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Commissioners for Her Majesty's Revenue and Customs

(????????? C-695/20)

(2021/C 110/17)

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First-tier Tribunal (Tax Chamber)

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(1) ?????????????? ?????????? (??) 282/2011 ??? ??????????, ??? 15? ?????? 2011, ??? ?? ?????? ?????? ?????? ?????? ??? ?????? 2006/112/?? ?????? ?? ?? ?????? ?????? ?????? ?????? ?????? (?? 2011, L 77, ?. 1).

(2) ?????????????? ?????????? (EE) 1042/2013 ??? ??????????, ??? 7?? ?????????? 2013, ??? ?? ?????????? ??? ?????????? ?????? (??) ??. 282/2011 ??? ?????? ??? ?????? (?? 2013, L 284, ?. 1).

(3) ?????? 2006/112/?? ??? ??????????, ??? 28?? ?????? 2006, ?????? ?? ?? ?????? ?????? ?????? (EE 2006, L 347, ?. 1).