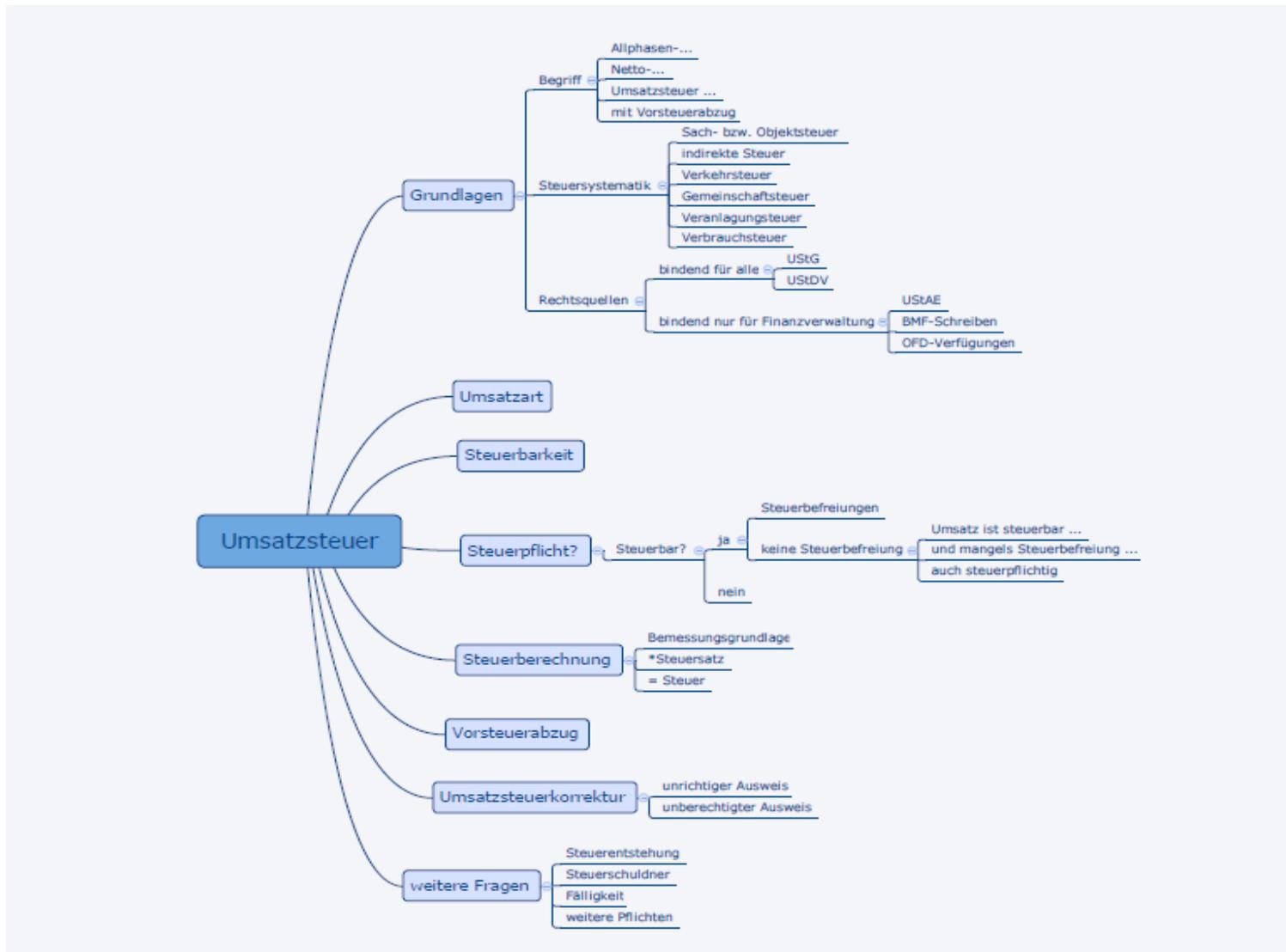
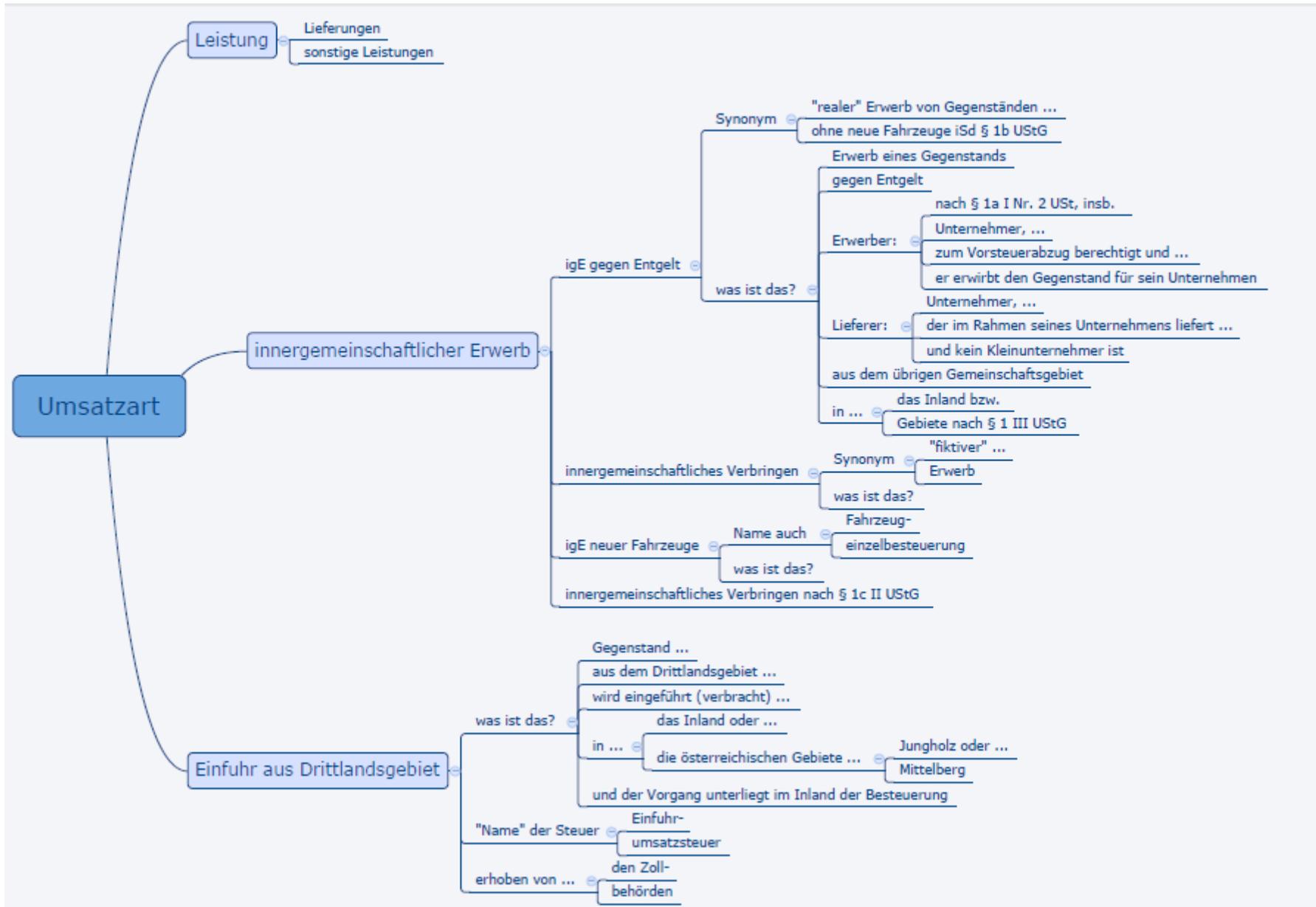
