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C 280/28

?????????????? ?????????? ?? Upper Tribunal (Tax and Chancery Chamber) (??????????
?????????), ?????????? ?? 17 ??? 2019 ?. — Commissioners for Her Majesty's Revenue &
Customs/Wellcome Trust Ltd

(???? C-459/19)

(2019/C 280/38)

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Upper Tribunal (Tax and Chancery Chamber)

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

?????????: Wellcome Trust Ltd

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1)

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2)

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(1) ?????????? 2006/112/?? ?? ?????? ?? 28 ?????? 2006 ?????? ?????? ?????? ???????
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????????????? ??, 2007 ?, ?????? 9, ??? 3, ??? 7).