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C 215/24

?????? ?????????????? ?????????? ??? ?????? ??????? ?? Supreme Court of the United Kingdom (????????? ??????????) ??? 6 ?????????? 2020 — Zipvit Ltd ??? Commissioners for Her Majesty's Revenue & Customs

(????????? C-156/20)

(2020/C 215/29)

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Supreme Court of the United Kingdom

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?????????????????: Zipvit Ltd

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(1)

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????????????????? ???, (iii) ? ?????????? ??? ?????????? ??? ?????????? ??? ??? ?????????? ?????? ??
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????????????? ?????? ??? ?????????? ??? ??? ?????????? ?????? (????? ??????????????) ?? ?????????? ???
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???????? (1) ?? ?????????????? ??? ? ?????????? ?????????????????? ?????? ?????????????? ?????? ??????????
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????????? ?? ??????? ?? ?????????? ?????????? ??? ??? ??? ?????????, ???' ?????????????? ???
???????? 168, ?????????? ?', ??? ?????????, ?? ??? ? ??????? ?????? «?????????????» ??? ??? ?? ?????
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(2)

????????????, ?????? ? ???????? ?? ???????, ??? ??? ????????????? ?????, ???????? ??? ???
??? ??? ???????, ???' ?????????? ??? ?????? 168, ??????????', ??? ??????, ?? ??? ? ??????
«?????????» ??? ??? ?? ???? ?????? ??????????;

(3)

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????????????????, ???????????? ??? ?? ?????? ?? ?????? ??? ?????????????? ??? ?????? 226,
????????????? 9 ??? 10 ??? ???????, ????????????? ? ???????? ?? ???????? ???????? ??? ??? ???
??? ???????? ???' ?????????? ??? ?????? 168, ?????????? '?', ??? ?????????;

(4)

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?? ?????? ??? ??? ?????????????? ?????? ?? ?????? ?????? ??????????;

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