

@import url(../../../../css/generic.css); EUR-Lex - 61995J0346 - EL

Avis juridique important

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61995J0346

?????? ??? ?????????? (?????? ?????) ??? 12?? ?????????? 1998. - Elisabeth Blasi ???
Finanzamt München I. - ?????? ??? ?????? ?????????????? ??????????: Finanzgericht
München - ??????. - ??? ?????? ??? - ?????? - ?????? ?????????? ?????????? -
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????????? ?????? ?????? ? ??????
????? ?????????? - ?????? C-346/95.

?????? ??? ?????????? ??? ?????????? 1998 ?????? I-00481

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?????? ??? ?????????????? ??? - ?????????? ?????????????? ??? ??? ??? ?????? -
????????? ??? ?????????? - ?????????? ??? ?????? ??? ?????? ??????
????????? ??? ?????? ??? ?????????? ?????? ? ????? ?????? ?????? ??????????
????????? - ?????????? - ?????? ?????????? ??????????, ??? ?? ?????????? ??????
????????? ?????????? ??? ?????? ??? ?????????? ?????? ??? ?????????? ?????? ???
????????? ??? ?????? ??? ?????????? ??? ?????? ?????????? - ??????????

(?????? 77/388 ??? ??????????, ?????? 7 ??? 13, ?, ??????. ??)

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? ???? 13, ?, ??????? ??, ?????? 1, ??? ?????? ?????? 77/388, ??? ?????????????? ??
????????? ??? ?????? ?????, ??? ?????? ?? ??? ?????? ?????? ?????? ???????, ??? ??
????? ?? ???????????, ?? ?????? ?????? ?????? ?????????? ??? ?????????????? ???
????? ?????? ?????? ?????????? ?? ??? ?????? ?????? ???????, ?? ??????
????????? ?????? ?????????? ?? ??? ?????? ???????.

??????, ?? ??? 13, ?, ??????? ??, ?????? 1, ??? ?????? ?????? ?? ?????????? ??
????????? ?????????? ??? ?????????? ??? ?????????? ?????? ??? ??? ?????, ??????????
?? ? ?????? ??? ?????? ?????? ??? ?????????? ??? ?????????? ??? ?????? ??? ??????????
?????, ??? ?????? ?????????? ?????????? ?? ?????? ?????, ??? ?????? ??? ??????
???? ???????, ?????? ?????? ?????????? (????? ? ?????? ?????? ??? ?????????? ???

? ?????????? ??????????) ?????????? ??? ? ?????????????? ??? ?????? ?????????? ?????????? ?????????
??? ?????????????? ??? ?????????? ?????? ??? ??????????????, ?????? ?????? ?? ??????
????? ? ?????????? ?????? ?????????? ??? ?????? ?????????? ??? ??? ? ??????????????
??? ?????? ?????????.

?????????????, ?? ?????? ??? ?? ?????? ???, ?? ?????? ?????????? ?????? ??????????
???????, ?????????? ?????? ??? ?????? ?????????? ?????? ??? ?????? ??? ?????????? ??? ??????????
????? ??? ??? ?????????? ?????? ??? ???????, ?????? ??? ?????????? ??? ??????
???????????, ??????? ?????? ???????, ??? ?? ?????? ??? ? ?????? ?????????? ??? ??
????????? ?????????? ??????? ??? ??? ?????? ?????? ??? ?????? ??? ?????????? ???, ??????
????? ??????????, ??? ?????????? ??? ?????? ?????? ??? ? ?????????????? ??? ?????? ???
????????? ??? ?????? ?????????? ??? ?????? ?????? ???????, ?? ?????? ?????????? ??
????????? ?????? ??? ??? ?????, ??????? ?????? ?????? ??? ?? ?????????? ??? ??
????????????? ?? ?????? ??? ?????? ?????????? ??? ???????, ?? ?????? ?????? ?????????? ?????
????????? ??? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ??????
????????? ?????? ?????????? ??? ?????? ??? ?????????? ???.

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???? ?????? C-346/95,

??? ??? ?? ?????????? ??? Finanzgericht M?nchen (????????) ??? ?? ??????????,
???' ?????????? ??? ?????? 177 ??? ??????? ??, ?? ??? ????? ???????, ??? ?????? ???
????????? ??? ?????????? ?????? ??? ?????????? ??? ?????? ??? ?????????? ???

