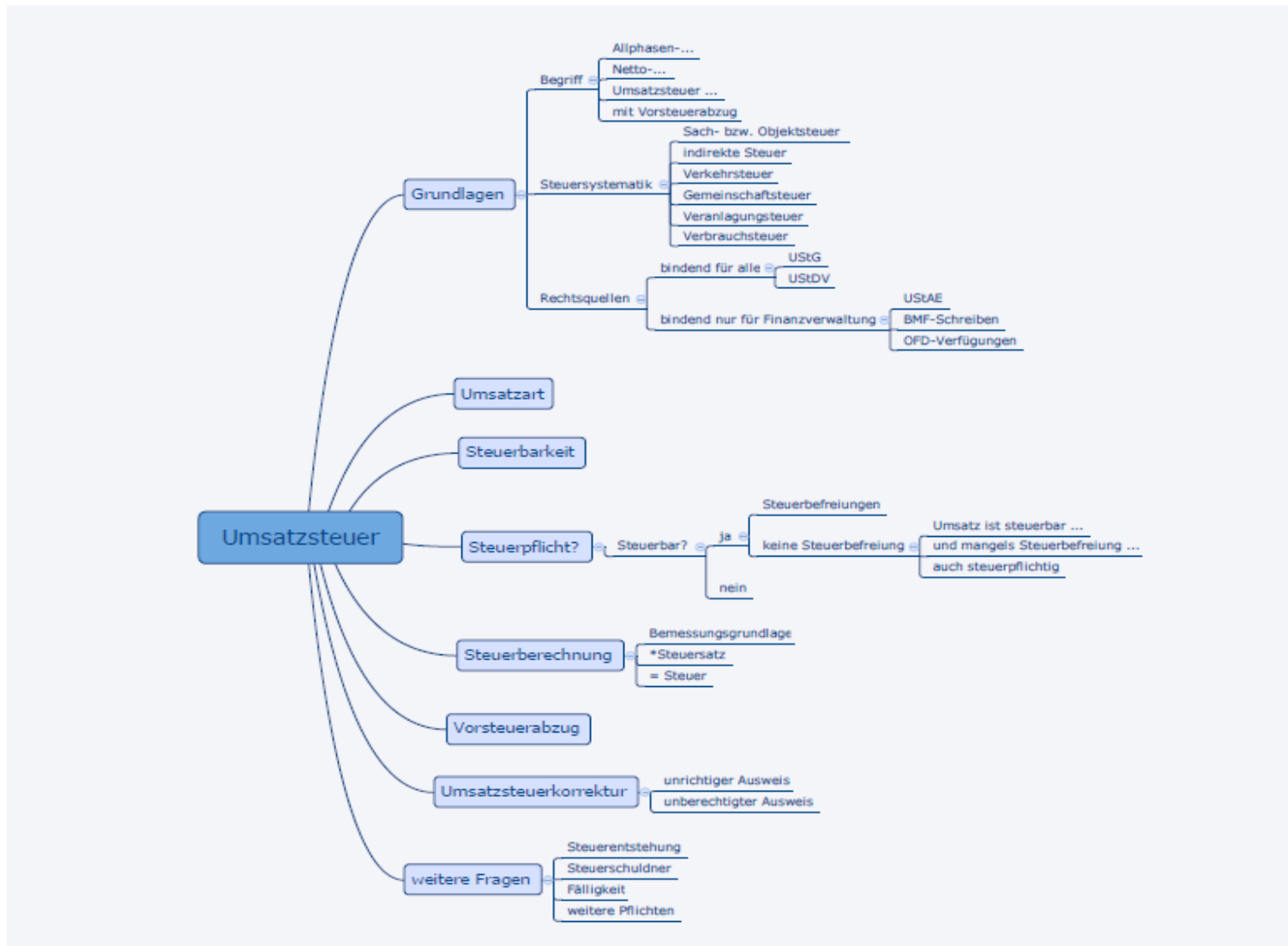
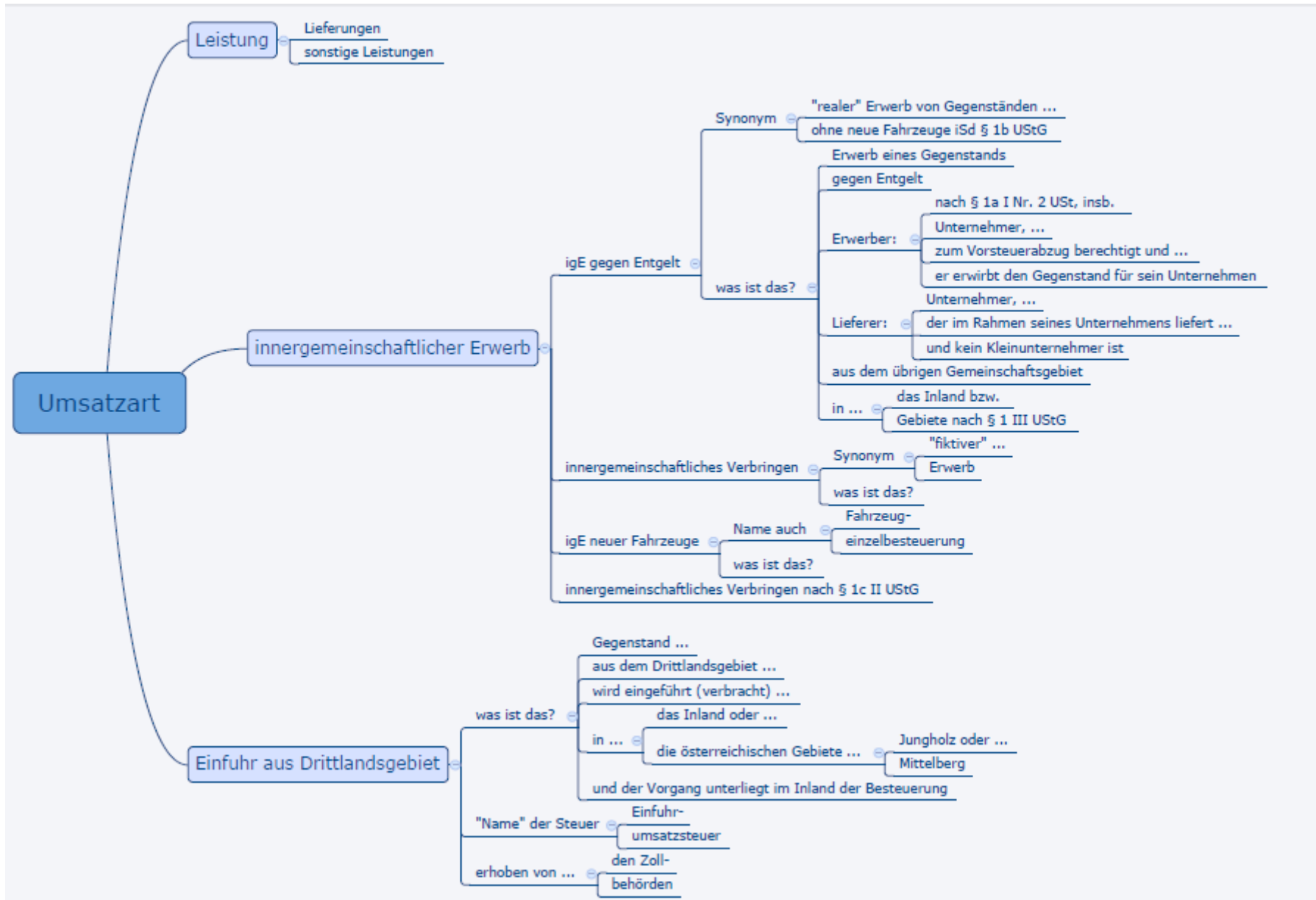
