

?????? C-445/05

**Werner Haderer**

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**Finanzamt Wilmersdorf**

(?????? ??? Bundesfinanzhof

??? ??? ?????? ?????????????? ??????????)

«???? ?????? ?? — ?????????? — ??????13, A, ?????????? 1, ?????????? ?? — ??????????  
????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????? ?? ?????????? ?  
????????????? ?? ?????????? — ?????????? ?? ?????????? ?????????????? ?? ??????????????  
????? ?? ?????????? — ?????? ?????? ?????????? ?????????? ?? ?????????? ?? ??????????»

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????????????? ?????????? — ?????????? ?? ?????????? — ?????? ?????? ?????????? — ??????  
????????? ?? ?????? ?????????????? ?? — ?????????? ?????????????? ?? ??? ??? ??? ??????

(?????? 77/388 ??? ??????????, ????? 13, A, § 1, ?????????? ??)

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

(???. ?????? 38 ??? ??????.)

?????? ?? ?????????? (????? ????)

?? 14?? ?????? 2007 (\*)

«???? ?????? ?? — ?????????? — ??????13, A, ?????????? 1, ?????????? ?? — ??????????  
????????? ?? ?????????????? ?? ?????????????? ?? ?????????????? ?? ?????????? ?? ?????????? ?  
????????????? ?? ?????????? — ?????????? ?? ?????????? ?????????????? ?? ??????????????»

?????? ??? ???????? – ??????? ??? ????? ?????????? ??????? ?? ??? ?????»

???? ?????? C2445/05,

?? ?????????? ?????? ?????? ?????????????? ?????????? ??????? ?? ?????? 234 ??,  
?? ?????? ?? Bundesfinanzhof (???????) ?? ?????? ?? 20?? ?????????? 2005, ? ?????  
????????? ?? ?????????? ?? 14 ?????????? 2005, ??? ?????? ?? ??????????

### **Werner Haderer**

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**Finanzamt Wilmersdorf,**

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

????????? ??? ??? A. Rosas, ??????? ???????, J. Klu?ka, J. N. Cunha Rodrigues, A. Ó  
Caoimh (???????) ??? P. Lindh, ????????,

?????? ??????????: E. Sharpston

?????????: R. Grass

?????? ??? ?? ??????? ?????????? ??? ??????? ??' ?????????? ?????????? ??  
14?? ?????????? 2006,

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

- ? Finanzamt Wilmersdorf, ?????????????? ??? ??? D. Bak,
- ? ?????????? ????????, ?????????????? ??? ??? ?. ?????????? ??? ?? ?. ????????,
- ? ??????? ????????, ?????????????? ??? ??? I. M. Braguglia, ?????????????? ??? ???  
G. De Bellis, avvocato dello stato,
- ? ?????????? ??? ?????????? ??????????, ?????????????? ??? ??? ?. ??????????????  
??? W. Mölls,

???? ?????? ?? ?????? ?????????? ??? ??????? ?? ??????? ?? ?????? ?? ?????? ??  
??? 8?? ?????? 2007,

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

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1 ? ?????? ?????? ?????????? ?????????????? ?????????? ??? ?????? ?? ?????? ??  
????????? 1, ??????? ??, ??? ?????? ?????? 77/388/??? ??? ??????????, ??? 17?? ???  
1977, ??? ?????????? ??? ?????????? ??? ?????? ???, ??? ?????? ?? ??? ??? ??????  
????? ?????? – ?????? ?????? ?????? ?????????????? ????: ?????????? ??????????  
???? (?? ????. ????. 09/001, ?. 49).

2 ? ?????? ??? ?????????? ??? ?????? ?????????? ??? W. Haderer,  
????????????? ??? ?????????? ??? ?????? ???, ??? ??? Finanzamt Wilmersdorf (???  
????: Finanzamt) ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?? ??? ??????????  
????????? ??? ??? ?????????????? ??? (???: ???) ??? ??? ?????????? ??? ??