Elisabeth Blasi

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Finanzamt M?nchen I,

">? ?????? ?????????????? ?????????? ?? ??? ?????? ??? ?????? ??? ?????? 13, ?, ??????? ??,
?????? 1, ??? ????? ??????? 77/388/??? ??? ???????????, ??? 17?? ??? 1977, ???
????????????? ??? ?????????? ??? ?????? ??? ?????, ??? ?????????? ?? ??? ????? ?????? ??????
????????? - ????? ?????? ?????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ???. 09/001, ?. 49),

?? ??????????

(?????? ?????),

????????? ??? ??? C. Gulmann, ?????? ???????, M. Watheler (????????), J. C. Moitinho
de Almeida, D. A. O. Edward ??? J.-P. Puisochet, ???????,

????????? ??????????: F. G. Jacobs

?????????: D. Louterman-Hubeau, ?????? ??????? ????????????,

?????????? ?????? ??? ?????? ?????????????? ??? ??????????:

- ? ?????????? ???????, ?????????????? ??? ??? Ernst R?der, Ministerialrat ???
????????????? ?????????? ??????? ???????????, ??? Bernd Kloke, Oberregierungsrat ??? ???
??????????,

- ? ?????????? ??? ?????????? ???????????, ?????????????? ??? ??? J?rgen Grunwald, ??????
???????, \$

?????? ???? ??? ?????? ???????????,

???? ?????? ??? ?????????? ?????????????? ??? ?. Blasi, ?????????????? ??? ??? Hans-W.
Weindl, ??????? ???????, ??? ?????????? ???????????, ?????????????? ??? ??? Ernst
R?der ??? ??? Claus-Dieter Quassowski, Regierungsdirektor ??? ?????????? ??? ?????????
?????? ???????, ??? ??? ???????, ?????????????? ??? ??? J?rgen Grunwald, ???
?? ?????????? ??? 5?? ?????? 1997,

???? ?????? ??? ?????? ?????????? ??? ??????? ??? ?????????? ??? ??? ?? ??????????
?? 25?? ?????????? 1997,

?????? ???? ????????

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1 ?? ?????? ??? 20?? ?????????? 1995, ? ?????? ??????? ??? ?????????? ??? 9
????????? 1995, ?? Finanzgericht M?nchen ???????, ???' ?????????? ??? ?????? 177 ??
????????? ?, ??? ?????????? ??????? ??????? ?? ??? ??????? ??? ?????? 13, ?,
????????? ?, ?????? 1, ??? ?????? ?????? 77/388/?? ?? ???????????, ??? 17?? ??? 1977,
???? ?????????? ??? ?????????? ??? ??????? ???, ??? ?????????? ?? ??? ?????? ?????
????????? - ????? ?????? ????? ?????????????? ?????: ?????????? ?????????? ??? (??
???. ??? 09/001, ?. 49, ??? ????: ??? ?????).

2 ?? ?????????? ??? ??????? ??? ?????? ?????????? ??? ??? E. Blasi ??? ??? Finanzamt
M?nchen ? (????????? ?????????? ???????, ??? ????: Finanzamt) ??? ?????? ??? ??????
????? ?????????? ?????? (?? ????: ???) ??? E. Blasi ??? ?????? ??????
????????? ?????????? ??? ???????, ??? ?? ?????????? ???????, ?? ?????????? ?????????? ???
????????????? ?????? ????? ?????????? ?????? ?????????? ?????????? ??? ??? ???.

3 ??? ? ?????? ??? ?????????? ?????? ?????????? ??? ?? ?????????? ??? ??????????
????????? ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ???, ?? ??????
????????? ??? 13, ?, ??????? ??, ?????? 1, ??? ?????? ???????, ??????????????
???? Umsatzsteuergesetz (???? ??? ??? ??? ?????? ???????, ??? ????: UStG), ???
????? ?? 1980.