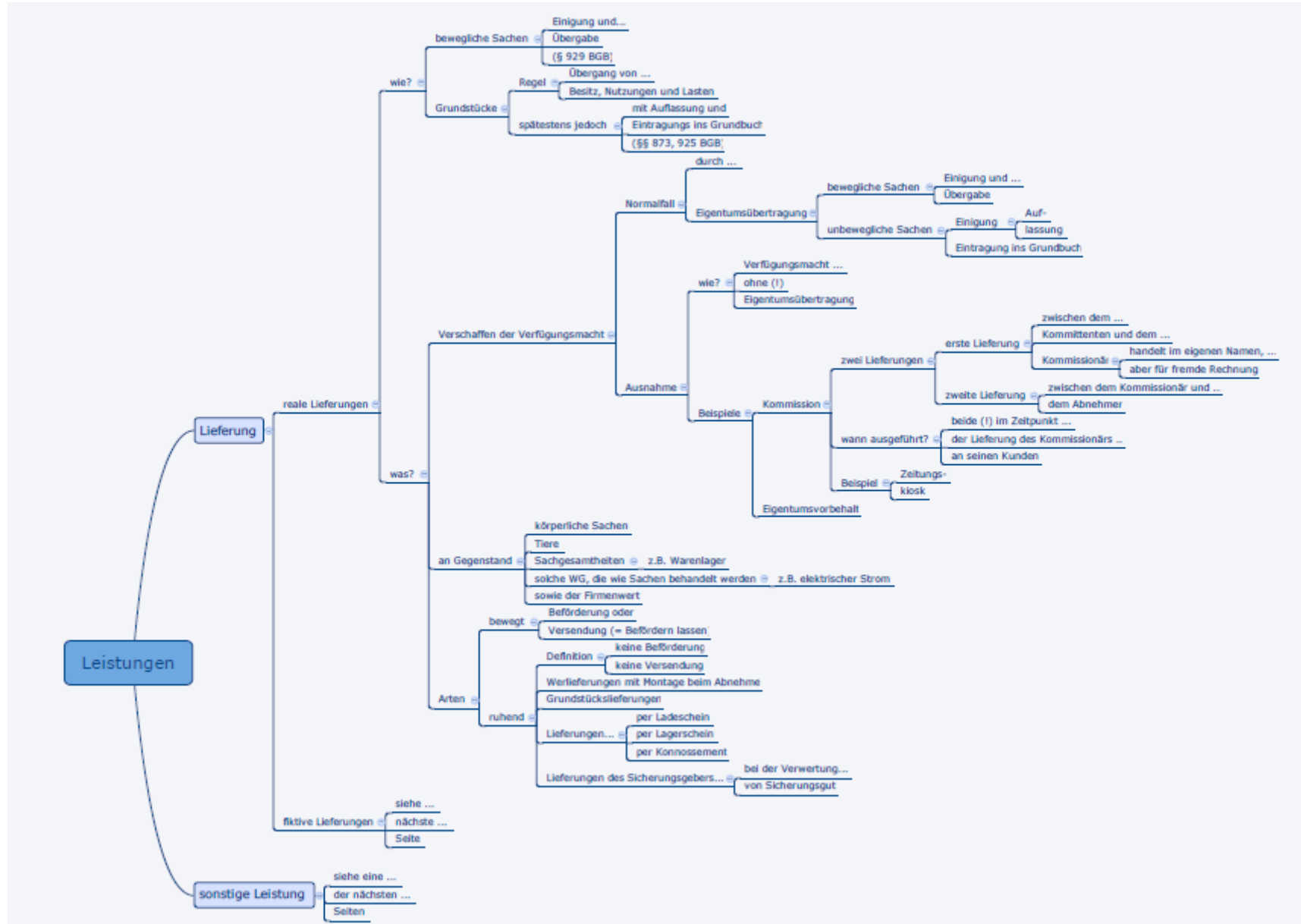
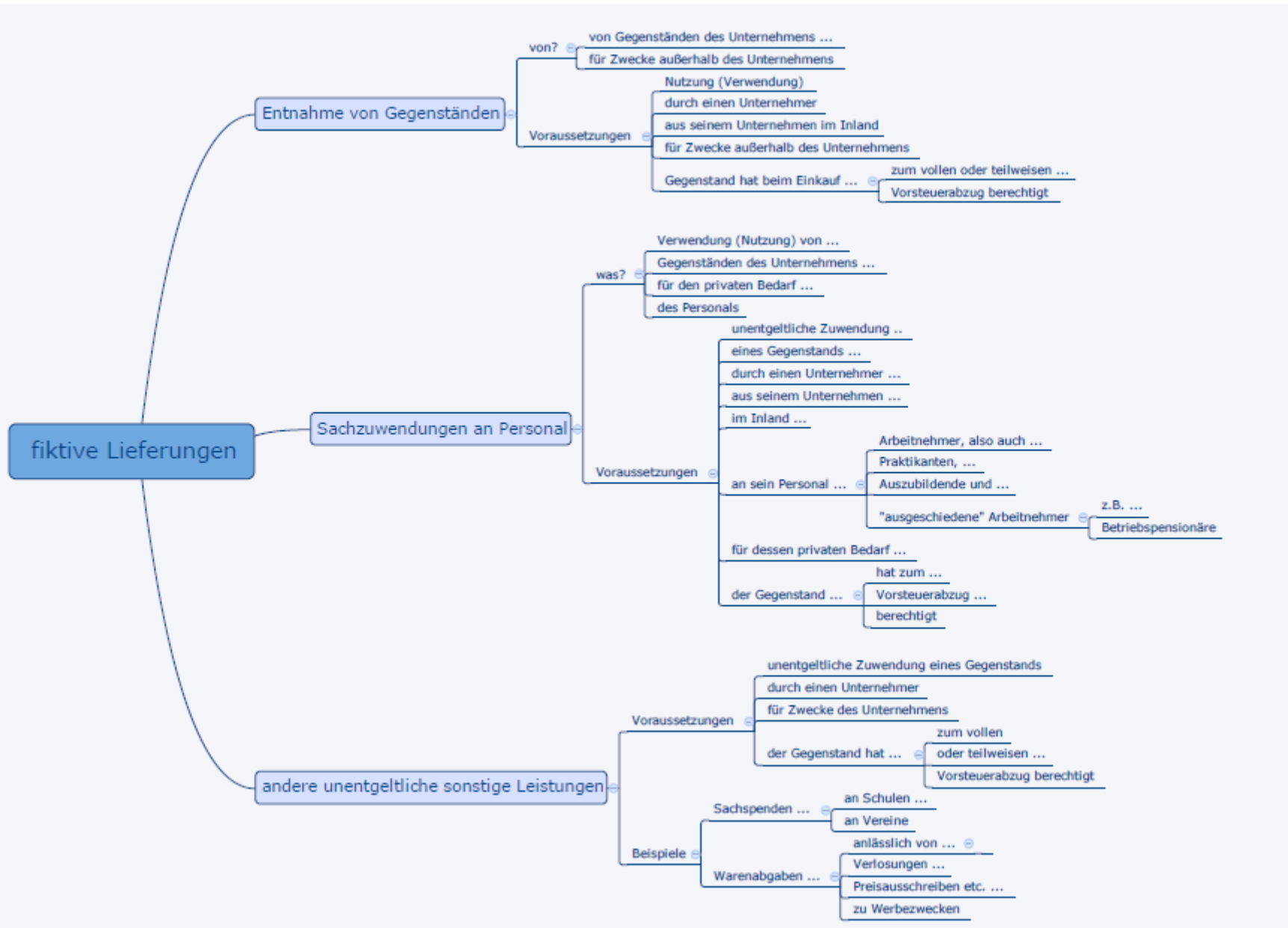


