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C 263/31

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????? 2019 — Bundeszentralamt für Steuern ??? Y-GmbH

(?????? C-346/19)

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Bundesfinanzhof

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1)

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12? ?????????? 2008, ??? ??? ?????????? ?????????? ?????? ?????? ?? ??? ??????????
?? ?????? ?????????????? ??? (1), ??? ?????????? ??? ?????? 2006/112/?? (2), ??
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2)

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3)

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(1) EE 2008, L 44, ?. 23.

(2) ?????? 2006/112/? ???? ???????????, ??? 28? ?????????? 2006, ??????? ?? ?? ??????
?????? ?????? ?????????????? (EE 2006, L 347, ?. 1).