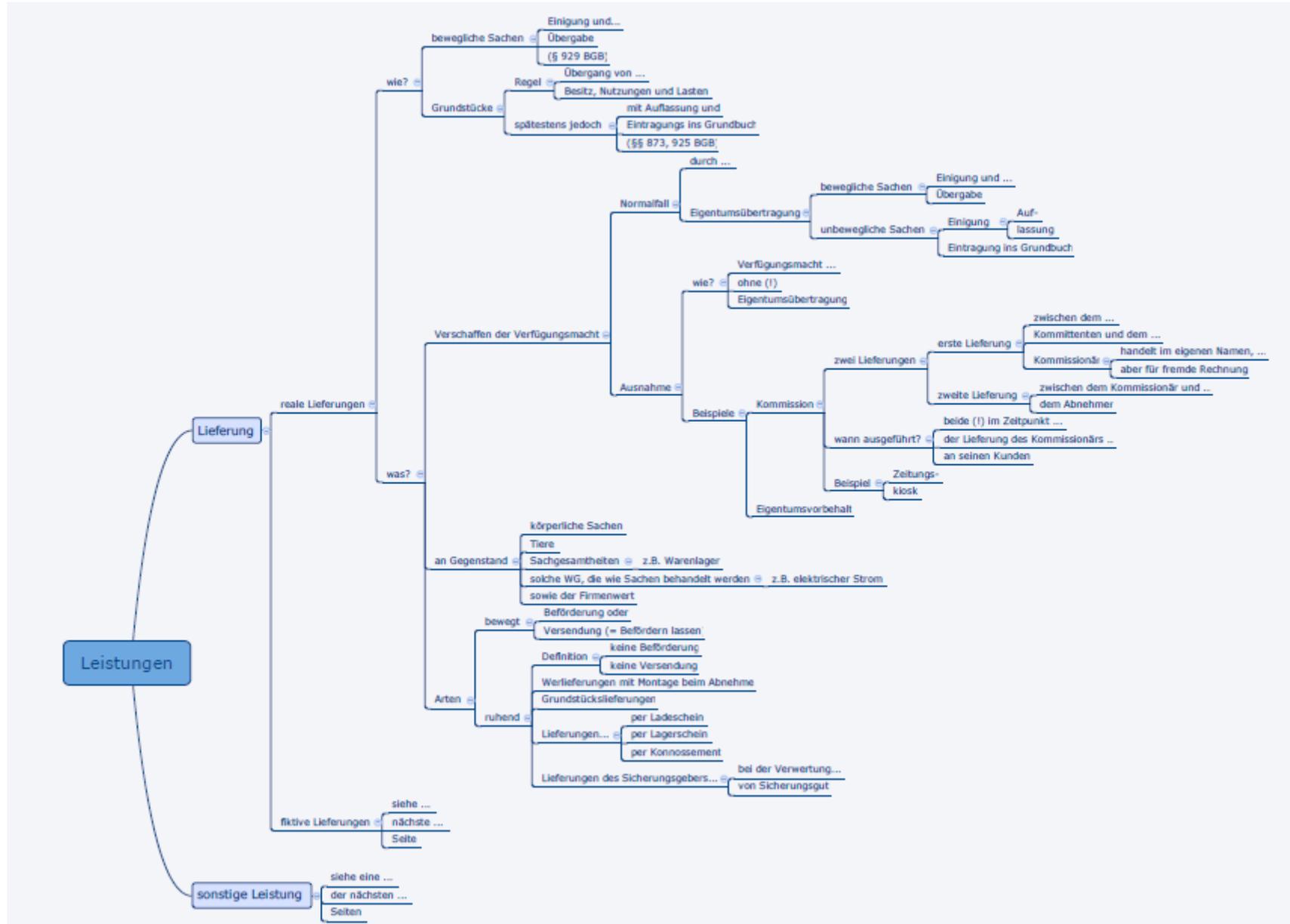
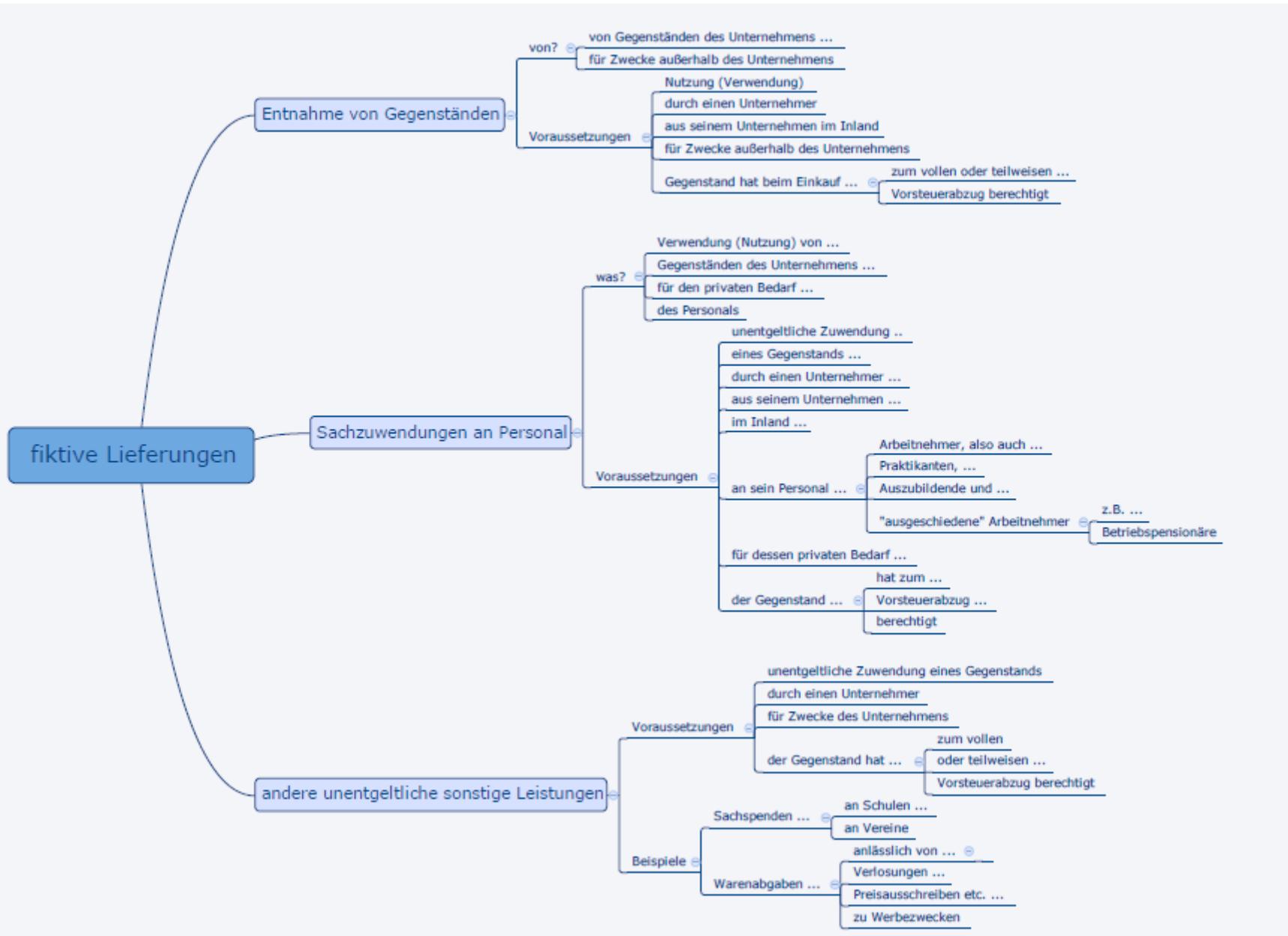