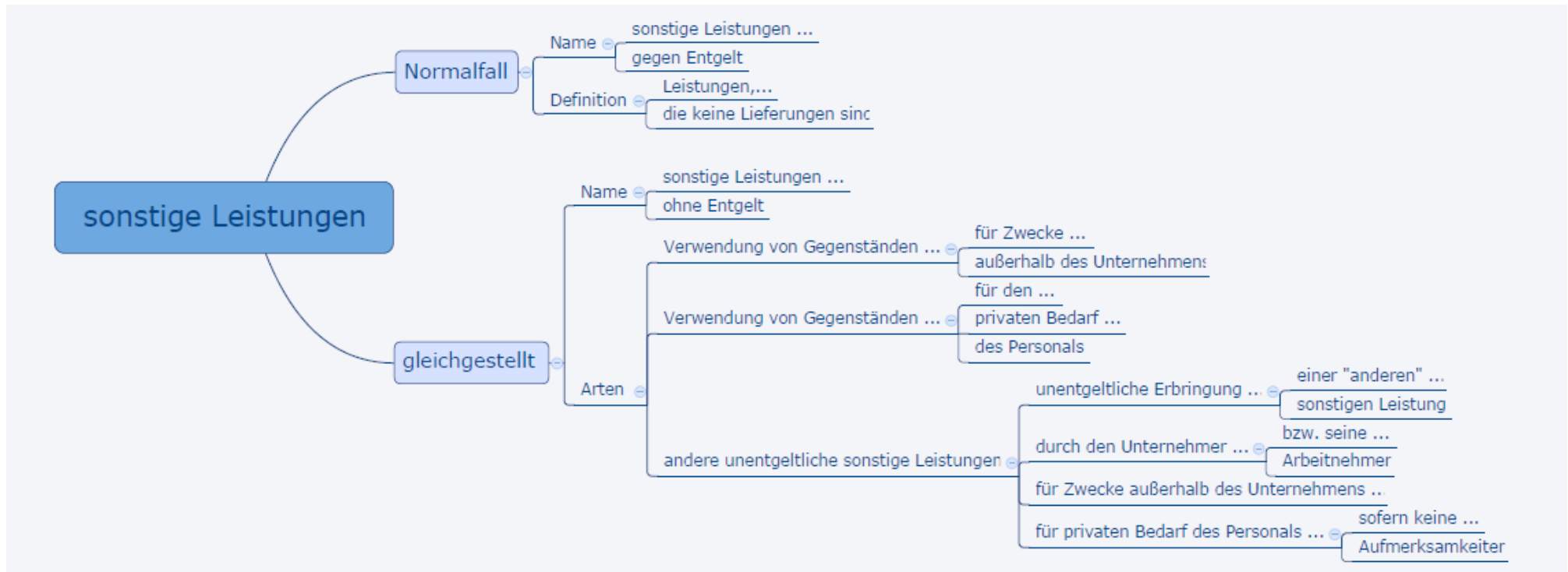
## Webinar