???? 1990 ??? ??? ?????????????? ?????????????? ??? ?????? ?? ?????????? ?????????? ??????????  
(``freier Mitarbeiter``) ??? ???????? ?????? ??? ???????.

**?? ?????? ???????**

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

3 ?? ????? 13 ??? ????? ?????? ?????? ?? ???:

«A. ?????????? ?????????? ?????????????? ?????? ?????? ??????????????

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

[...]

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

?) ?? ?????????? ?????????? ??? ?????????????? ??? ?????????????? ??? ?? ???  
????????? ??? ?????? ? ?????????????? ??????.

[...]»

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

4 ??? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?? ?? ?????????? ???  
Bundesfinanzhof:

- ?? ?????? ??? ?????? 4, ?????? 21, ?????? b, ??? ?????? ??? ?????? ??? ?????? ???  
????????? (Umsatzsteuergesetz), ?? ??? ?????? ??? ?????? ??? ?????????????? ?????????????? ???  
????????? ??? ?????? ??? (??? ????: UStG), ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????? ?????????????? ? ?????????????? ?????????????? ???  
????? ?? ?????????? ??? ?????????????? ??? ?????????? ??? ?????? ?????? ?????????? ???  
?? ?????? ? ?????????? ?????????????? ??? ???????, ???,

- ??? ?? ?????? 4, ?????? 22, ?????? a, ??? UStG, ?????????????? ??? ?????? ???  
????????? ??? ?????????? ? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
?? ??????.

**? ?????? ??? ?????? ??? ?????? ??? ?? ?????????????? ???????**

5 ?????? ?? ??? ?????? ??? ?????????? ?, W. Haderer ?????????????? ??? ?????? ???  
?? ?????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ?????? (``Volkshochschule``), ????

????????? ?????????? ??? ?????????????????? ?? ??? ????? ?????? ?????????????????? ??? ??  
????????????? ??? ????? ?????????????? ?? ??? ?????? («Elternzentrum»). ??? ???? ?? ??? ???? ?, ?  
????????? ??? ?????? ??? ?????????????? ?????????????? ??? ?????? ?????????? W. Haderer  
????????? ??? 30 ??? ??????????????.

6 ?? ?????????? ??? ?????? ??? ?????? ? W. Haderer ??????? ??? ?????????? ??? ??????  
????????????? ??? ?????? ??? ?????????? ?? ?? ?????????? ?????? ??? ?????????? ??? ?????????? ??? ??????.  
?? ?????????? ??? ?????? ?????????? ?????? ?????? ?? ??? ?????? ??? ?????? ??? ?????????? «?????????  
????????» ??? ??? ?????? ??? ?????????? ?????????? ??????.

7 ?? ??????? ??? W. Haderer ?????????????? ??? ?? ?????????? ?????? ??? ??????????  
??? ?????????????? ?? ?????? ????. ?? ?????????? ?????????? ??????????, ?? ??????????  
?? ?? ?????? ??? ?????????????? ??? ?? ?????? ????. ? W. Haderer ??? ??? ?????? ???  
?? ?????????? ?????????? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????  
????????? ?????????? ??? ?????????? ?????????? ??? ??????????, ?????? ??? ?? ? ??????  
????????? ??? ?????? ?????????? ??????????.

8 ??? ??????? ??? ?????????? ???, ? W. Haderer ??? ?????? ??? ?? ????  
????????? ??? ?????????? ??? ??????????, ?????? ??? ?????????? ?????????? ??? ?? ?? ?? ???  
????? ? ??? ?????? ?????????? ??????????.

9 ? Finanzamt, ?? ?????? ??? ?????? ??? ?????? ??? W. Haderer ??? ??? ??? ?? ?? ??  
1989-1991, ??? ?????? ??? ?? ??? ?????? ?????????? ???' ?????? ??? ?? ?? ?? ?? ??  
1990, ?????????? ??? ? ?????????????? ??? ?????????? ??? ?????????? ??????????????  
????????? ??? ?????? 4, ?????? 21 ? 22, ??? UStG.