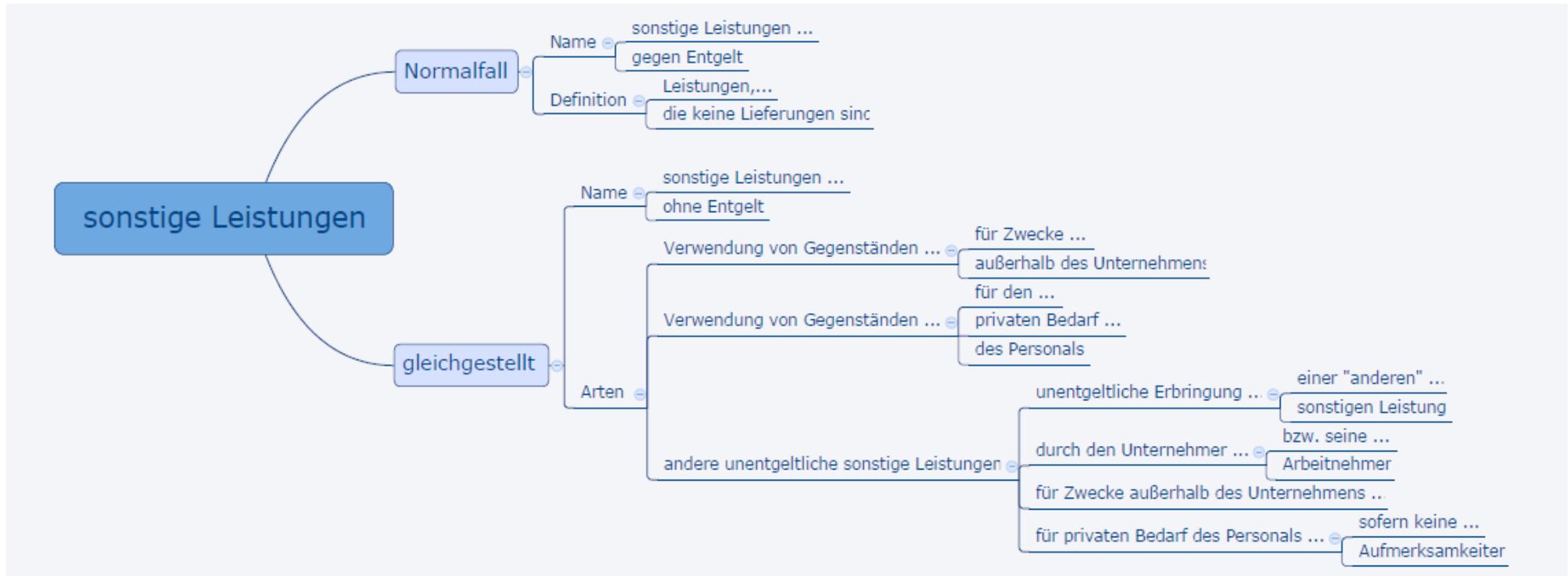
Webinar Umsatzsteuer

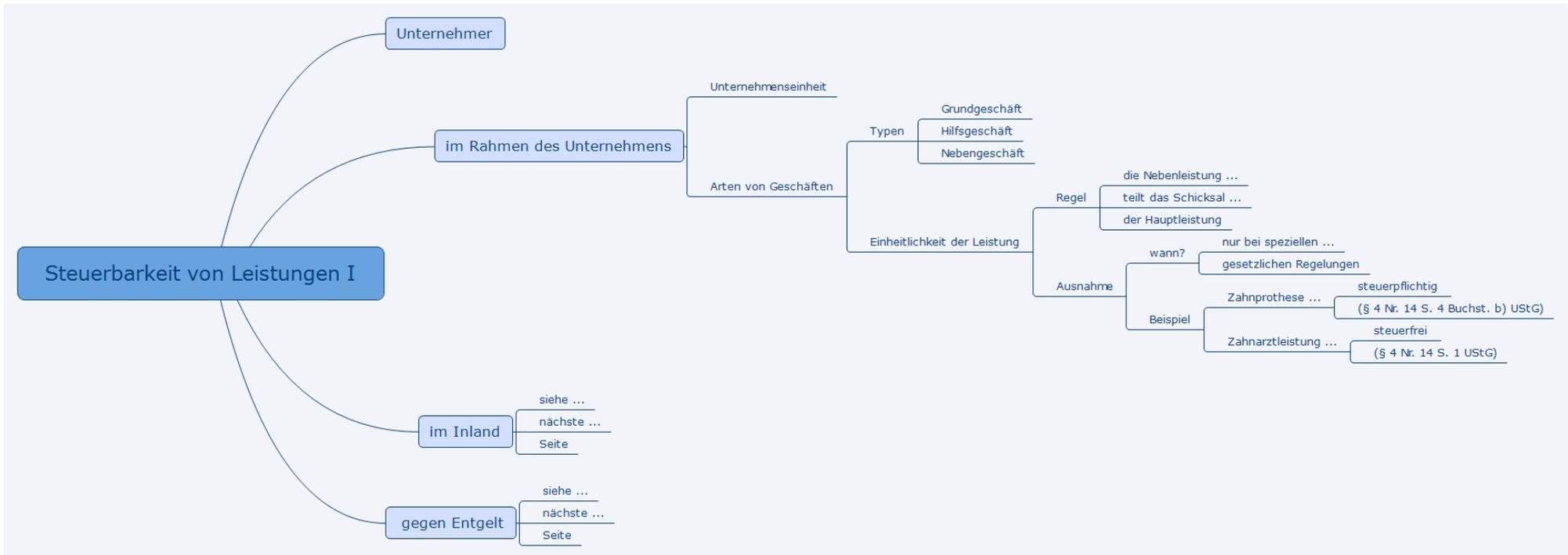


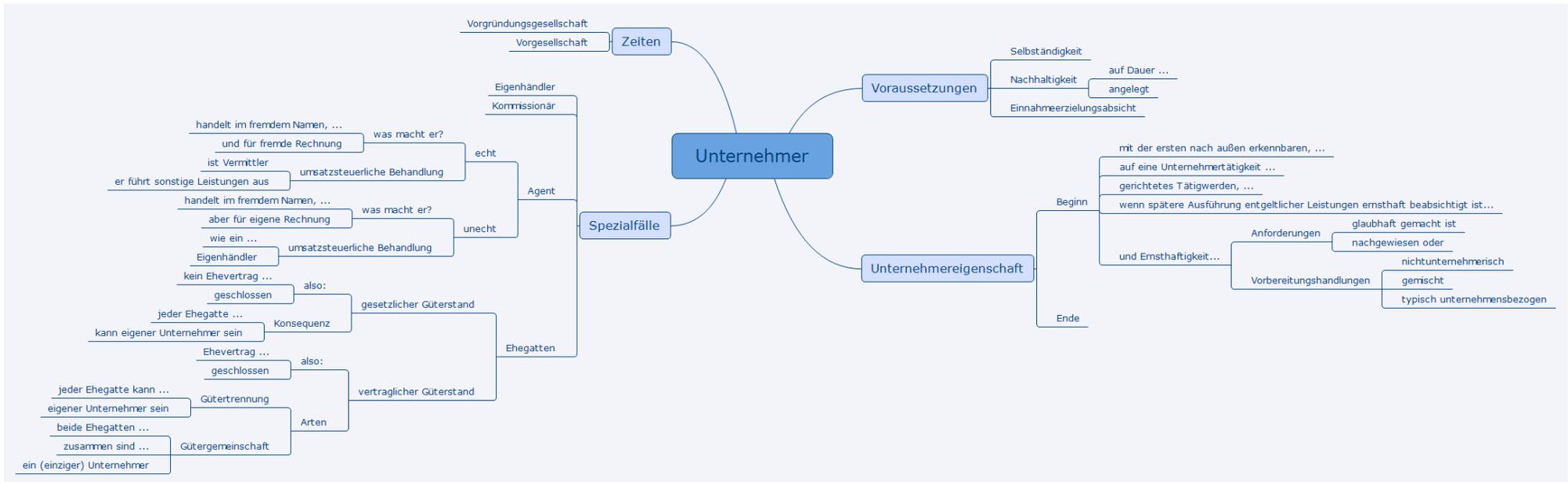




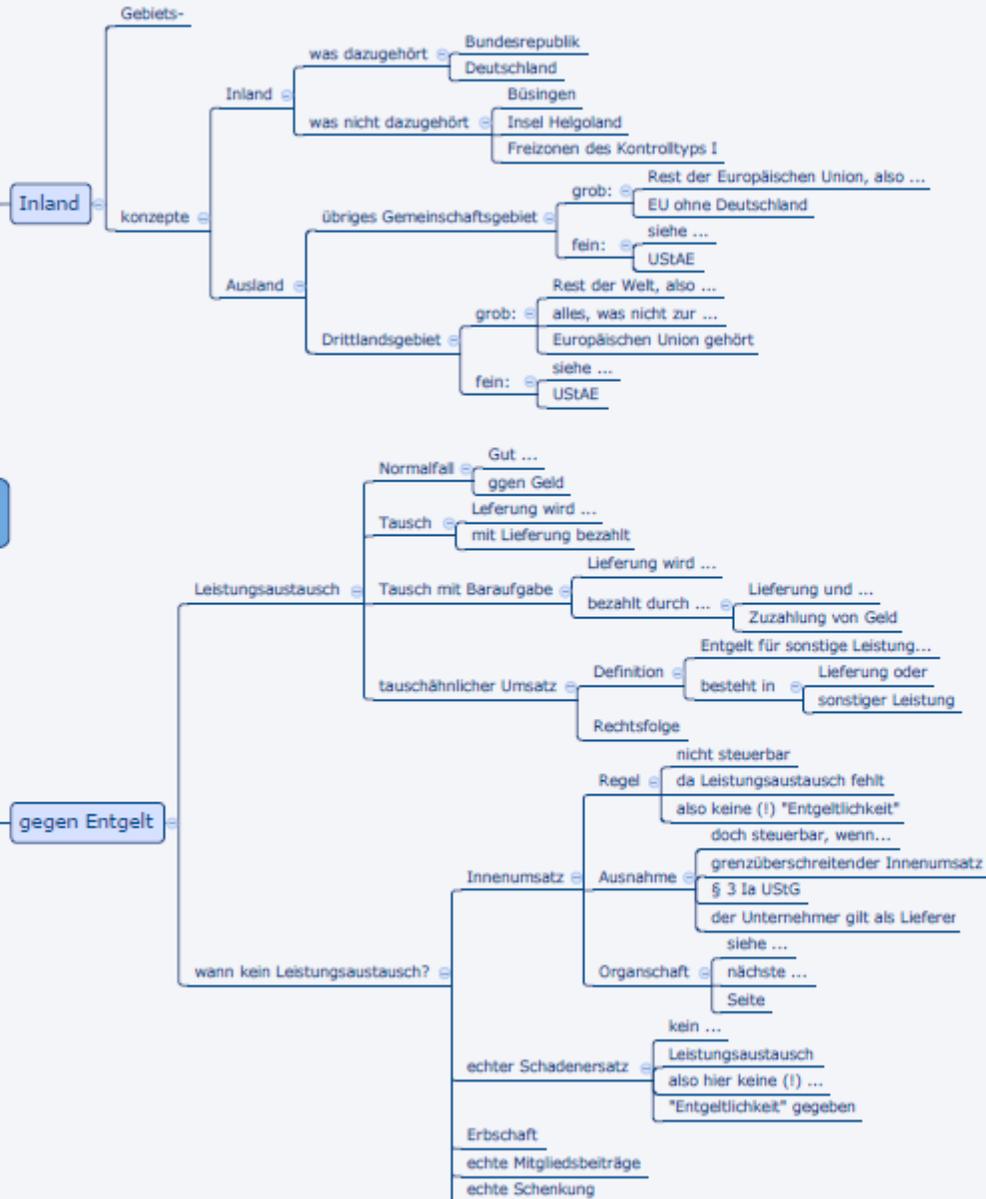