Umsatzsteuer

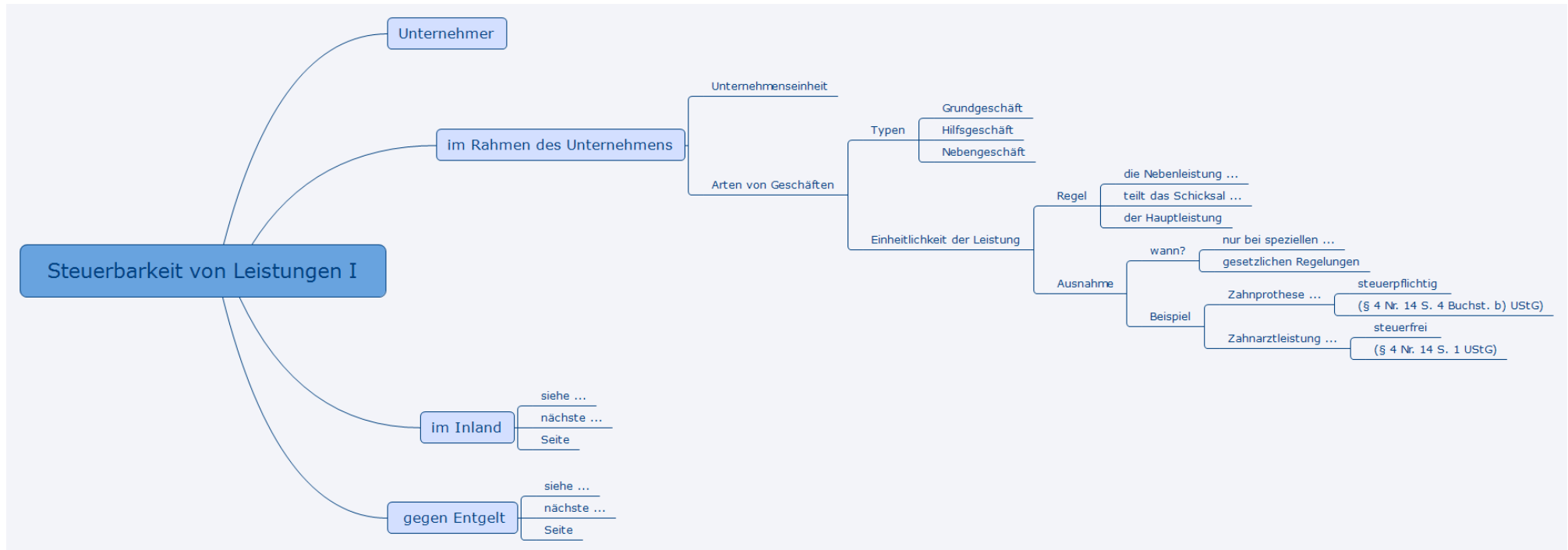


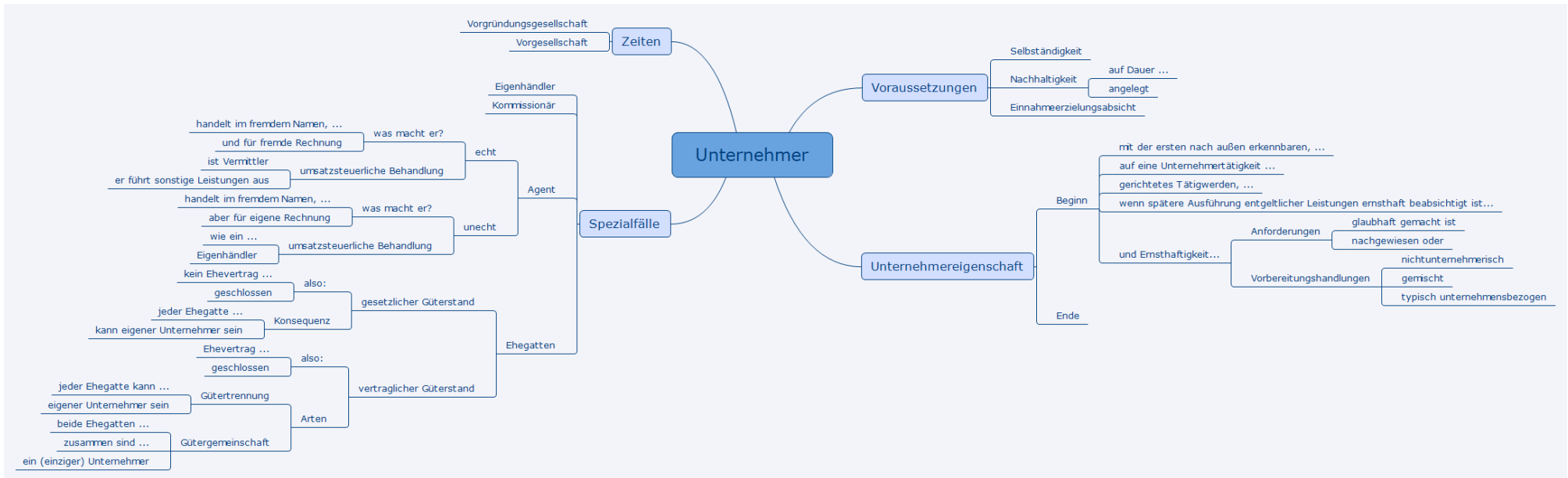