10 ? Finanzgericht ??????? ?? ??????? ??? ?????? ??? ?????? ??? W. Haderer ??? ??  
????????? ??? ?????? ???, ?????????? ??? ?? ?????? ?????????? ??? ?? ?? ?? ?? ?? ?? ??  
??? ?????? ?????? ?? ??? UStG.

11 ?? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? Bundesfinanzhof, ? W. Haderer  
??????????, ?????? ???, ??? ?? ?????????? ?????????? ??? ?????? ?? 1990  
????????????? ??? ?? ??? ?????? ??? ?????? 13, ?, ?????????? 1, ?????????? ?? ?? ?? ??, ???  
????? ??????.

12 ?? Bundesfinanzhof ?????? ??? ?? ?????? ??? ?????? ??? ?????? ??? ?? ?? ?? ?? ?? ?? ??  
????? ???' ?????????? ??? ?????? 13, ?, ?????????? 1, ?????????? ??, ??? ?????? ???????,  
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????????? ?????????????? ???  
«????????? ??? ?? ?????????? ??? ?????? ?????? ?????? ?????????? ??? ?????? ?????????? ???  
?????». ???????, ??? ?????? ??? ?????? ??? ?????? ?????? 1, ?????????? ??, ??  
Bundesfinanzhof ?????????? ??, ??? ?? ?????????? ? ?????????? ??? ?? ?? ?? ?? ?? ??  
????????? ???????, ? ?????????? ?????????? ??? ?????????? ?????????? ?????????? ???  
????????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ?????????? ?????? ??  
????????? ??? ?????????? ???, ? ?????? ? ?????? ??? ?????? ??? ?????????? ?????? ???  
????????? ??? ?????????? ???, ??? ?????? ??? ?????? ??? ?????? ??? ?????????? ?????? ???.

13 ?? ?? ??????, ?? Bundesfinanzhof, ?????????? ??? ? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???, ?????????? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ??????:

«????? ?? ?????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???

?? ?? ?????? 13, ?, ?????????? 1, ????????, ??? [????? ??????] ????? ???? ?  
????????????? ?????? ??? ?????? ??? ?????????? ?????? ?????? ??????/?????????  
????????????? ?? ?????????? ??? ?????????? -???????, ?????????? ??? ??????-? ???  
?? ??? ? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????? ?  
????????? ?? ?????? ??? ??????;»

### ??? ??? ?????????? ??????

14 ?? ?? ?????? ?? ?????? ?????????? ?????, ???' ??????, ?? ?????? ?????? ???  
?? ?? ?? ?????????????? ?????????? ??? ?????? ??? ?????? ??? ?? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????  
???' ?????? 13, ?, ?????????? 1, ????????, ??, ??? ?????? ??????.  
?????????, ?? ?????????? ??? ?????? ?????? ??, ??? ?? ?????????? ?? ?? ??? ?????? ???,  
????? ?? ?????????? ??? ?????? ?????? ??? ?????? ?????? ?????? ??? ?????? ??????  
?????????, ?? ??? ?????? ? ??????, ?? ?????????? ??? ?? ??? ?????? ??????, ???  
?? ?????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?????? ?????? ???  
???? ?????? ??? ?????? ?????? ??? ?????? ?????? ??? ?????? ?????? ???.

15 ? Finanzamt ??? ? ?????? ?????????? ?????????????? ??? ?? ?????????????? ??? ??  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? . ??????????, ?  
????????? ?????? ??? ? ?????? ??? ?????? ?????? ?????? ?????? ??? ??  
????????????? ??? ?????? ??? ?????? ??? ?????? ?????? ??? ?? ??? ???.