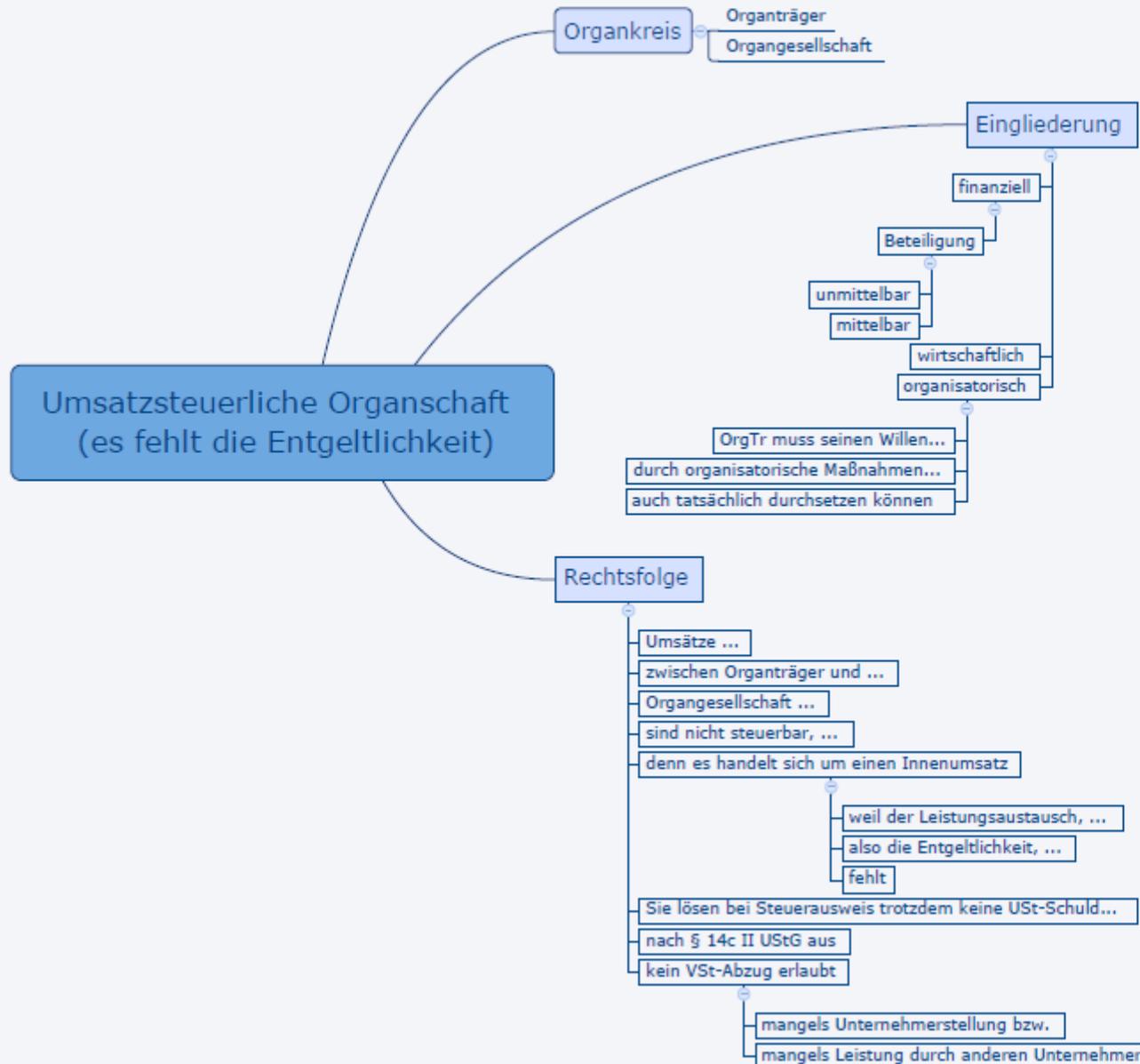






Steuerbarkeit von Leistungen II





Ortsbestimmung sonstige Leistungen

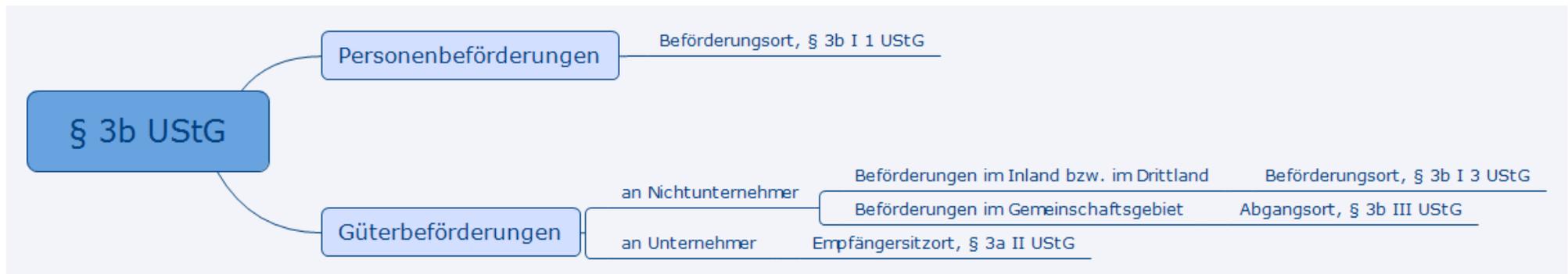
Sonderregeln (vorrangig prüfen)