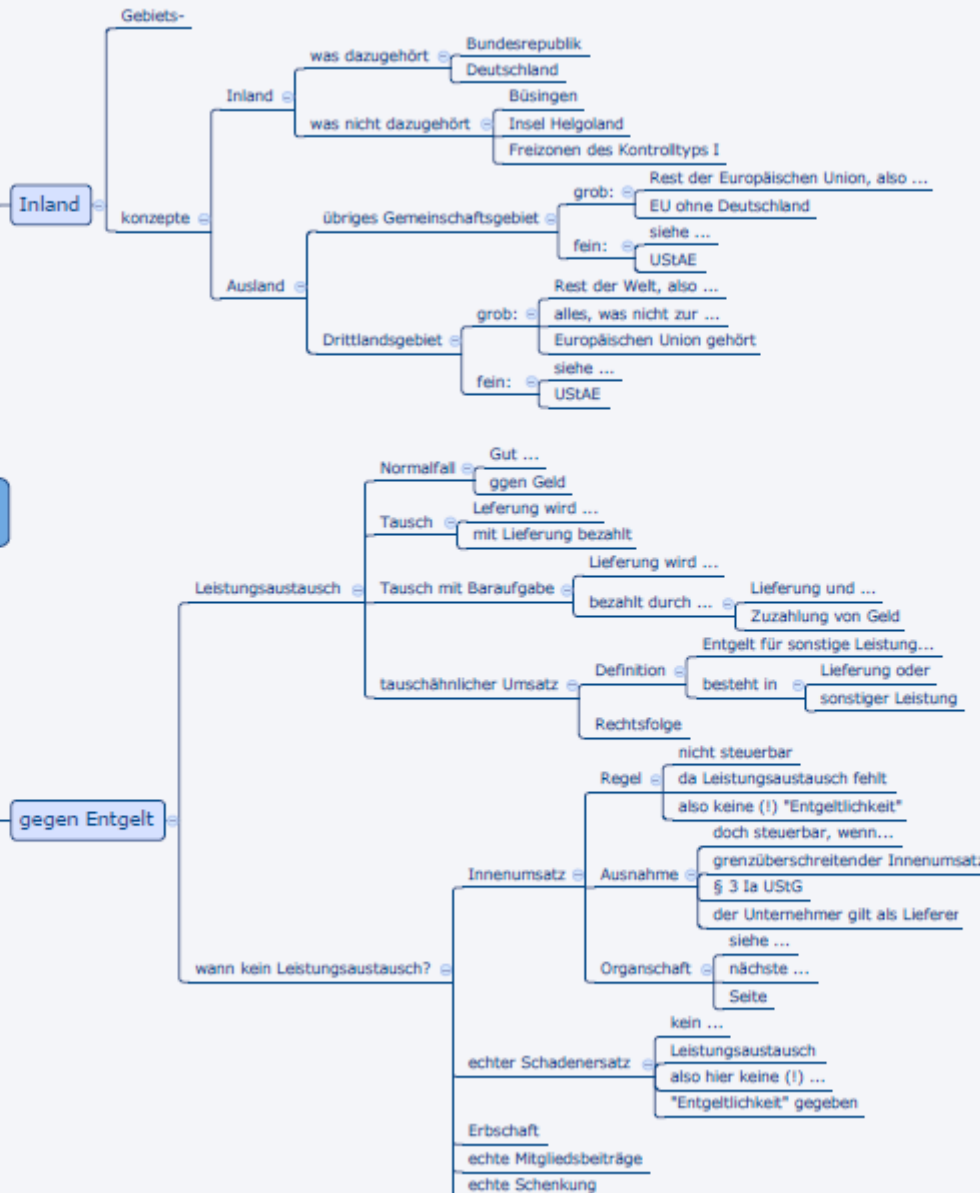




