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C 172/22

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???? 18 ??????? 2019 — United Biscuits (Pensions Trustees) Limited, United Biscuits Pension
Investments Limited ??? Commissioners for Her Majesty's Revenue and Customs

(???????? C-235/19)

(2019/C 172/25)

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Court of Appeal

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?????????????: United Biscuits (Pensions Trustees) Limited, United Biscuits Pension Investments
Limited

?????????????: Commissioners for Her Majesty's Revenue and Customs

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??? ?????????????? ?????? trustees ??? (?) ?????????????? ???/? (?) ?? ??????????????, «????????????????
?????????» ??? ??? ??????? ??? ??????? 135, ????????????? 1, ?????????? '?', ??? ????????? ?????
??? (1) (????? ??????? 13, ?, ?????????? '?', ??? ?????? ?????????);

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