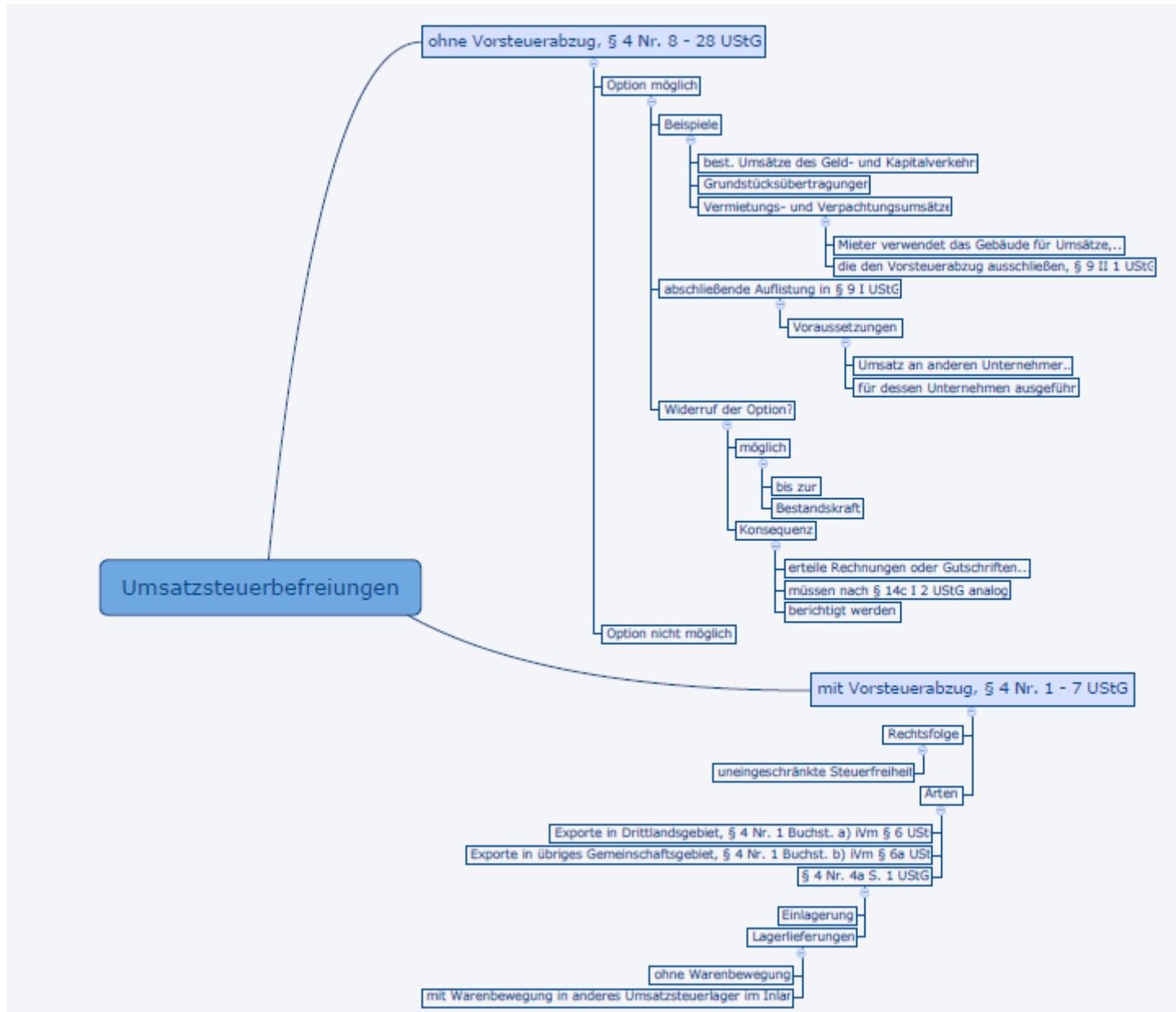
t...
mer

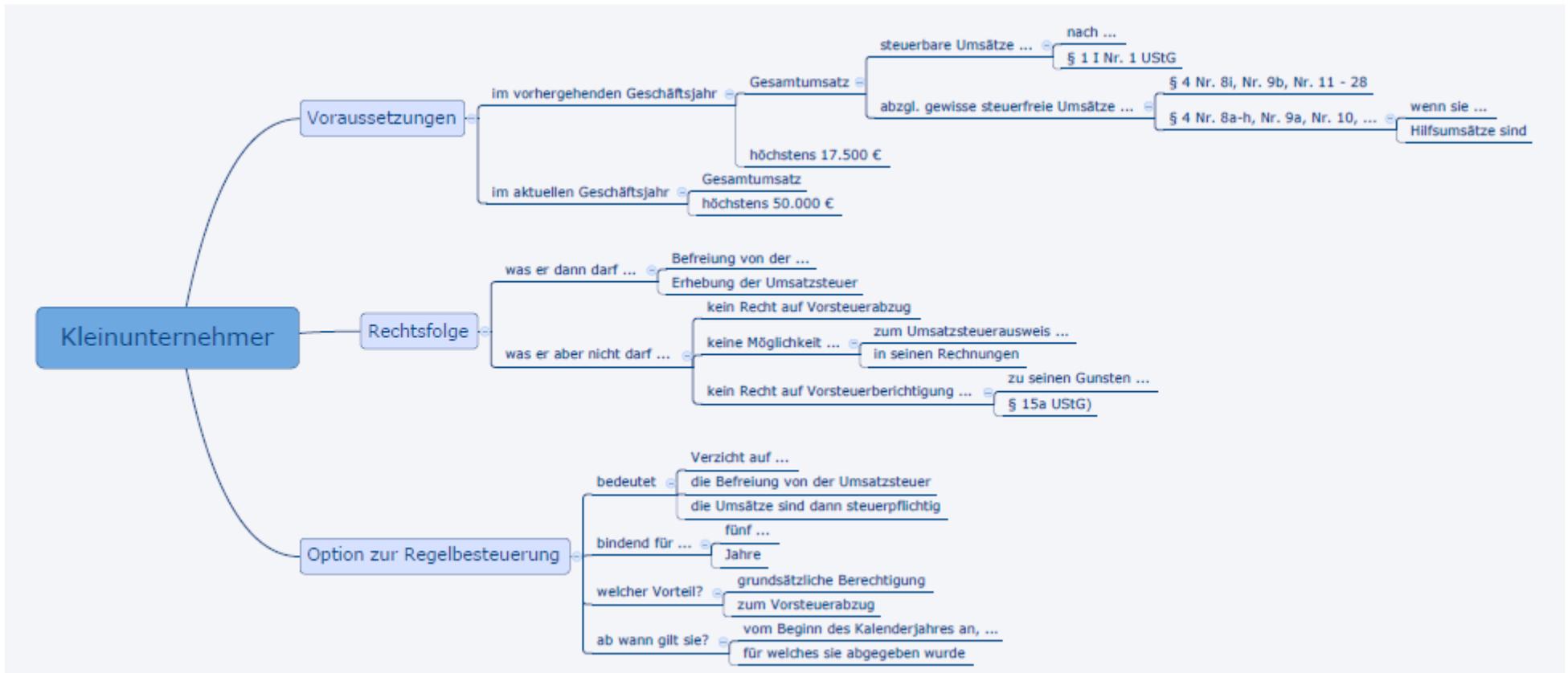
Grundsatzregeln

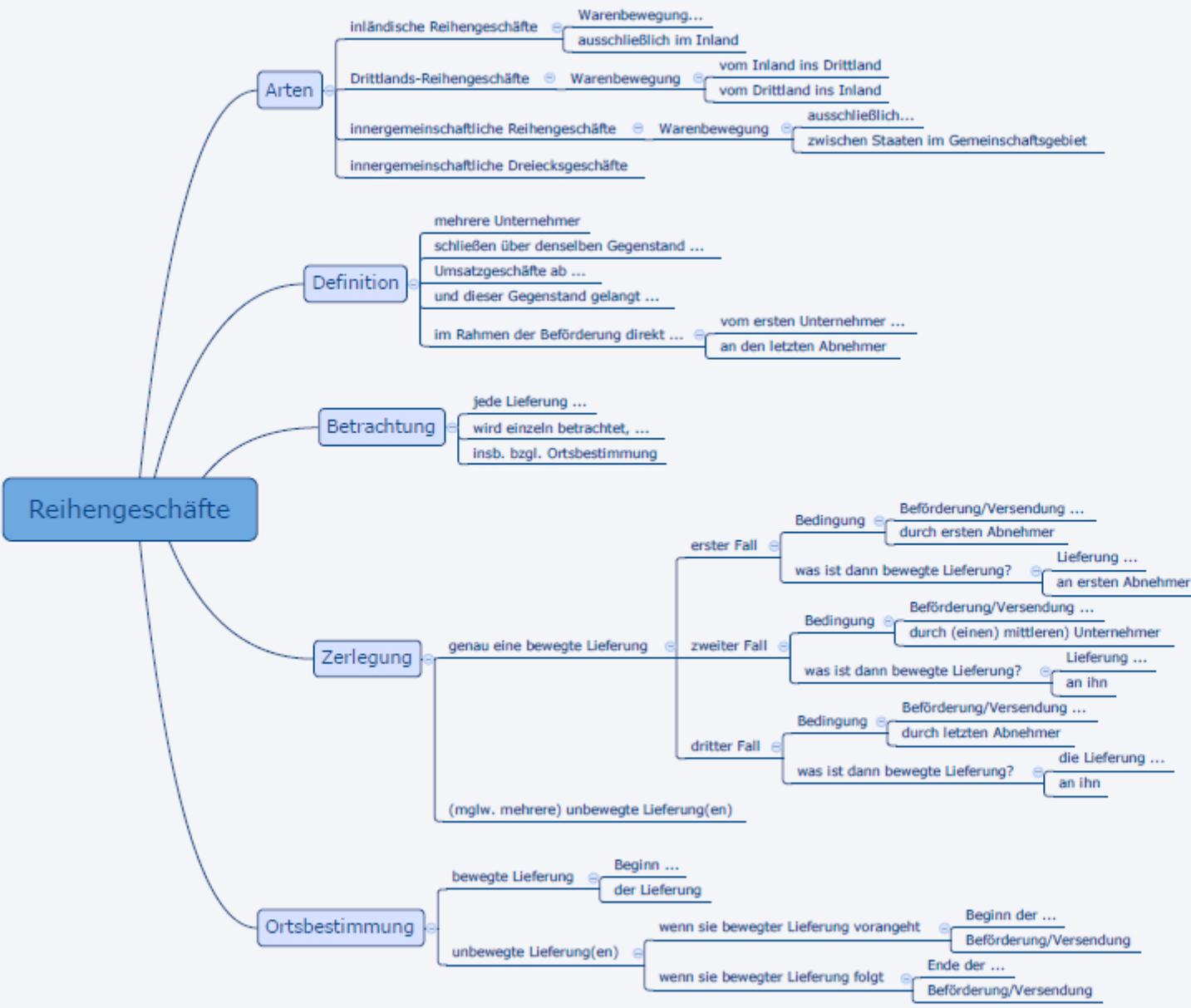
- siehe ...
- nächste ...
- Seite





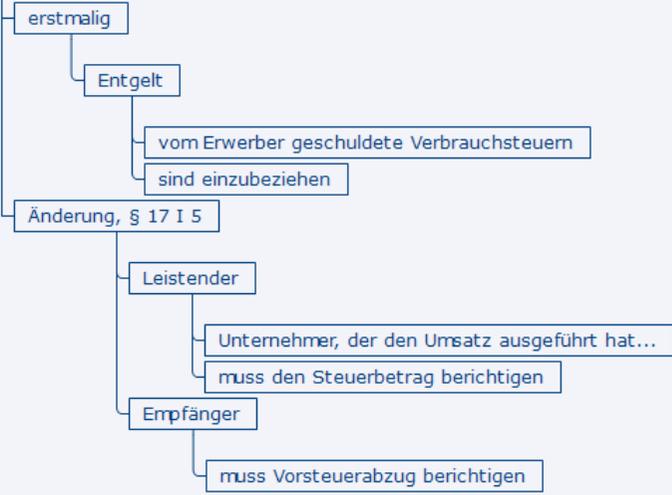






Inneregemeinschaftlicher Erwerb

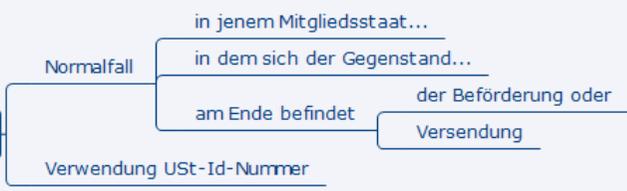
