??????? : ???????????). ?? Council ?????????????? ??? ?????????? ?????? ?????????? ?????
value added tax tribunal, ?? ?????? ?????????? ?? ?????????? ??? ?????????????? . ??? ??????????, ?????
???? ?????????????? ?????? ?????????????, ?????????????, ?????????? ?????????? ?????? ???, ???????, ??????????
????????? ??? House of Lords .

3 ?? Council ?????????????? ?? 1966 ?? ?????????????? ?????????, ?????????????? ?????????? ?? ??? Industrial
Organisation and Development Act (?????? ?????? ?????????????????? ?????????????? ??? ??????????????)
??? 1947 ?????????? ?????????????? ??? ?????????????? . ?? ?????????????? ?????????? ??? 6?? ?????? 1980 (
?? Apple and Pear Development Council Order 1980, SI ?????? . 623) (??????? : ?????????? ???
1980), ?????? ?????????????????? ??????????????????, ?????????????????? ?? ?????????? ??? ?????????? ??????????
????? ?????? ?? Council .

4 ??? ?? ?????????????????? ?????????????? ??? ?? ?????????????????? ??? Council ?????????? ?????????? ??
?????????????, ??? ?????????????? ??? ?? ?????????????? ??? ?????????????? ??? ?????? ??? ?????????????? ???
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5 ?????????? ??? ?????????????????? ?????????????? ??? 1980, ?? Council ?????????????? ?????? ??????????????
????????? ?????????????????? ?????????????????, ? ?????????????????? ??? ?????????? ??? ?????????? ?? ?????????? ?????
????? ?????????? ?????? ??? ?????????? ?????????????????????? ?? ?????????? ? ?????????????? ??? ??????, ???
????????????????? ?????????????????, ??? ?????????? ?????? ?????????????????? ??? ?????????? 50 ?????????? ? ??????????
????? ?????????????????????? ??? ?????? ?????? ?????????????? . ?? ?????????????????? ?????? ?????????????????? ???
?? ?????????? ?? Council ?? ?????????????????????? ??? ?????? ??? ?????????????????? ? ?????????????? ??
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6 ?????????????? ??? ??? ?? ?????????? ?????? ?????????????? ?????????????? ?????????????? ??? ??????????????
?????????, ?? House of Lords ?????????????? ?? ?????????????????? ??? ?????? ?? ?????????????????? ??????????????
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"????????? ? ?? ?????? ??? Apple and Pear Development Council ?????? ??? ?????????????? ??? ????? ????? ?????? ??? ?????? 3 ??? Apple and Pear Development Council Order 1980 (SI ????? . 623) ((????? ?????????????????? ?? ?? Apple and Pear Development Council (Amendment) Order 1980 (SI ????? . 2001))) ?????? ??? ? ?????????, ????????? ??? ?????? 9, ??????????? 1, ????????? ?????????????? ?????? ?????????????????, ?????????????? ? ?? ????? ?????????????? ?? ?????? ?? ?????????????????????? ?????? ?????????????????? ??? ?????? ?????????????? ? ?????????????? ? ?????????????? ?????? ??? ?????? ??? ?????????????????? ??????, " ????????? ?????????????? ??? ?????????????????????????? ?? ?????????? ?????????' ' ?????? ??? ?????????? ??? ?????? 2 ??? ?????? ?????????? ??? ??????????????, ??? 17?? ?????? 1977, ??? ?????????????????? ??? ?????????????? ??? ?????????? ??????, ??? ?????????? ?? ?????? ?????????? ??????????;"

7 ??? ?????? 2, initio ??? ?????? 1, ??? ?????? ?????????? ?????????? :

"??? ?????? ?????????????????? ?????? ?????????????? :

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

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8 ??? ?? ?????????????? ?????????????? ??? ?? House of Lords ?????????? ?? Council ?? ?????????????? ??? ?????? ?????? ??? ?????????? ??? ?????? ?????????? .

