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C 28/30

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????????????? ?? 17 ?????????? 2020 ?. — GE Aircraft Engine Services Ltd/Commissioners for Her
Majesty's Revenue & Customs

(????? C-607/20)

(2021/C 28/49)

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First-tier Tribunal (Tax Chamber)

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

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1)

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2)

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3)

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(1) ?????????????? 2006/112/?? ?? ??????? ?? 28 ?????????? 2006 ??????? ?????????? ??????? ??????????

?? ?????? ?????? ??????????? ?????????? (?? L 347, 2006 ?., ??? 1; ?????????? ????????? ??
?????????? ?????, 2007 ?., ????? 9, ??? 3, ??? 7).