4 ?? ??? 4, ?????? 12, ?????? ???????, ??????? a, ??? ?????? ???????, ??? UStG
?????? ?? ???:

«?? ??? ?????? ??? 1, ??????? 1, ?????? 1 ??? 3, ?????????? ?? ???:

(...) 12.

a) ? ?????????? ??????? ??? ?????????? ???????, ?????? ??? ?????? ?????? ??????
?? ?????????? ??? ??????? ??????? ??? ??????? ?? ???????, ?????? ??? ??? ??????? ???
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b) (...) c) (...)

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????????????? ??? ?????? ?? ??????? ?? ???????, ??????? ? ?????????? ??? ??????
["Fremden" (?????)] ??? ?????? ??????? ??????? (...).»

5 ? E. Blasi ??????? ?? ?????? ??????? ?????????? ??? ??????, ??? ???????????, ??? ??
1984, ?????????? ?? ??????? ?????????? ??? ?????? ?? ?????????? ??? ??????????
??????, ??? ?????? ??????? ?' ?????? ?? ??????? ??????? ?????????? ??????????.

6 ??? ?? ??????? ??? ?????????? ?????????? ??? ?? ??????? ??? ?????????????????? ???
??? ?????? ?????????? ??? ?????????? ?????????????? ??? ??????? ??? ?? ?????? ???
????? ?????????? ??? ?????????? ??? ??????? ??? ?????????? ??????? ??? ?????? ??????????
??? ?????????? ?? ?????????? ??? ??????? ??? ??????? ?? ?????????? ?? ??????? ??
????????? . ? E. Blasi ?????????? ??? ?? ?????? ??? ?? ?????????? ??? ??????????????,
????? ??? ?? ??? ?????????? ??? ???????, ??? ??????????????, ??? ?????????? ??? ??
?????????????. ??? ?????????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????????
????????? ?????? ??? ?????? ?????? ?????? ? ?????? ?????? ?????? ?????? ?????????? ?????????? ???
????????? ????.

7 ? ?????? ??????? ??? ?? ??????? ?? ??????? ?? ?????????? ??? ?????????? ??? ??
?????????????, ??? ?????????? ?? ?????????????? ??? ?????? ?????????? ??? E. Blasi,
????? ?????????? ?????? ??? ?? ?????? ?????? ?????? ?????????? ??????????.

8 ??? ?? ??????? ??? ??????? ???????????, ?? ??? ?????? ?????????? ? ?????? ???????,
? ??????? ??????? ?????????? ?????????? ?????????? ??? E. Blasi ?????????? ???
????????? ??? ???????, ?????????? ??????? ??? ?????, ? ??????? ??? ?????? ??????????
?? ?????? ?? ??????? . ? ?????????? ?????? ?????? ?????? ?????????? ?????? ??????????,
????????????? ?? ?????????? ?????? ??? E. Blasi ??? ?? ?????? ??????. ??? ?? ???????
????, ?????? ?? 1984, ?? ??? ?????? ?????????? ?? 25 ?????????? ??? (DM) ???' ???
?????????.

9 ?????? ?? E. Blasi ??? ?? ??????? ??? ??????? ?' ?????? ? ??????? ??????????
????????? ??? ?????? ??????? ?????????? ?????????? ?????????? ??? ?????? ??????????
????????? , ? ?????????? ??????? ??????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????.
?? ?? ?????? ??? ?????????? ?????? ???, ?? ??????? ?????? ??? ?????? ??? ??????????
???? ???????, ? E. Blasi ??????? ?? ??????? ?????????? ??? ?????????? ??? ??????????
?? ?????????? ??? ?? ?????? ?????? ?????? ??? ?????? ??? ?????????? ??? ??????????
????????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ??????
????????? ????. ?????, ?? ??????? ?????? ?????????? ??? ?????? ? E. Blasi ?? ???
????????? ??? ?????? ??????? ?????????? ??? ?????? ??? ??????.

10 ?? ?? ?????? ??????? ??? 7?? ??????? 1987, ?????? ?????? ? ?????????? ???
?? E. Blasi ??? ?? ?????????? ?? 82 043 DM. ?????? ??? ?????????? ??? ??????????
????????? ??? 28?? ??????? 1990, ?? Finanzamt, ?? ?????????? ?????? ???
13?? ??????? 1993, ??????? ??? ?? 151 278 DM, ?? ?? ??????? ??? ? E. Blasi ??? ??
?????? ??? ?? ?????????? ??? ?????? ??? ?????? ?????????????? ??? ?????? ?? ??????
????????? ??? 1?? ?????????? ??? 30?? ??????? 1984.

