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Finanzgericht Hamburg

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1)

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2)

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(1) ?????? 2006/112/? ??? ???????????, ??? 28?? ??????????? 2006, ??????? ?? ?? ??????
????????? ?????? ?????????????????? ?????? (?? 2006, L 347, ? I).

(2) ????????? (??) 952/2013 ??? ????????? ?????????????? ??? ??? ??????????, ??? 9??
????????? 2013, ??? ?? ?????? ??? ?????????? ?????????????? ?????? (?? 2013, L 269, ? 1).