Bemessungsgrundlage



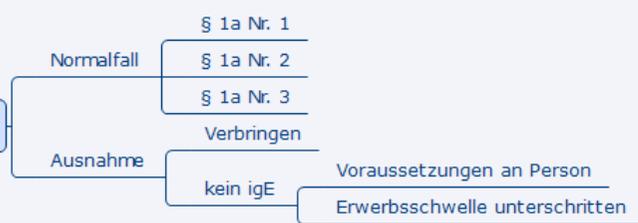
Steuersatz



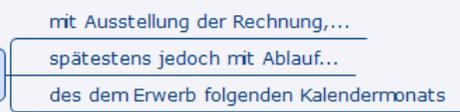
Ort



Voraussetzungen



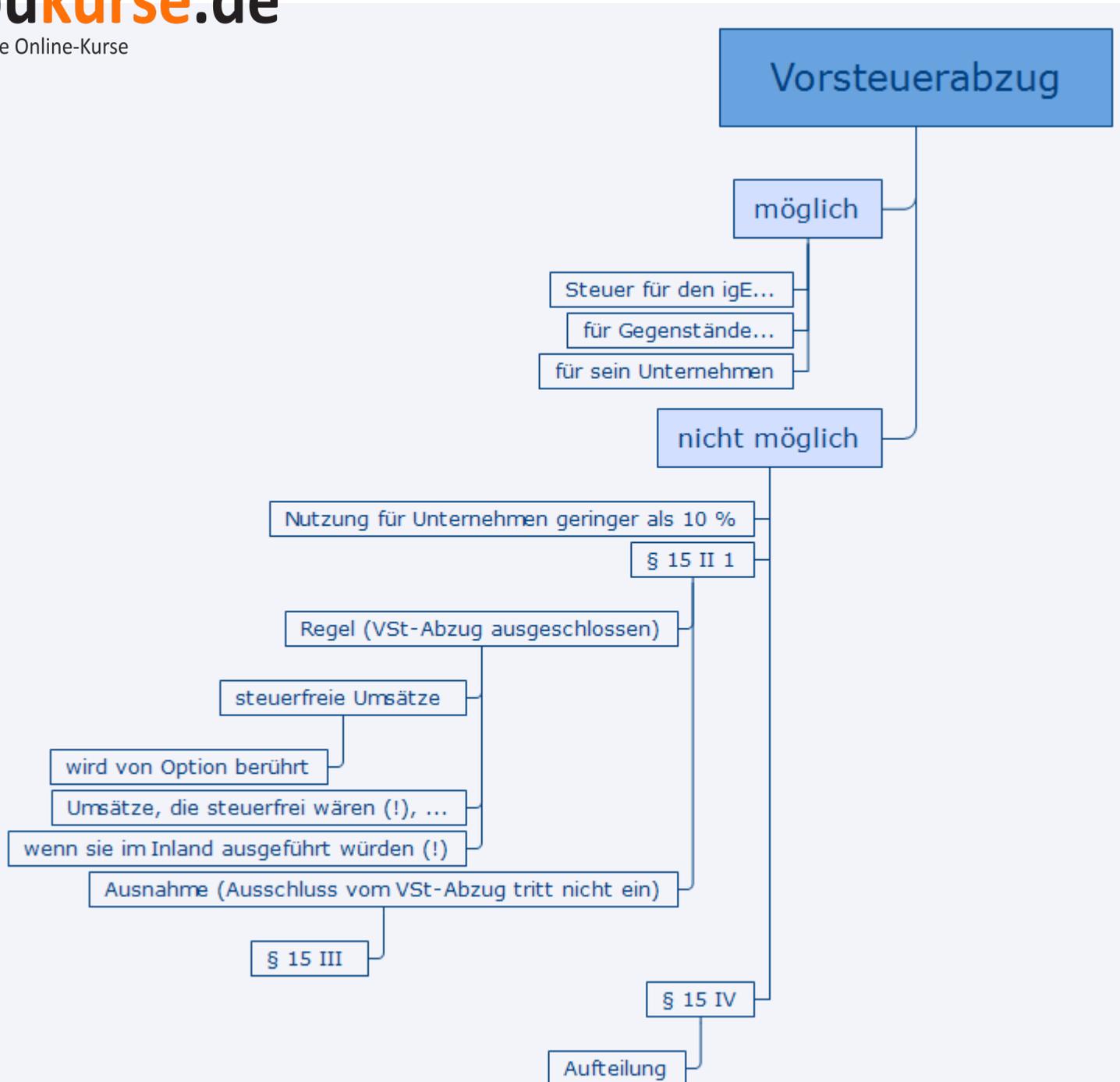
Entstehung



Schuldner

Erwerber

Vorsteuerabzug



Einfuhr aus Drittlandsgebiet

Definition

Einführung (Verbringung) ...