11 ?????????? ??? ? ?????????? ??????? ??? ?????? ?????? ??? ?????? ??? ??????????
????????? , ? E. Blasi ?????? ?????? ?????? ??? Finanzgericht M?nchen.

12 ? E. Blasi ??????? ?? ?????????? ? ??? ??? ??? ??????????? ??? ?? 1984, ???????
?????????????? ?? ??????? ??????? ???????, ??? ??????????? ??????? ?? ??? ??
????????? ??? ??????????? ??? ??????????? ??? ??????????. ????????, ?? Finanzamt
?????? ??? ?????????? ??? ??????????.

13 ???' ??..., ?? Finanzgericht M?nchen ??????????? ???, ??? ???? ?? ??????????? ???
Bundesfinanzhof ??????? ?? ?? ??? 4, ????? 12, ?? UStG, ? ????? ?????? ???????????
?? ?????????? ?????????? ??????????? ?? ? ?????? ??? ?????????????? ????? ?? ???????
???? ?????? ?? ?????? ?????????? ??????? ??? ?? ?????????? ?????? ???????????. ?
????????? ??????? ?? ?????? ??? ???????, ???, ??? ????? ??????????, ???
????????? ?? ?????????????? ?? ??? ?? ?????? ?????? ?????? ?????????? ?????????? ??
????????? ?? ?????????? ???????, ?? ?????????? ???????, ?? ?????????? ?????????? ?????? ?
?? ?????????? ? ?????? ???????. ? ?????? ?????????? ?????????? ?????????? ?????? ?

14 ?? Finanzgericht M?nchen ??????????????? ???, ?? ????????????? ?? ?????????? ???
???????? ?? ?????? ??? ??????????, ?????????? ??? ? ?????????????????????? ??? ??? E. Blasi
???????? ?? ?????????? ?? ?????????? ??? ???, ?????, ??? ??? ?? ??? ?????????? ???
????????? ??? ?????????? ??? ?????? ?????? ?????????, ?????????? ??? ?????????? ???
????????? ??????. ?????? ?????????? ?????? ?? ?????????? ??? ? ?????????? ???
????????????? ?? ?? ?????????????? ??? ?????? ?????? ?????????? ?????????? ???, ??????????
?? ? ??? ?????????? ?????? ???, ??? ??? ?????????? ??? E. Blasi,
14.4 ?????.

15 ?? Finanzgericht M?nchen ??????????? ??????? ??? ? ???????? ??? ?? ??????? ?? ?? ?? ??????? ??
?????? ?? ??? 4, ?????? 12, ?????? ???????, ??? UStG ?????????? ?? ?? ??? 13, ?,
?????? ??, ?????? 1, ??? ????? ??????, ?? ????? ?????? ?? ???;

?) (..)

?) ??? ?????????? ??????????, ??????????:

1. ?????????? ????????, ????????????????, ?????????????? ??? ???? ?????????? ??? ?????? ????,
???? ?????????????????? ??? ??????? ??? ?????????????? ?????? ? ?????? ??????
?????????? ????????????, ?????????????? ??? ??? ?????????? ?????????????? ?????????? ?
???????, ????????????????, ?????????? ??? ??????????.

(...)»

16 ?????????? ?? ???? 13, ?, ????????, ??, ?????? 1, ??? ?????? ??????? ??????????
????? ?? ?? ?????? ?????? ?????????? ?????????????? ?? ???? ?????????????????? ?? ???? ?????? ??????
????????? ?????????? ?? ??? ?????????????? ?????? ?????????????? ?? ???? ?????? ?????? ???
????? ?????????? ?? ?????????? ???????, ????? ?? ???? ?????? ?????? ??? ??????
????????????? ?????? ??????????????, ?? Finanzgericht M?nchen ?????????? ?? ???? ??????
???? ?????????????? ?? ?? ?????? 4, ?????? 12, ?????? ???????, ??? UStG. ??? ????????,
????? ?? ?????????? ?? ??????? ?????????? ??????????:

«1) ????. ?? ?????? 13, ?, ????????, ??, ?????? 1, ??? ???????, ??? ???????????, ??? 17??, ???
1977, ??? ?????????????? ??, ???????????, ??? ???????, ??? ?????? ???, ??? ???????, ??, ??? ??????»