9 ?????? ?????????? ??? ??? ??' ?????????????????? ?????????????? ?????????????????? ?????????????? ? ?????????????? ??? ?? ?????????????????????? ??? ?????????????????? ??? ?????????????????? . ?? ?????????? ?????? ??? ?????????????????? ??? ?????????????????????????? ??? ?????? ?????? ?????? ?????????? ?????????????????? ??? ?? ?????????????????? ?????? ?? ?????????????????? .

10 ??? ?? ?????? ?????????????? ??? ?????? ?????????? ??? ?????????? ?????????????????, ?????? ?????????? ?? ?????????????????? ?? ?????? 2, initio ??? ?????????? 1, ??? ?????? ?????????? ???, ??? ?? ?????? ?????, ??????????????????, ?????????? ??? ?????????? ?????????????????? ?????????? ??? ?????? ?????????????? 67/228/??? ??? ??????????????, ??? 11?? ?????????????? 1967, ??? ?????????????????? ??? ?????????????????? ??? ?????????? ??????, ??? ?????????????? ?? ?????? ?????????? ?????????? ?????????????, ?????????????? ??? ?????????? ?????????????? ??? ?????????? ?????????????????? ?????? (?? ??? . ??? . 09/001, ? . 5) (????????? : ?????????? ?????????), ?? ?????????? ?????? ? ?????? ?? ?? ?? ?????????? ?????????? ?????????????? ??? ?????????????????? .

11 ?????????, ?????????? ?? ?????????????? ??? ?? ?????????????????? ?????? ?????????? ?? ??? ?????????? ??? ??? 5?? ?????????????????? 1981 (Coöperatieve Aardappelenbewaarplaats, 154/80, ?????????? 1981, ? . 445) ???, ??? ?? ?????? ? ?????????? ?????????????????? ?????????????????? ?????? ??? ?????????? ??? ?????????? ??????????, ?????????? ?? ?????????????? ?????????? ?????????? ?????????? ?????????????????? ?????????????? ??? ??? ?????????????????? ?????????????????? .

12 ?????????? ?????????????????? ? ?????????????????? ??? ? ?????????? ??? ?????????? ?????????????? ??? ?????????????????????????????? ?? ?????????????? ?????????, ?????? ?? ?????? 2, initio ??? ?????????? 1, ??? ?????? ??????????, ?????????????????? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????????????????? ?????????????? ??? ?????????????????????? .

13 ?????????? ?????????, ?? ?????????? ??? ?????????? ?????????? ?? ?????????????????? ?????????? ?????????? ?????????? ?????????? ?????? Council ?????????????? ??? ?????????????????????? ??? ??? ??? ?????????????????????? ?????????????????? ??? ?? ?????????????????? ?????????????????? .

14 ?????????? ?? ?? ?????????? ?????, ??? ?? ?????????? ?????? ?????????????????? ?????????????????? ??? ?? ?????????????????????? ??? Council ?????????? ?? ?????? ?????????????????? ??? ?????????????????? . ?????? ?? ?????? ???

?? ?????????? ?????????? ??????????, ?? ?????????????????? ??? ?????????? ??? ??? ?????????? ?????? ?????????? ?????????? ??? ?????????? ?????? . ?? ?? ?????????????????? ?????????? ?????? ??? ?????????? ??????????????, ?? ??????????????, ??????????????????, ?? ?????????? ??????? ?????????????? ?????????? ??? ?? ?????????????????? ??? ??????????????, ?????? ?????????? ??????, ?? ?????????? ??? ?????? . ?? ??????????????, ??????? ?? ?????????????? ??? ?? ?????????????? ?????????????? ??? ?????????????? ?? ?????????????????? ??? ?? ?? ?????????? ??? Council ??????? ?????????????? ?????????????????? ?????????????????? ??????? ?? ?????????????? ?????? ? ?????? ?? ?????????????? ?????????? .

15 ?????????, ??? ?????????????? ?????? ??????? ??? ?????????? ??? ?????????????????? ??? ?????? ?????????????????? ?????????????? ?????????? ??? ??? ?????????????? ??? Council ??? ??? ?????? ??? ?????????????????? ?????????????????? ??? ?????? ?????????????????? ?? ?????????????? ?????????? ?? ??? ?????????????? ?????????? ??? 1980 . ?? ?????????????????? ??????, ?? ??????? ?????????????????? ??? ?? ?????????????????? ?????? ?? ?????????????????? ??????????????????, ?????????????????? ?????????? ??? ?????? ?????????????? ?? ?????????????? ?????????? ??? ?? Council, ?????????????????? ??? ?? ? ?????????????? ?????????????? ? ??? ??? ?????? ?????????????????? ?????????? ??? Council .