von Gegenständen aus Drittland

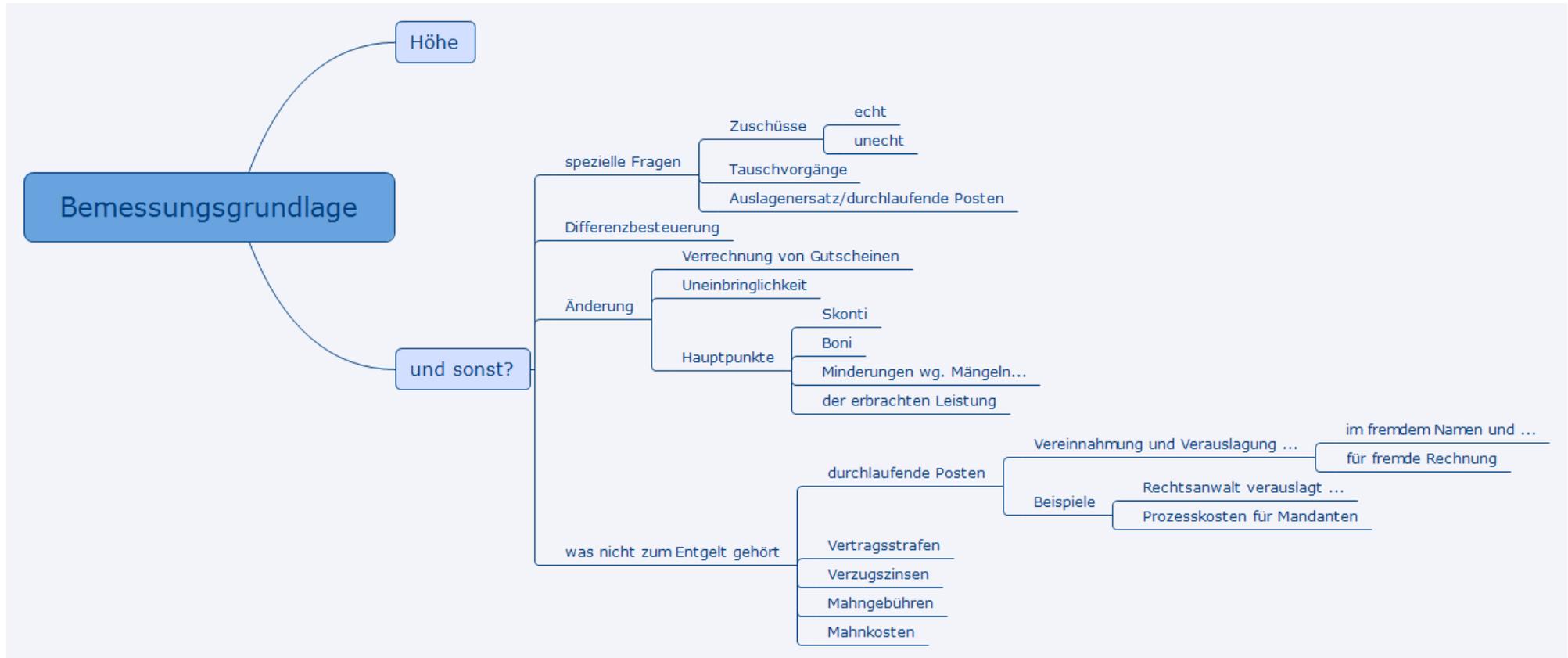
ins Inland

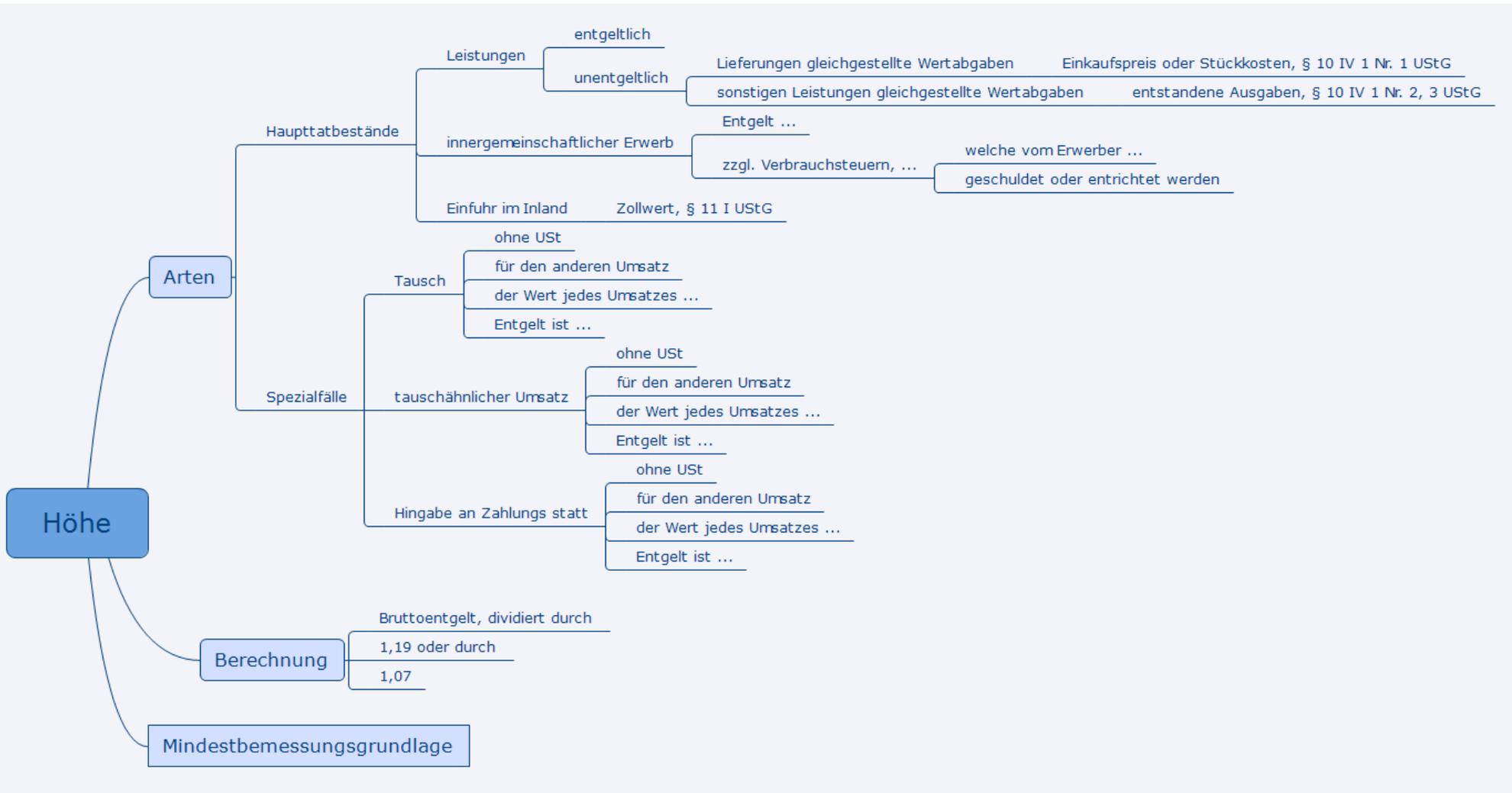
oder Jungholz und Mittelberg

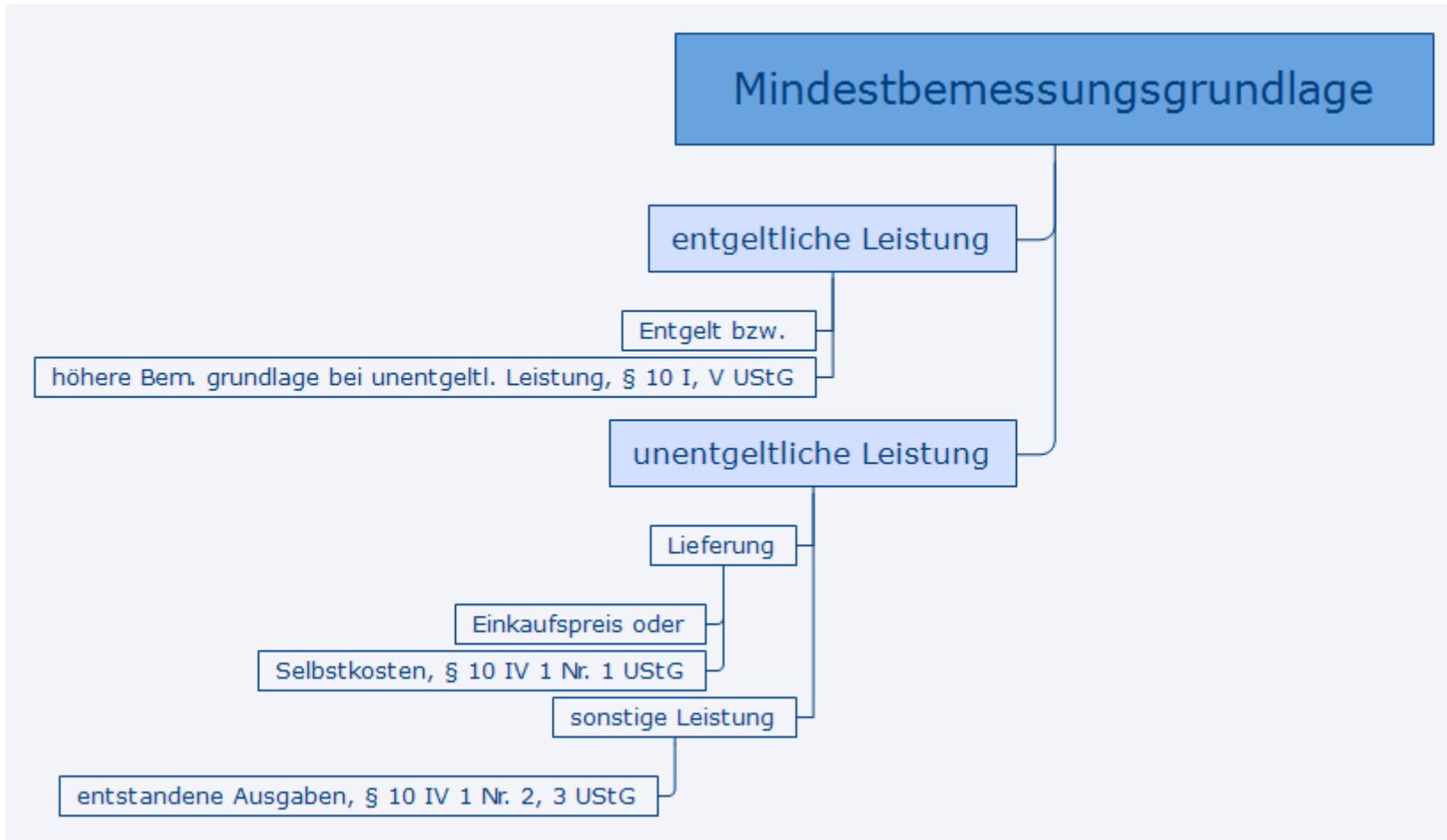
und der Vorgang unterliegt ...