16 ???????, ?????????? ??? ?? ?????? 13, ?, ??? ?????? ?????? ?????? ???  
????????? ??? ?? ?????? ?????????? ?????? ?????? ?????? ?????? . ? ?????? ???  
??? ?????, ??????, ??? ?? ?????????? ?????? ?????? ?????? ?????? ?????? ???  
??? ?????????? ??? ?????? ?????? ?????? ?????? ??? ?? ??? ?????? (??.,  
????????? ??? 12? ?????? 1998, C?149/97, Institute of the Motor Industry, ?????? 1998,  
. I?7053, ??? 18, ??? 1? ?????? 2005, C?394/04 ??? C?395/04, ???, ?????? 2005,  
. I?10373, ??? 16, ??? ??? 14? ?????? 2006, C?401/05, VDP Dental Laboratory, ???  
?? ??? ?????? ?????? ??? ?????? ??? ?????? 24).

17 ??? ?? ?????????? ??? ?????????? ?? ?????????? ??? ?? ?????? 13 ??? ???  
????????? ?????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ?????? ??? ??  
????????? ??? ?????? ?? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?? ??? ??? ???  
????? ??? (?? . ?????? ??? 25? ?????? 1999, C?349/96, CPP, ??????  
1999, ?. I?973, ??? 15, ??? 8? ?????? 2001, C?240/99, Skandia, ?????? 2001, ?. I?1951,  
????? 23, ??? ?????????? ??? ?????? ??? 15).

18 ?? ??? ?? ?????????? ??? ?????? ??? ?????? ?????? ??? ?????????? ?????? ?????? ??  
????????? ???, ?????????? ??? ?? ?????? ?????? ?????? ?????? ?????? ?????? ??? ??  
????? ??? ?? ?????? ?????? ??? ?????? ?????? ?????? ?????? ?????? ?????? ?????? ???  
????????? ??? ?????? ??? ?????? ?????? (?? . ?????? ??? 20? ?????? 2002,  
C?287/00, ?????? ??? ?????? 2002, ?. I?5811, ??? 43, ??? ?? 20?  
????????? 2003, C-8/01, Taksatorringen, ??? 2003, ?. I?13711, ??? 36). ??????, ?  
????????? ??? ?????? ?????? ?? ?????? ?????? ?? ?????? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ???  
????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? (??.  
????????? ??? 6? ?????? 2003, C?45/01, Dornier, ?????? 2003, ?. I?12911, ??? 42,  
?? 26? ?????? 2005, C?498/03, Kingscrest Associates ??? Montecello, ?????? 2005, ?.  
I?4427, ??? 29, ??? ??? 8? ?????? 2006, C?106/05, L.u.P., ?????? 2006, ?. I?5123, ???  
24). ?????? ?????? ? ?????? ??? ?????? ?????? ?????? ??? ?????? ??? ?? ??? ???  
????????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? 13 ?????? ??

????????????? ??? ????? ?????? ??? ?? ?????????????????? ?? ?????????????? ?? ???  
????????? ??? ????? ?????????????? (??., ??? ??? ?????? ???, ?????????? ??? 18?? ??????????  
2004, C?284/03, Temco Europe, ??????? 2004, ?. I?11237, ????? 17, ????? ???, ??? ??????  
??? ?????????????? ??????????????, ?????????????? ?????? ?????? ??? ????? ??????????,  
????? 47).

19 ?? ??? ?????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??  
????????? ??? ?? ?????????? ??? ?????????? ???, ??????????, ??? ?????????? ???  
????????? ? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ???  
????? ?????? ?????? (??., ??? ??? ?????? ???, ?????? ??? 7?? ?????????? 1999,  
C?216/97, Gregg, ??????? 1999, ?. I?4947, ??????? 16 ??? 20).

20 ??? ?????? ??? ?????? ??? ??????, ??? ?????????????? ??? ??? ?????????? ??? ?????? ??  
????? ?????? ??? ? W. Haderer ?????????? ?????????? ??? ?????? ?? ??? ??????????????  
??? ?????? 13, ?, ?????????? 1, ????????, ??? ?????? ?????? ?????????? ??????????  
??????.

