

Avis juridique important

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???????? ???? ?????????????? (???? ??????) ??? 16?? ?????????????? 2003. - Yorkshire Co-operatives Ltd ????? Commissioners of Customs & Excise. - ??????? ??? ??? ??????? ?????????????????? ??????????????: VAT and Duties Tribunal, Manchester - ????????? ????????????. - .??? ????????? ??? - ?????????? ?????????????? ??? ?????????? ?????? ????????????????????? - ?????? ?????????????? ??????? ?????? ?????????? ?????????????? ??????????????. - ?????????? C-398/99.

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(????????? 77/388 ??? ??????????????????, ??????? 11, ?, § 1, ??????, ?_, ??? ?, § 1)

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\$\$?? ??????? 11, ?, ?????????????????? 1, ?????????????? ?_, ??? ?, ?????????????????? 1, ??? ??????? ??????????
77/388 ?????? ?????????????????????? ??? ?????????????????? ??? ?????????? ???????, ??? ?????????????? ?? ?????? ??????????
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(??, ????????? 20, 23 ??? ?????????.)

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???? ????????? C-398/99,

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?????????), ????? ?? ?????????????, ???' ?????????????? ??? ??????? 234 ??, ?? ??? ?????? ?????????,
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Yorkshire Co-operatives Ltd

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Commissioners of Customs & Excise,

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?????????? ?_, ??? ?, ?????????????? 1, ??? ?????? ?????????? 77/388/???? ??? ??????????????, ??? 17??
??_?? 1977, ????? ?????????????????? ??? ?????????????? ??? ??????? ??????, ??? ?????????? ?? ?????
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????????????? ??? ????? R. Schintgen (?????????), ?????????? ??? ?????????? ??????????,
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?????????????: D. Louterman-Hubeau, ?????????????? ???????????,

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- ? Yorkshire Co-operatives Ltd, ?????????????????????? ??? ??? J. Ghosh, barrister, ???' ?????????? ???
????????????? KPMG, solicitors,

- ? ?????????????? ??? ?????????? ?????????????, ?????????????????????? ??? ??? R. Magrill, ??????????????????
??? ??? R. Anderson, barrister,

- ? ?????????????? ?????????????, ?????????????????????? ??? ??? W.-D. Plessing,

- ? ?????????????? ?????????????, ?????????????????????? ??? ??? ? A. Buckley, ?????????????????????? ??? ??? D.
Moloney, BL,

- ? ?????????? ??????????, ?????????????????? ??? ??? ? A. Fierstra,

- ? ?????????? ??? ????????????? ?????????????, ?????????????????? ??? ??? R. Lyal,

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????????????????????? ??? ??? R. Magrill, ?????????????????? ??? ??? K. Parker, QC, ??? ??????????????
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???? ??? R. Lyal, ?????? ?? ?????????????? ??? 21?? ?????????? 2001,

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1 ?? ?????????? ??? 12?? ????????????? 1999, ??? ?????????? ??? ?????????????? ??? 14 ?????????????
1999, ?? VAT and Duties Tribunal, Manchester, ?????????, ?????????? ??? ????????? 234 ??, ???
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?_, ??? ?, ?????????????? 1, ??? ?????? ?????????? 77/388/??? ??? ?????????????, ??? 17?? ??_??
1977, ?????? ?????????????????? ??? ?????????????? ??? ?????????? ??????, ??? ?????????? ?? ?????? ?????????
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????? (?? ????. ????. 09/001, ? 49, ??? ??????: ?????? ?????????).

2 ?? ?????????????? ?????? ?????????????? ??? ?????????? ?????????? ?????????? ??? Yorkshire Co-operatives Ltd
(??? ??????: Yorkshire) ??? ??? Commissioners of Customs & Excise (??? ??????: Commissioners),
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3 ?? ?????? 11, ?, ?????????????????? 1, ??? ?????? ?????????? ?????????????? ?? ?????:

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4 ?? ????? 11, ?, ?????????, ???? ????????????? 2 ??? 3 ?????????????, ?? ????????? ??
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5 ?? ????? 11, ?, ????????????? 1, ?????? ??????, ??? ?????? ????????? ??????? ?? ?????:

«?? ?????????? ??????????, ?????????????, ??????, ?????? ? ????????? ? ?????????? ?
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6 ? Yorkshire ?????? ?????????????????? ??? ?????? ????????? ?????????? ?????????? ??? ?????? ??????
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7 ???? ? ? ?????????? ?????????????? ??? ?????????? ???? ?????????? ???? ?????????? ??????????, ??????
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8 ? Yorkshire ?????????????????? ?????? ?????????????????? ?????????????? ?????????????? ??? ?? ?????? ???
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9 ???? 2 ?????????????? 1998, ? Yorkshire ?????????? ??? ?????? Commissioners ??? ?????????????? ??????
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????????????????? 1974 ??? ?????????????????? 1996. ??????????????????, ?????????? ??????, ??? ??? ??? ??????????
??? 24?? ?????????????? 1996, C-317/94, Elida Gibbs (????????? 1996, ? -5339), ?????????????? ???
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10 ?? Commissioners ?????????????? ?????? ?? ?????????? ?? ??? ??? 10 ?????????????????? 1997 ??????????
?????, ?? ??? ?????????????????? ??? ? Yorkshire ?????????????? ?????????????????? ??? ??????????????????????
????????? Elida Gibbs. ?????????? ??? ? ???? ?????????????? ??? ?????? ??? ?????????? ?????????? ???

Yorkshire 2011 Census: Yorkshire and the Humber region

11. The population of Yorkshire and the Humber region is estimated to be 5,734,000.

12. The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

«1) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

i) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

ii) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

i) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

ii) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

2) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

?) The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

13. The population of Yorkshire and the Humber region is estimated to be 5,734,000. This is an increase of 11% since 2001.

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????????????????, ??????????, ?? ????????????? (??., ??????? ??????, ??? ????????????? ??? 15??
????????????? 1995, C-415/93, Bosman, ????????? 1995, ? ?-4921, ?????? 59, ??? ??? 17?? ??_??
2001, C-340/99, TNT Traco, ????????? 2001, ? ?-4109, ?????? 30).

14 ??????????, ?? ?????????????? ????? ??????? ??????? ???, ?? ?????????????? ??????????????,
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????????? ??? ?????????? ??? 16?? ?????????????? 1981, 244/80, Foglia, ????????? 1981, ? 3045,
?????? 21). ??? ?????? ?????????? ?? ?????????????? ??????? ?????????????? ?? ?????????????????? ??????????
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(?? ??????? ??????, ??? ?????????????????????? ?????????????? Bosman, ?????? 61, ??? TNT Traco,
?????? 31).

15 ?? ??????????????, ??????????????? ?? ??????????, ????? ??????? ? ?????????? ??????????????? ???
???????? 26 ??? ?????????????? ???, ??? ?? ??????? ??????????????? ?????????????????? ??? ??????? ??????????
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Yorkshire ?????????? ??????????? ?????????????? ??? ?????? ??????????? ?????????????????? ??? ??? ?? ??????
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16 ??????????, ??????? ?? ??????? ??? ?? ?? ??????? ?????????? ??????????? ?????? ?????? ??? ?? ??????
11, ?, ?????????????? 1, ?????????? ?_, ??? ?, ?????????????? 1, ??? ?????? ?????????? ??????? ??
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17 ??????????????? ?? ?????? ?????????? ??? ?????? ?????????????????????? ?????????, ??????????????? ??
?????????? ??? ??? ?????? 45 ??? ?????????????? ??? 15?? ?????????????? 2002, C-427/98, ??????????
????? ?????????????? (???? ??? ?????? ?????? ?????????????????? ??? ?????????), ??? ??????, ??????? ??????,
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18 ??? ?????? 46 ??? ?????????????????????????? ?????????????, ??????????? ?????? ?????????????, ?? ??????????????
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19 ?? ?????????? ?????????, ??? ????? 57 ??? ?????, ?????????????????, ??????????
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20 ?????????, ??? ????? 58 ??? ???? ?????????????????? ?????????? ?????????? ????
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?? ?? ?????????? ?????????????? ??????????, ?? ?????????????? ???? ??? ?????????? ?????????????? ??????
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11, ?, ????????????? 1, ?????????? ?_, ??? ?????? ?????????, ??? ?????????????? ? ?????????????????,
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21 ???? ??????????, ?? ?????????????? ?????????, ??? ????? 59 ??? ?????????????????? ??????????
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22 ?????????? ??? ?? ?????????? ?????????????? ??? ?????????? ? ?????????? ??? ??? ?????????? ??????????
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??? ?????????? ? Yorkshire ?????? ?? ?????????? ??? ?????????? ?????????????????, ?????????????? ??
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????????????? ?????????? ?? ?????????????????? ?? ??? ?????????? ?????? ?????? ??? ?????????? ??????

23 ?????????, ??? ?????? ?????????? ?????????? ? ?????????? ??? ?? ?????? 11, ?, ?????????????? 1,
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25 ?? ?????? ??? ?????? ?????????????? ? ?????????????? ??? ?????????? ????????????, ? ??????????????, ?
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VAT and Duties Tribunal, Manchester, ??????????????:

?? ?????? 11, ?, ?????????????? 1, ?????????? ?_, ??? ?, ?????????????? 1, ??? ?????? ??????????
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