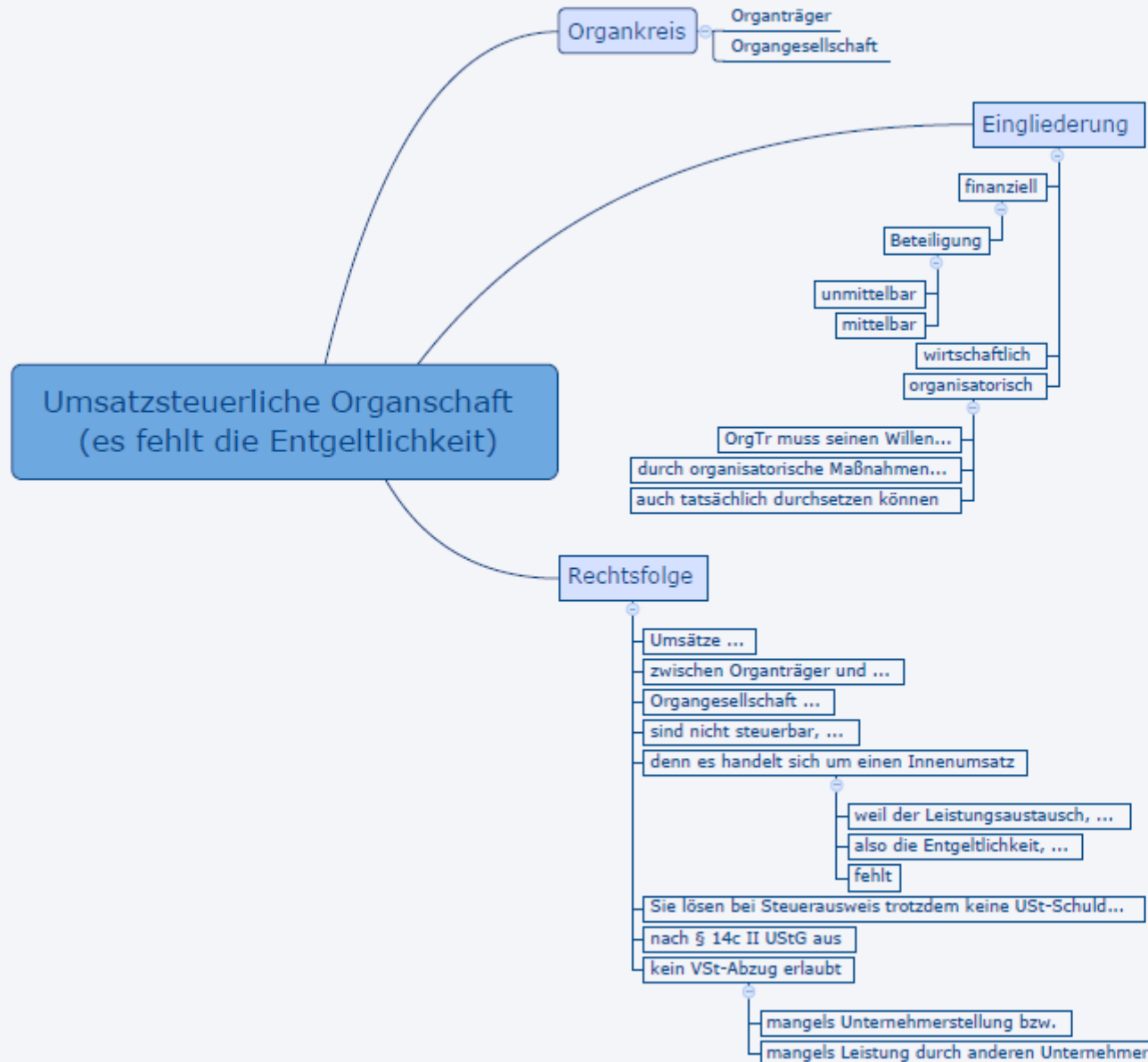




Steuerbarkeit von Leistungen II