21 ?? ?? ??????, ?????? ?? ?????????? ?? ?????????????? ??? ?????? ?? ?????????? ??? ??  
????? ?????????? ??? ?????? 13, ?, ?????????? 1, ????????, ??? ?? ??? ?????? ??????, ??? ??  
????? ?????? ?????????? ??? ??? ?? «?? ?????????? ?????????? ??? ?????????????? ???  
????????????? ??? ?? ?????? ?????????? ??? ?????? ?????????? ?????????????? ??????».

22 ?? ?????? ???, ?????????????? ??? ?? ?????? 13, ?, ?????????? 1, ?????????? ??, ???  
????? ??????? ??? ?????????????? ??? ?????? «????? ? ?????????????? ???  
?????????», ??? ?????????????? ??? ?????? ???.

23 ??????? ?? ?????? ?????????? ??? ?????????? ?????????? ?? ??? ?? ?? ?? ???????  
????? ??? ?????? ?????????????? ??? ?????????? ??? ?? ??? ?????? ??????, ? Finanzamt  
??????????, ??????????, ???, ?????????? ??? ?????? ??? ?????? ?????????? ??? ??????????  
????? ?????? ??? ?????????? ??? ???, ??? ?? ?????????? ?????????? ??? ?????????????? ???  
????????? ? W. Haderer ??? ?????????? ??? ?????????? ??? ?????? ??? ?????????? ???  
??? ?????? ?????????? ??? ?????? ??? ?????????? ??? ?????????? ??? ?????????? ???  
????? ?????? ?????????? ??? ?????? ??? ??????. ? Finanzamt ?????????? ???, ??? ??  
????? 13, ?, ?????????? 1, ????????, ???, ??? ?????? ?????? ???, ?????? ??? ?????????? ?  
????????????? ???, «?? ?????? ??? ?????? ??? ?????? ??? ??????» ? «?? ??????????????  
????????? ???, ?????????? ? ??????????????», ? ??? ?????? ?????? ?????????? 1, ?????????? ?,  
????????????? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????????????? ???, ??????????????  
????????????? ??? ?????? ?????????? ??? ?????? ??????????.

24 ??????, ?????? ??? ?????? ??? ?????? ??? ?? ?????? ??? ?????????????? ??? ??  
????????? ??? ?????? 13, ?, ?????????? 1, ????????, ???, ??? ?????? ?????? ??????????  
????? ?????? ?????? ?????????, ? ?????????? ?????????? ?????????? ??? ?????? «????? ?  
????????? ??? ?????? ??????» ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ??? ?????? ?????? ???, ??? ??? ??? ?? ?????????? ??? ?????? ???  
????? ?????? ?????? ?????????? ??? ?????? ?????????? ??? ?????? ??? ?????? ???  
????????? ??? ??? ?????????? ??? ?????? ?????????? ??? ?????? ?????????? ??? ?????? 17 ???  
????????? ??????.

25 ??????, ??? ?????? ??? ?? ?????????? ??? Finanzamt ??? ??? ?????? ???  
????????? ??? ?????? ?????????? ?????? «?????» ? «?????????» ??? ???  
????? ??? ?????????? ?????????? ?????????? ???, ?????????? ??? ??? ?????? ???  
????????? ??? ?????? ??? ??? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? (?. ??????????????)

?????? Kingscrest Associates ??? Montecello, ????? 25).

27     ???? ?????? ??????????? ???????????, ??????? ?????????? ???????, ?? ???????????, ??? ??  
?????? ??, ?? ??????????? ??????, ?? ?? ?????????? ????? ????? ????? ??????????????? ??????? ??  
«?????? ? ??????????????? ??????????» ????. ??? ????? ?????? ??? ?????? 13, A, ?????????? 1,  
????????? ??, ??? ?????? ???????.

28      ????????, ??? ?? ?????????? ? ?????????? ??? ?????? 13, A, ?????????? 1, ?????????? ?,  
???? ????? ???????, ??? ?????? ?? ?????????? ?? ?????????? ?? ?????????? ? ?????????? ? ??????????????  
????????????? ??????, ???????, ?? ?????????? ??? «????????? ?????????? ??? ?????????? ??? ??????????????  
??? ??????????????».