16 ??? ??? ?????????????????? ?????????? ?????????????? ??? ?????????????????? ??????????????????, ?????? ?????? ??? ?????? ?????????????? ?????? ??????????????, ??? ?????????????? ?????????????????? ??????? ?????? ?????? ?? ?? ?????????????????????? ??? ?? ?????????????????????? ?????????????? ?????????????????? ??? ??? ?????????? ??? ?????????????????????? ??? Council . ??????????, ??? ??? ?????????????? ??????, ? ?????????? ??? ?????????????????? ?????? ??? ?????????????? ?????????? ?????????????????? ??? ?????????????????? ?????????????? ?? ?????????????? ?????????? ?????? ??? ?????????? ??? ?????????? 2, initio ??? ?????????? 1, ??? ?????? ?????????? .

17 ?????? ?????????????, ??? ?????????????? ?????????? ?????????? ?? ?????? ? ?????????????? ??? ? ?? ?????????? ??? Apple and Pear Development Council ?????????? ??? ?????????????????????? ??? ??? ?????? ?????????????? ?? ?????? 3 ??? Apple and Pear Development Council Order ??? 1980 (S? ????? . 623) ((?????? ?????????????????????? ?? ?? Apple and Pear Development Council (Amendment) Order ??? 1980 (S? ????? . 2001))) , ?????? ??? ? ?????????? ?????? ??????????????????????????????, ???' ?????????????? ??? ?????????? 9, ?????????????? 1, ?????????? ?????????????????? ??? ??? ?? ?????????? ??? ?????????????????????? Council ?????????????????? ??? ?????????????????? ??? ?????????? ?????????? ??? ?????? ?????????????????? ? ?????????????? ?? ?????????????????? ?????? ??? ?????????? ??? ???' ?????? ??? ?????? ?????????????????????????? ??????????????????, ??? ?????????????? "... ?????????? ?????????????? ??? ?????????????????????????? ?? ?????????????? ??????????" ?????? ??? ?????????? ??? ?????????? 2 ??? ?????? ?????????? 77/388 ??? ??????????????, ??? 17?? ?????? 1977, ?????? ?????????????????????? ??? ?????????????????? ??? ?????????? ?????? ??? ?????????????? ?? ?????? ?????????? ?????????? ?????????????? - ??????? ?????????? ?????? ?????????????????????? ?????? : ?????????????????? ?????????????????? ?????? .

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18 ?? ?????? ??? ?????? ?????????????????? ? ?????????????? ??? ?????????????? ??????????????, ? ?????????????? ??? ?????????????????????? ?????????????????? ??? ?????????????? ??? ? ?????????????? ??? ?????????????????? ?????????????????? ??? ?????????????????? ?????????????????? ??? ?????????????????? . ?????????????? ??? ? ?????????????????? ?????? ?? ?????? ?????? ?????????????????? ??? ?????????? ?????? ?? ?????????????????? ?????????????????????? ??? ?????????????? ?????????? ??? ?????????? ??????????????????, ?' ?????? ?????????????????? ?? ?????????????????? ?????? ?????????????????? ?????????? .

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House of Lords ?????????????? :

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???? . 623) ((???? ?????????????????? ?? ?? Apple and Pear Development Council (Amendment)
Order ??? 1980 (S? ???? . 2001))), ?????? ??? ? ?????????? ?????? ??????????????????????, ???'
????????? ??? ?????? 9, ????????????? 1, ?????????? ?????????????????? ??? ??? ?? ?????? ???
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????????????????????? ?????????????????, ??? ????????????? "... ?????????? ?????????????? ???
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77/388/??? ??? ?????????????, ??? 17?? ?????? 1977, ?????? ?????????????????? ??? ?????????????? ???
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