? ?????? ??????? (????? ?????? ???), ??? ?????? ??? ? "?????? ??????
????????? ??? ?????????????????? ??? ?????? ??? ?????????????? ?????? ? ???
????? ?????????? ??????????" ?????? ??? ?????? ?????? ?????? ?????????? ??
????? ??? ????? ?????? ??????;

2) ?? ?????????? ?????????? ?????????? ??? ????? ??????:

?) ??? ?????? ?????? ?????????? ?????? ?????????? ?? ?????????? ??????, ??? ?????? ??? ??????
?????????;

??? ?????????? ??? "?????? ?????? ?????? ?????????? ??? ?????????????????? ???
????????? ??? ?????????????? ??????", ??? ? ?????????????? ?????????? ??? ?????? ???
??? ?????? ?????????? ??? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ???
?? ?? ?????? ?????????? ?????? ?????? ?????? (????? ??? ??? ??? ??? ???);

?) ???????????, ??? ?? ??? 13, ?, ??????? ??, ?????? 1, ?? ?????????? ? ??????????
?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ??????, ???
????????????? ??? ??? ?? ?????? ?????? ?????? ?????? ??? ?????? ??? ?????? ??? ??????
????? ??????;

3) ?? ?????????? ?????????? ?????????? ??? ????? ??????:

????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ?????????????? ??????
????????????? ?? ?????????? "?????? ?????? ?????? ?????????? ??? ?????????????? ???
????? ??? ?????????? ?????? ??? ?????? ?????? ?????? ?????????? ???????" ??? ??? ???
?? ?????? ??? ?????? ?????? ?????? ?? ??????;»

17 ?? ??? ?? ?????????? ??? ?????? ??, ?? ?????? ?????? ?? ?????????? ??? ??????, ??
????? ?????? ???' ?????? ?? ?? ??? 13, ?, ??????? ??, ?????? 1, ?? ??? ???
????? ??? ?? ?????? ??? ?? ?????? ??? ?? ?????? ?? ?????? ?????? ?????? ?????????? ???
????? ??? ?????????? ?????? ?????? ?????? ?? ?? ?????? ?????? ?????? ?????? ???
????? ??? ?????????? ??????, ?????? ?????? ?????? ?????????? ??? ?????????????? ???
????? ??? ?????????? ?????? ???, ?? ?? ??????, ?????????? ??? ??? ?? ???
????? ?????? ?????? ?????? ?? ?????? ?? ?????? ?? ?????? 13, ?, ??????? ??, ?????? 1,
?? ??? ?????? ?????? ? ?????? ?????? ?????? ?????????? ??? ?????????????? ??????
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??????
????? ?????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ?????? ??? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??????.

18 ?????????? ???' ?????? ??, ??? ?????? ?????? ???????, ?? ??? ???? ?????????????? ???
?? ?????? ??? 13 ?? ?????? ?????? ?????? ?? ?????????? ??? ??????, ??????
?? ?? ?????? ??? ?????? ?????? ?????? ?????? ??? ?? ?????? ??? ???? ?? ?????? ??????
????? ?????? ?????? ?? ?????? ?????? ?????? ??? ?????????????? ?? ??????
????? ??? ?????????? ??? (????????? ??? 15?? ?????? 1989, 348/87, Stichting
Uitvoering Financiële Acties, ?????? 1989, ?. 1737, ?????? 13, ??? ??? 11?? ?????? 1995,
C-453/93, Bulthuis-Grifioen, ?????? 1995, ?. ?-2341, ?????? 19.)

19 ? ????? «????? (...) ??? ?????? ?????? ?????? ?????????? ?????? ?????? ???
????????? ??? ?????? ???, ??? ?????????????? ??? ?????? ??? ?????? ??? ?????????? ???
????? ??? ?????? ?????? ?????? ?????? ???», ??? ?????????? ??? ?????? 13, ?,
????? ??, ??? 1, ??? ?????? ??????, ?????? ?????? ??? ??? ?????? ???
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ??? ?????? ???
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???
????? ??? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???

