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reverse charge procedure

Simon James

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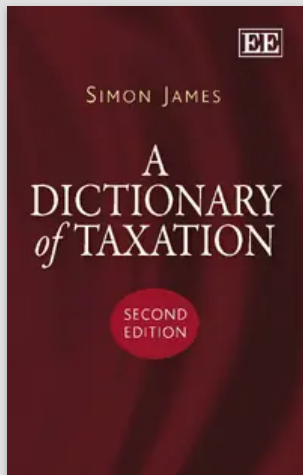
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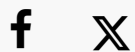
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