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?????? ?????????????? ???????? ??? ????? ?????? ?? First-tier Tribunal (Tax Chamber) (?????? ??????) ??? 1? ?????????? 2019 — Kaplan International colleges UK Ltd ???  
The Commissioners for Her Majesty's Revenue and Customs

(???????? C-77/19)

(2019/C 131/31)

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## First-tier Tribunal (Tax Chamber)

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(1) ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????????? 2006, ??????? ?? ?? ??????  
?????? ??? ?????? ?????????? (EE 2006, L 347, ?. 1).