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???????? ??? ???????????? (????? ?????) ??? 12?? ?????????? 1992. - VAN GINKEL
WADDINXVEEN BV, REIS- EN PASSAGEBUREAU VAN GINKEL BV ?.???. ???? INSPECTEUR
DER OMZETBELASTING UTRECHT. - ?????? ??? ??? ?????? ???????????????? ??????????:
GERECHTSHOF AMSTERDAM - ????? ??????. - ?????? ?????????????????? ?????? - ????? ??????? -
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(???????? 77/388 ??? ?????????????, ?????? 26)

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Van Ginkel Waddinxveen BV,

Reis- en Passagebureau Van Ginkel BV

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Inspecteur der Omzetbelasting te Utrecht,

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

?????????????? ??? ????? M. Zuleeg, ?????????? ??????????, J. C. Moitinho de Almeida ??? F. Grevisse, ??????????,

????????? ??????????????: C. Gulmann

?????????????: H. A. Ruehl, ??????? ?????????????? ??????????????,

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* ? Van Ginkel, ?????????????????????? ??? ??? T. Braakman, ??? ??????????? Moret Ernst ??? Young, ?????????????????? ?????????????

* ? ?????????????? ?????????????, ?????????????????????? ??? ??? B. R. Bot, ?????????? ?????????????? ??? ?????????????? ??????????????

* ? ?????????????? ?????????????, ?????????????????????? ??? ??? Ernst Roeder ??? Claus-Dieter Quassowski, ??? Bundesministerium fuer Wirtschaft

* ? ?????????????? ??? ?????????????? ??????????????, ?????????????????????? ??? ??? S. Lucinda Hudson, ??? Treasury Solicitor' s Department

* ? ?????????????? ??? ?????????????? ??????????????, ?????????????????????? ??? ??? Johannes Foens Buhl, ?????????? ??????????, ??? Berend Jan Drijber, ?????? ??? ?????????? ?????????????,

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????? ??????? ??? ??????????????? ?????????????????? ??? Van Ginkel, ??? ??????????????? ??????????????, ?????????????????????? ??? ??? J. W. de Zwaan, ?????? ??????? ??????????? ??? ?????????????? ??????????????, ??? ?????????????????? ??? ??????????? ?????????????, ?????????????????????? ??? ??? D. Pannick, barrister, ??? ??? ??????????????, ?????? ?? ??????????????? ??? 17?? ????????????????? 1992,

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

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???????? 26, ????????????? 1, ??? ?????? ????????? ? ?? ????????? ??? ?????????????? ????
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2) ?? ?????? ?????????????? ? ?????????? ??? ?????? ?????????, ?? ? ?????????????? ?????? ?????? ?????
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10 ?????? ??????? ?????????????? ?????????????? ?????????????? ?? ?????????????? ??? ?????????? ???
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11 ??????? ?????????????????? ?? ?????????????????? ?? ?????????????????? ??? ? ??????? ??? ???????????
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12 ?? ?????? 26 ??? ?????? ?????????? ??????? ?? ??????? ?????????? ??? ??? ??? ??????? ??? ??
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13 ?? ??????????? ??? ?????????????? ??? ??? ?????????????????? ?????? ?????????????????????? ??? ??
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14 ? ?????????? ??? ?????????? ??? ?????????????? ?????????? ??? ?????????? ??? ?????? ??? ??????????????,
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15 ??????????????? ?????????? ?? ?????????????????? ?? ?????????????????? ?????????? ?????? ??? ??????
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"2. ?? ?????????? ??? ?????????????????????????? ??? ?? ?????????????? ??? ??? ?????????? ??? ??????????
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22, ?????????????? 3, ?????????????? ", ?? ?????????????? ?????????? ??? ?????????????????? ??????????, ?????????? ?
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3. ?? ?? ?????????, ??? ??????? ?? ?????????????? ?????????? ?????????? ?? ??????? ??????????????????
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16 ?? ?????.????????? ??? ??? ?????.????????????? ? ?????.???? ???? ?????.???? ?????.????????
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"1. ?? ???? ???? ?????.????????? ???? ?????.????????????? ???? ???? ?????.???? ???? ?????.????????
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17 ?? ?????.????????? ??? ?? ?????.????????????? ?????.????????? ?????.????? ????' ?????.???? ?? ?????.???? ??,
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18 ? Van Ginkel, ???? ?????.????????????? ???? ???? ???? ???? ???? ?????.????? ???? ???? ?????.????????
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L 158, ? 59), ???? ?????.????? ???? ?????.????????????? ?? ??? ???? ?????.????? ???? ???? ?????.????????
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21 ? ?????????? ??? ??????????? ??? ??????? 26 ??? ?????? ?????????? ??????????? ?????? ???
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22 ??????????, ?? ?????? 26, ?????????????? 1, ??? ?????? ?????????? ??? ?????????? ?????? ?????????
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23 ??????????, ?????? ?????????? ?????? ?? ?????????????? ?????? ?????????? ??? ?????????????? ??? ??????? 26
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Gerechtshof te Amsterdam, ?????????????:

?? ??????????? ??? ??????? 26 ??? ?????? ????????? 77/388/??? ??? ????????????, ??? 17?? ??????
1977, ??? ???? ??????????? ??? ??????????? ??? ?????? ??????, ??? ????????? ?? ??? ???? ????
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26.