

@import url(../../../../css/generic.css); EUR-Lex - 61998J0023 - EL

Avis juridique important

1

61998J0023

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(?????? 77/388 ??? ??????????, ??? 4 § 1 ??? 4)

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\$\$\$\$????? 4, ??????????? 1, ??? ?????? ??????? 77/388 ??? ?????????????? ??? ???????????
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Staatssecretaris van Financi?n

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J. Heerma,

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?????? ?????? ?????????????? ????: ?????????? ?????????? ??? (?? ????. ????. 09/001, ?. 49),

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

????????? ??? ??? P. J. G. Kapteyn, ?????????? ??? ??? ?????? ???????, G. Hirsch
(????????) ??? H. Ragnemalm, ????????,

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?????????: H. A. R?hl, ?????? ??????? ??????????,

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- ? ?????????? ????????, ?????????????? ??? ??? A. Bos, ?????? ??????? ??? ??????????
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- ? ?????????? ????????, ?????????????? ??? ??? E. R?der, Ministerialrat ??? ??????????
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- ? ?????????? ??? ?????????? ??????????, ?????????????? ??? ??? H. van Vliet, ?????? ???
????????? ????????, ?????????????? ??? ??? L. Vandenberghe, ?????????? ??????????,

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???? ??????? ??? ?????????? ?????????????? ??? J. Heerma, ?????????????? ??? ?? J. Boele, ??? ?? ??????? ?????????? ?????????? Accountants en bedrijfsadviseurs ALFA BEAG, ??? ?????????? ??????????, ?????????????? ??? ?? J. S. van den Oosterkamp, ?????????? ?????? ??????? ??? ?????????? ??????????, ??? ?? ??????????, ?????????????? ??? ?? H. van Vliet, ??? ?? ?????????? ??? 18?? ?????? 1999,
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1 ?? ??????? ??? 12?? ?????????? 1997, ? ????? ??????? ??? ?????????? ??? 28
?????????? 1998, ?? Hoge Raad der Nederlanden ??????? ?????? ??? ?????? 177 ???
????????? ?? (?? ?????? 234 ??) ??????????? ??????? ?? ????? ??? ?????? ??? ??????? ??
4, ?????????? 1, ??? ????? ??????? 77/388/?? ?? ??????????, ?? 17?? ??? 1977, ???
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???. ???. 09/001, ?. 49, ??? ????: ??? ??????).

2 ?? ??????? ?? J. Heerma ?? ??
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3 ?? ?????? 2, ?????? 1, ??? ?????? ??????? ?????????? ?? ??? ?? ???? ?????????? ?????? ??
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4 ????? ?? ?????? 4 ??? ?????? ????????:

«1. ?????????? ?? "?????????? ????? ?????" ?????????????? ?????, ??? ?????? ?????????????? ??
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2. ??????????????????????????, ??? ?????????? ???? ?????????????? 1, ?????? ??? ??
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3. (...)

4. ?????????????????? ??? ?????????? 1 ??? "????? ?????? ??????????" ?????????? ??? ??
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? ? ? ? ?????????? ??? ?????????? ??? ?????????? ??? ?????????? ??? ?? ???? 29, ??? ?????? ???
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5. (...)»

5 ?? ??? 13, ?, ??????? ??, ??? ??? ?????? ?????? ??? ?? ???? ???' ???
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6 ??????? ?? ??? ?????????? ????, ? ?????????? ?????????? ?????????? ?? ??????????
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7 ? J. Heerma, ? ?????? ??? ?????? ?????? ?????????? ??????????????, ?????????? ?? ?? ??????
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8 ? ?????? ?????? ?????????? ?????????? ??? ?????? ?????? ?????????????? ??????, ??? ??
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9 ?? 1994 ? J. Heerma ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ??????
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10 ? J. Heerma ??? ? ?????? ?????? Heerma ?????? ?? ?? ?????? ??? ?????????? ??? ??
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?????, ? J. Heerma ?????? ?????? ?????? ??? Gerechtshof te Leeuwarden, ?? ???
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11 ? ?????? ?????? ??? ?????? ??? ?????????? ?????? ?????? ?????? ?????????? ??? Hoge Raad
der Nederlanden. ?? ?????????? ??? ?????? ?????? ??? ?? ?????????????? ??? ? ??????
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12 ??? ?? ??????? ??, ?? *Hoge Raad der Nederlanden* ?????????? ?? ?? ?????????? ??
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«???? ?? ?????? 4, ??????????? 1, ??? ????? ??????? ??? ?????? ???, ?? ??? ?????? ?????? ???
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13 ?? ????????, ????, ????, ?? ??????? ? J. Heerma, ? ?????? ??? ?????? ??
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?? ?? ?????? ??? ?????? 2 ?? ?????? ??????.

14 ????????, ?? ?????? ???????????, ??????????? ??? ?????? 26?? ???????????
1996, C-230/94, Enkler (?????? 1996, ?. ?-4517), ?????????? ??? J. Heerma ??????
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15 ? ?????????? ?????????? ?????????? ??? ?? ???? ?????????? ?????????? ?????????? ?????????? ???
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16 ??????????, ? ?????????? ?????????? ??? ? ?????????? ?????????????? ??? ? ????????? ?
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17 ??????????? ? ?????????? ??? ? ??????? ? ???????, ??? ? J. Heerma ??? ??????? ???
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18 ????????????, ??? ???? ?? ?????? ??????????????, ?????? ??? ??????? ??? ??
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????????? 4, ?????? ??????, ??? ?????? ??????, ?? ?????? ?? ?????????? ??? ?????? ??
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19 ??? ?????? ???, ?????????? ???, ?? ?????????? ? ?????????? ??????????, ???
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20 ?????? ?????? ???, ??? ?? ??? 4, ?????????? 4, ?????? ??????, ??? ??? ?????? ??????,
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29, ?? ?????????? ?? ??? ?????? ?????????? ?????????? ??? ?????? ?? ?????????????? ???
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21 ???, ??? ? ?????? ?????????? ?????????? ??? ?????? 22 ??? ?????????? ???, ??
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22 ??????, ??? ?????? ?????? ?? ??? ? ?????? ? ?????????? ??? ?? ??? 4, ?????????? 1, ???
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23 ?? ??? ?????? ??? ?????? ?????????????? ? ?????????? ??? ? ?????????? ?????????? ??? ?
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(????? ??????),

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Hoge Raad der Nederlanden, ????????????:

?? ????? 4, ??????????? 1, ??? ????? ??????? 77/388/?? ?? ???????????, ??? 17?? ???
1977, ??? ??????????? ??? ??????????? ??? ??????????? ??? ??????? ?????, ??? ??????????? ?? ??? ????? ??????
?????? ??????? - ??? ????? ??????? ??? ??????????????? ?????: ??????????? ???????????
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