29 ????? ??????? ?? ?????? ?????, ??????? ???? ?? ?????????? ?????????? ??? ? W.  
Haderer ??????? ?? ??????? ?? ??????????????, ?????? ??? ?? ?????????????? ??? ?? ??  
Finanzamt ??? ?? ?? ?? ?????? ??? ?? ?? ?????????? ?? ??? ?? ?????????????? ??? ?? ???????  
????? ?? ?? ?????? 23 ?? ?????????? ?? ????????????, ?? ?????? ?? ???????, ??????,  
????? ?? ?? ?????? ?? ?????????? ?? ??????????? «????????? ??????».

30      ? ?????????? ????? ??????? ?????? ?????? ?? ?????????? ?????? ??? ?????????? ?????? ???? ?????????? ????  
????????? ??? ????? ?????????????? ??? ?????? 13, A, ?????????? 1, ?????????? ??, ???  
????? ?????? ?????????? ??? ?????? ???, ???? ??? ?????? ?????????? 1, ?????????? ??,  
????????? ??? ?????????????? ??? ?????? ?????????? ??? ??' ?????? ????.

31      ?????????????? ?????? ?????????? ??????????????????, ??? ???????????, ?? ??????????  
?????????, ?????????? ??? ?????? ?????????? ?????????? ?????? ?????? ??? ??????????????  
????????????? ??? ?????????? ??? ??? ?????????? ??? ??????????????. ???????, ?  
????????? ??? ?????? 13, A, ?????????? 1, ???????? ??, ??? ????? ?????????? ??????  
????????? ??? ??? ?????????????? ??? ?????? ??? ?????????? ?? ?????????? ???  
????????????? ?? ?????????????? ??? ??? ?????.

32      ????????, ??? ?????????????? ? ???????, ? ?????????? ????? ?????????????? ?????????? ???  
????????????? ???' ?????? ??? ?????? ?????? ?????????? ?????????? ?????? ?????? ??? ??????????  
??? ?????????? ??? ??? ?????????????? ??? ?? ?????????? . ????????, ?????? ??????????  
??????? ?????? ?????????? ?????? ?? ??? ??????????, ???? ??? ?? ??? ??????????, ????.  
?? ???? ?????? ?????? ? ?????????.

33      ????? ??????? ???? ?????? ??????, ??? ?????????????? ??? ??? ?????? ?????? 5 ??? 8 ???  
????????? ??????????, ??? ?????????? ?????????? ??? ?????????????? ??? ??? ??? ?????? ??? ?????? ??? ??  
???????????, ?????????????? ???????????, ?????? ???????? ?? ?????????? ??? ? W. Haderer  
???????? ??? ?????????????? ??? ??? ????? ?????????? ??? ??' ?????? ???, ?????? ?????? ???, ??? ???? ??????  
«????????? ??????». ??? ??? ?????? ?????? ??????????, ?????? ?????, ?? ??? ? W.  
Haderer ??? ??? ?????? ?????? ?????????? ?????????? ?? ?????????? ?????????? ??? ??????????  
???. ????????. ????????. ????????. ????????. ????????. ????????. ????????. ????????.

