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(????????? ??????????) ???? 12 ?????????? 2018 — Healthspan Limited ???? Commissioners for
Her Majesty's Revenue and Customs

(????????? C-703/18)

(2019/C 25/37)

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First-tier Tribunal (Tax Chamber)

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33);

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ii)

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iii)

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iv)

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v)

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?? 2021 ???' ?????????? ??? ?????? 2017/2455 (2); ?? ??? ?????, ?????????? ?????? ??
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(1) ????? 32 ??? ?????? 2006/112/? ???? ??????????, ??? 28?? ?????????? 2006, ??????
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(2) ????? (??) 2017/2455 ??? ??????????, ??? 5?? ?????????? 2017, ??? ??? ??????????????
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