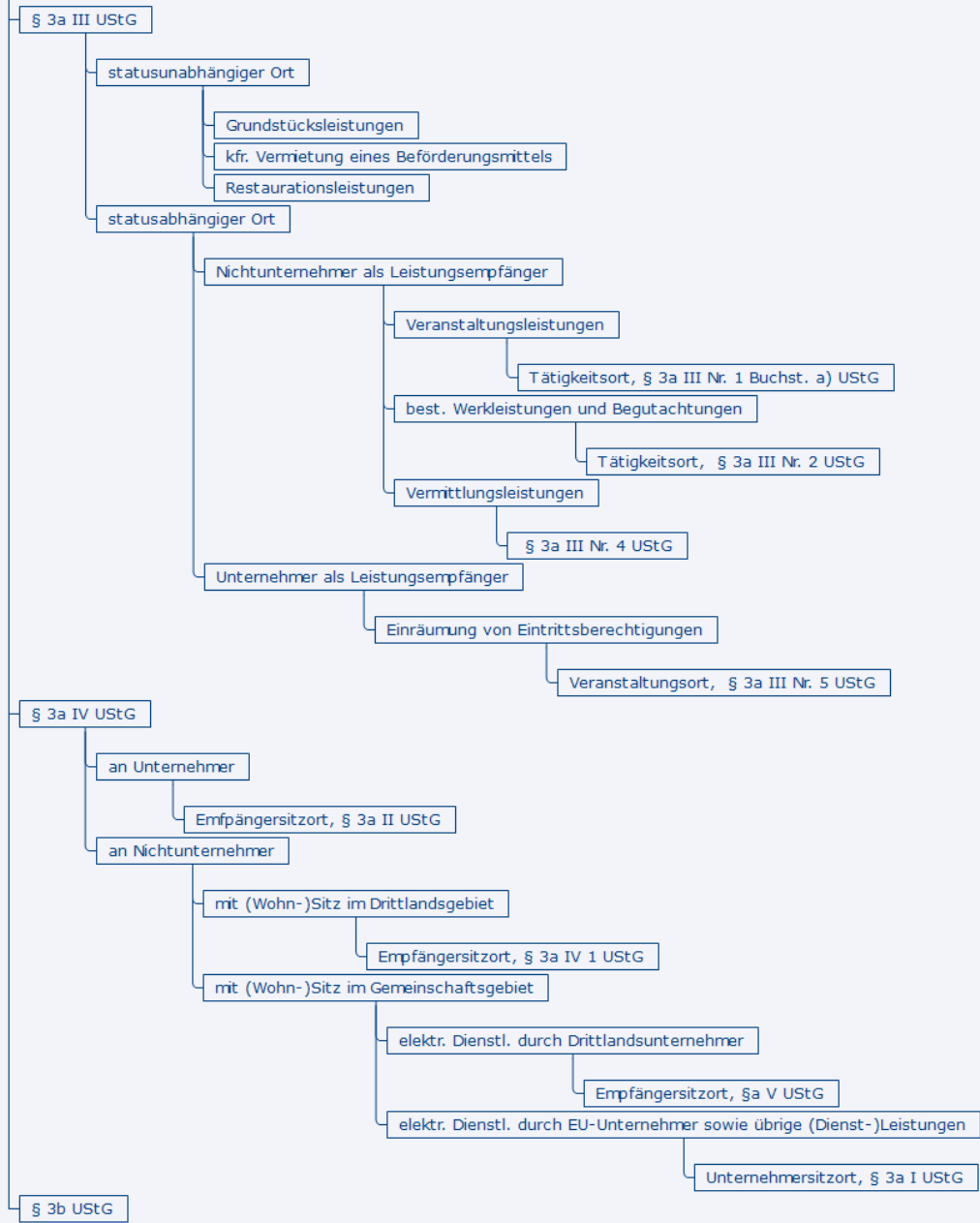






Ortsbestimmung sonstige Leistungen