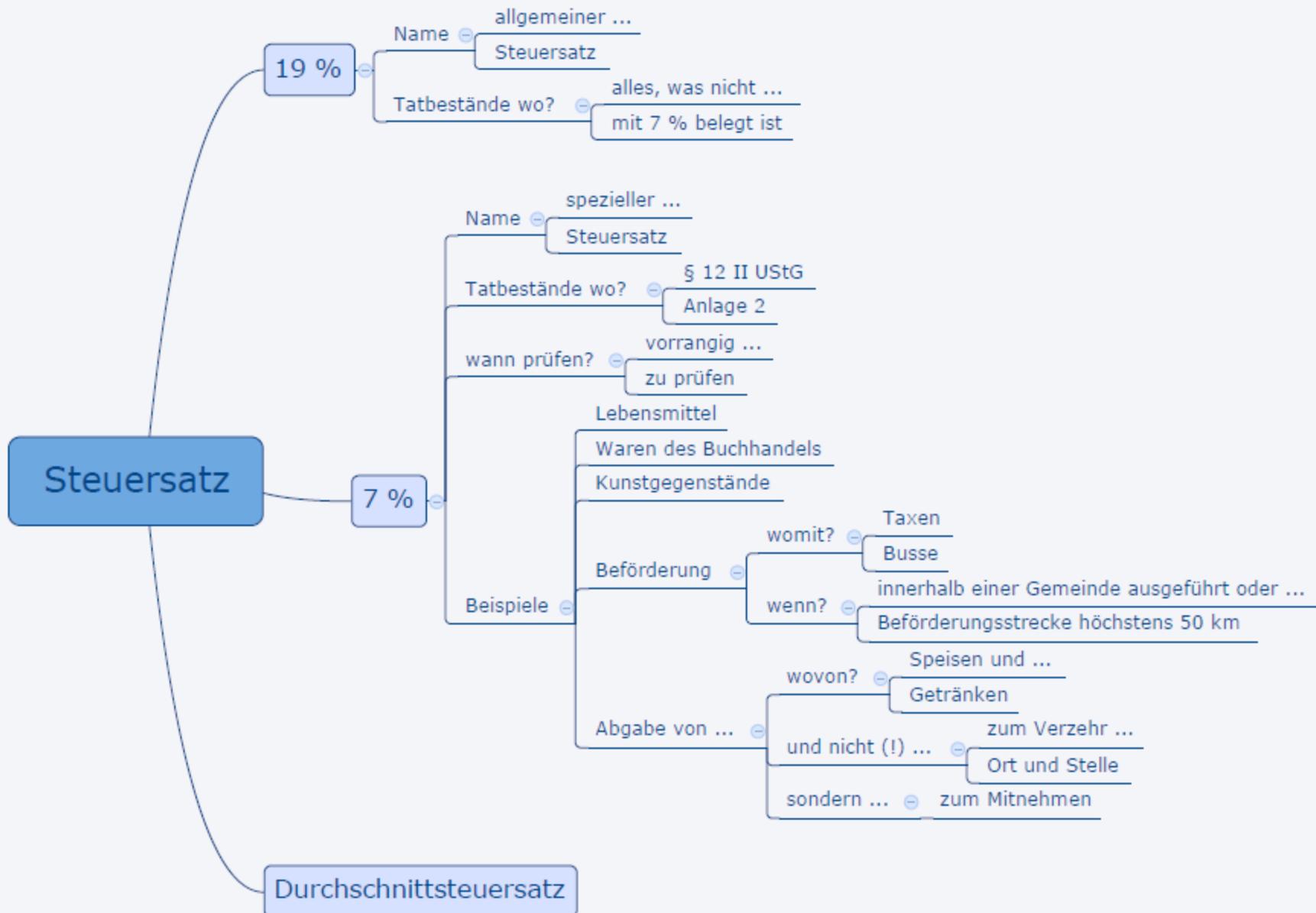
im Inland ...

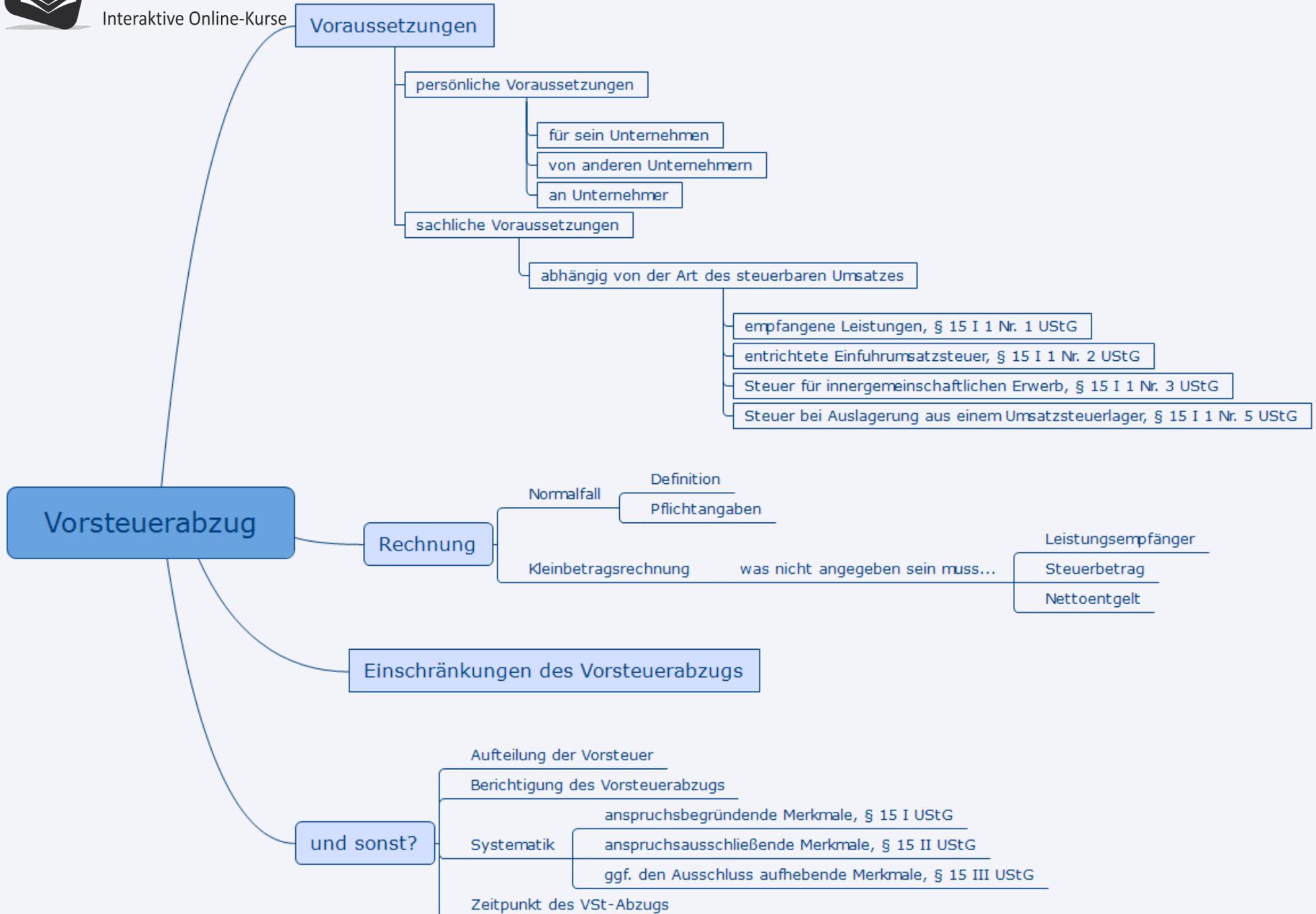
der Besteuerung











Einschränkungen des Vorsteuerabzugs