? ??????? ???? ??? ?????? ?? ??????????? ??????.

20 ??????????? ???, ??? ?????????? ? ??????? ?????????????? ??? ?????? 18 ??? ??????????
???, ??? «????? ?????? ?????????????? ??????????» ?????? ?? ?????????? ??????,
????????? ??? ?????? ??? ?? ?????????? ??? ? ?????? ?????????? ?????????? ??????, ? ????
????? ?????? ??? ?????????? ?????????????? ?????????? ?? ??? ?????????? ??? ??????????????
?????, ??????????.

21 ??? ??? ?????????? ??? ??????? ?????????? ?????????? ?????????????? ??? ?????? ?? ?????????????? ???
????????? ??? ??? ?????? ?????????? ??? ?????????? ??????????, ?????? ?? ?? ?????? 13, ?,
???????, ??? 1, ??? ?????? ??????, ?? ?????? ??? ?????? ?????????? ??????????. ???
??? ?????????? ?????? ?????????? ? ?????? ??? ?????????? , ? ?????? ?????????? ??? ???, ???
????? ??? ?????????? ?????? ?????????????? ??? ?????????? ?? ?????????? ?????????? ?????? ??????
????????? ??? ?????????????????? ??? ?????????? ??? ?????????? ?????????????? ?????? ? ????
????????? ?????? ?????????? ??? ?????? ?? ?????????? ?????? ??? ?????????? ?????? ??????
????????? ??????.

22 ??? ????????, ??? ??? ??? ??? ???????????, ??? ?? ?????? ??? ?????? 13, ?,
???????, ??? 1, ??? ?????? ??????, ?? ?????????? ?? ?????????? ??? ??? ?????? ??????????
????????? ??? ?? ?????????? ???.

23 ?????????????? ??? ?? ??????? ??? ?????????? ?????????? ?????????? ??? ?????? ??????????????
??? ??????? ??? ?????????????? ??? (? ??? ?????? ?????????? ?????????????? ???) ??? ??
????????? ??? ?????? ??? ?????????? (? ??? ?????? ?????????? ?????????????? ???), ??? ??
????????? ??? ?????? ?????????? ??? ?????????? ?????????? ?????????? ??? ?? ?????? ??? ?
????? ?????????????? ?? ?????????? ?????????? ?????????? ??? ??? ??? ?????????? ?????? ???
????????? ???, ??? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ?????????? ???, ? ????
?? ?????????? ?????? ?????? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????? ?????? ?????????? ???.

24 ???????, ??? ?????????? ? ??????? ?????????? ??? ?????? 20 ??? ?????????? ???, ??
????????? ??? ??????? ?????????? ??? ?????? ?????? ?????????? ?? ?????? ?????????? ??
????????? ??????? ??? ??? ?????, ?????????? ?????? ??? ?? ?????????? ??? ?? ?????????? ??? ??
????????? ??? ?????????? ??? ???, ?? ?????? ?????? ?????????????? ?????????? ??? ??
????????? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ?????????? ??? ?????????? ???
??? ?????????? ???, ?????????? ??? ?????? ?????????? ???.

25 ???????, ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????????? ??? ??
????????? ???, ? ?????????? ??? ?? ?????????? ??? ?? ?????????? ??? Bundesfinanzhof ??????? ??? ??
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26 ???????, ?????????????? ???, ?? ?????????? ?????? ?????????? ?????????????? ???????????,
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27 ?????? ??? ?????? ???????, ??? ?????? ?????????? ?????? ?? ?????? ? ?????? ? ?????? ??? ?? ??
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28 ?? ??? ?????? ??? ?????? ??????????? ? ?????????? ?????????? ??? ? ?????????? ??? ??????????
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Finanzgericht M?nchen, ??????????:

?? ?????? 13, ?, ????????, ??, ?????? 1, ??? ?????? ??????? 77/388/??? ??? ???????????, ??
17?? ??? 1977, ??? ?????????????? ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????????? ??
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????? 13, ?, ????????, ??, ?????? 1, ??? ?????????? ?? ?????????? ??? ?????????? ??
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