34 ??????, ??? ??? ????? ?????? ?????? ??? ?????????? ??????????? ?????????? ??? ? W.  
Haderer ?????? ??? ?????????? ??? ?????? ??? ?????????? ?????? ?????????? ??????????  
??? ?????? ?? ?? ?????????? ?????? ??? ?????????? ?????? ?????? ?????????? ?????????? ???  
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????????, ?????? ?????????? ?????? ??? ?????? ?????? ?????? ??? ?????????? «?????????  
????????» ??? ??? ?????? ??? ?????????? ?????? ??? ??????, ? W. Haderer ???  
????????? ??? ?? ??? ?????? ?????????? ?????????? ??? ?????? ??? ??????????  
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35 ??? ?? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ?????????? ??????,  
????????? ??? ?? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?????????? ?????? ???  
??? ?????????? ??? ?????? ?????????? ??? ?????? ???, ??? ? W. Haderer ??? ??? ??? ??? ??????  
????????? ??? ??? ?????? ?????????? ??? ??' ?????? ???, ???, ??????????, ??????, ??? ???  
????????? ??? ?????????? ???, ??? ?????? ??? ?????????? ?????? ??? ?????????? ??? ??????????, ??  
????? ??? ?????????? ?????? ??? ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ???  
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36 ? ?????????? ?????????? ??? ? ?? ?????????? ?????????? ?? ?????????? ??? ?????? ??? ??  
????????? ??? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?? ??????  
????????? ??? ?????? 13, A, ?????????? 1, ?????????? ?? ??? ??, ??? ?????? ?????????? ??  
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????????? ???, ?? ?????????? ?????????? ?? ??? ?????????? ??? ?????????? ??? ?????????? ???  
????????? ??? ?? ??? ?????? 1, ?????????? ??, «?????????».

37 ????????, ?? ?????? ??? ?????? ??? ?????? ??? ?? ??? ?????????? ?????????? ??? ??????  
13, A, ?????????? 1, ?????????? ?? ??? ??, ??? ?????? ?????? ??????, ?????? ????, ???  
????????? ??? «????????? ? ?????????? ?????????? ??????????», ?? ?????????? ?????? ???  
????????? ???, ?? ?????? ?? ?????????? ??? ?????? ??? ?? ??? ?????? ?????????? ??????????  
??? ?????? ??? ?????? ??? ?????? ?? ?????????? ??? ?????? ??? ?????? ??? ?????? ???  
??? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????? ???  
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38 ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ??????, ??? ?????????? ??????  
????? ?? ?????? ??? ?????? ???, ??? ?????????? ??? ?????? ??? ?????? ??? ?????????? ??? ??????  
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????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 1,  
????????? ??, ??? ?????? ???, ??? ?????? ??? ?????? ?? ?? ?????????? ?????? ??? ?????? ???  
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39 ?????????? ??? ? ?????? ?????????? ??? ?????? ?? ??? ?????? ?????? ?????? ??? ?????? ???

??? ?????????? ?????????????? ??? ?????? ??????? ??? ?????? ??? ?????????? ??????????????, ?' ???  
????????????? ?? ?????????? ??? ??? ?????????? ??????. ?? ?????? ??? ?????? ??????????????  
???? ?????????? ?????????????? ??? ?????????? ??? ?????? ??? ?????? ??????????, ??? ?????????????.

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

??? ?????????? ??? ?????? ??? ?????????? ??? ?????? ??? ?????????? ??? ?????, ?? ??????????????????  
??? ??? ?????? ??? ?????? ??? ??? ?????????? ??? ?????????? ?????????? ??? ?????? ??? ???  
????????????? ??? ?????? ?????????? ?????????? ?????????????? ??????????????, ?????? ???  
????????? ?????????? ??? ?????????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ???  
????????? ??? ?????????????? ??? ??? ??? ?????? ?????????? ?????? ???' ??????????  
??? ?????? 13, ?, ?????????? 1, ?????????? ??, ??? ?????? ?????????? 77/388/??? ???  
?????????, ??? 17? ????? 1977, ??? ?????????? ??? ?????? ?????????? – ?????? ?????? ??? ???  
????, ??? ?????????? ?? ??? ?????? ?????? ?????????? ?????, ??? ?????? ??? ??  
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??? ??? ?????????? ??? ??' ?????? ??? ??? ?????? ?????????? ?????????? ??? ?????????? ?  
????????????? ??????????. ??? ?????? ?????????? ?????????? ?????????? ?? ?????????? ??? ??????.  
? ?????????? ??? ?????????? ??? ?????????? ??? ?????? ??? ?????? ???.

(?????????)

\* ?????? ??????????: ? ??????????.