Downloaded via the EU tax law app / web

??????? ??? ??????????? (????? ?????) ??? 27?? ????????? 2008 – Vollkommer ???? Finanzamt Hannover-Land I

(??????? C?156/08)

«????? 104, ?????????? 3, ??? ?????????? ??????????? – ???? ?????? ??? – ????? 33, ?????????? 1 – ?????? ??? ???? “????? ?????? ????????” – ????? ??????????? ????????»

??????????? ????????? – ?????????? ??? ?????????? – ????? ?????? ???????? – ????? ??????? ????? ???????????? ????? – ?????????? ?????????? ????? ??????? ????? ??????? ??? ????????? ????? ?????? ???????? (?????? 77/388 ??? ??????????, ????? 33) (??. ??????? 32-35 ??? ???????.)

???????????

?????? ???????? ???????????? ????????? – Niedersächsisches Finanzgericht – ???????? ??? ?????? 33, ?????????? 1, ??? ??????? 77/388/???: ????? ??????? ??? ??????????, ??? 17?? ????? 1977, ???? ??????????? ??? ?????????? ??? ?????? ?????, ??? ???????? ?? ???? ?????? ?????? ???????? – ????? ??????? ????? ???????????? ?????: ?????????? ?????????? ???? (?? ???. ???. 09/001, ?. 49), ??? ??? ?????? 401 ??? ??????? 2006/112/?? ??? ??????????, ??? 28?? ????????? 2006 , ??????? ?? ?? ????? ??????? ????? ???????????? ????? (?? L 347, ?. 1) – ?????????????, ??? ??? ????????? ??? ??????????? ?????? ??? ????? ??????????? ???????? (Grunderwerbsteuer), ??? ??????????? ??????? ????????? ??????????? ???????, ??????????? ???? ???? ?????? ????????, ?? ? ????? ?????????? ???????????, ??????????, ??? ???????? ??? ???????????? ????????? ??? ??? ??????????????? ??????? ?????????

??????????

?? ????? 33 ??? ????? ??????? 77/388/??? ??? ??????????, ??? 17?? ????? 1977, ???? ??????????? ??? ?????????? ??? ?????? ?????, ??? ???????? ?? ???? ?????? ?????? ???????? – ????? ??????? ????? ???????????? ?????: ?????????? ?????????? ????, ???? ???????????? ?? ??? ?????? 91/680/??? ??? ??????????, ??? 16?? ?????????? 1991, ???? ??? ?????? ??? ????????? ?? ?????? ?????, ??????????? ???? ?????????? ?? ???????????? ????????, ?? ??????????? ??????????? ??????? ??? ??????? ??????????? ???????? ??? ???? ???????? ??? ????? ??? ??????????????? ??? ??? ?????????? ??? ????? ??? ??? ??????????? ???????? ??? ??? ??? ???????? ???????, ???? ? ?????????? Grunderwerbsteuer, ?????????? ???? ??? ????? ????? ????? ?????????? ???? ???? ???????????? ????? ??????? ????? ??? ??????? ??? ?? ???? ?????? ?????? ??????, ?????? ????? ??? ????? ??? ????????? ????? ?????? ????????.