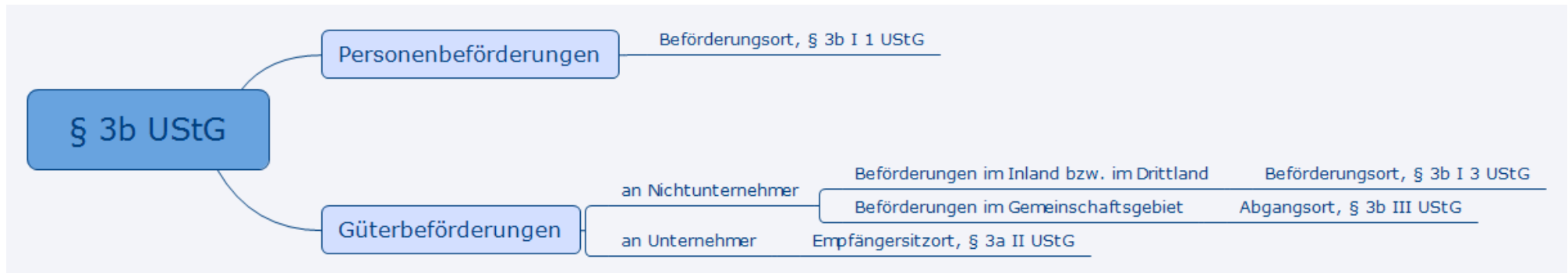
Sonderregeln (vorrangig prüfen)

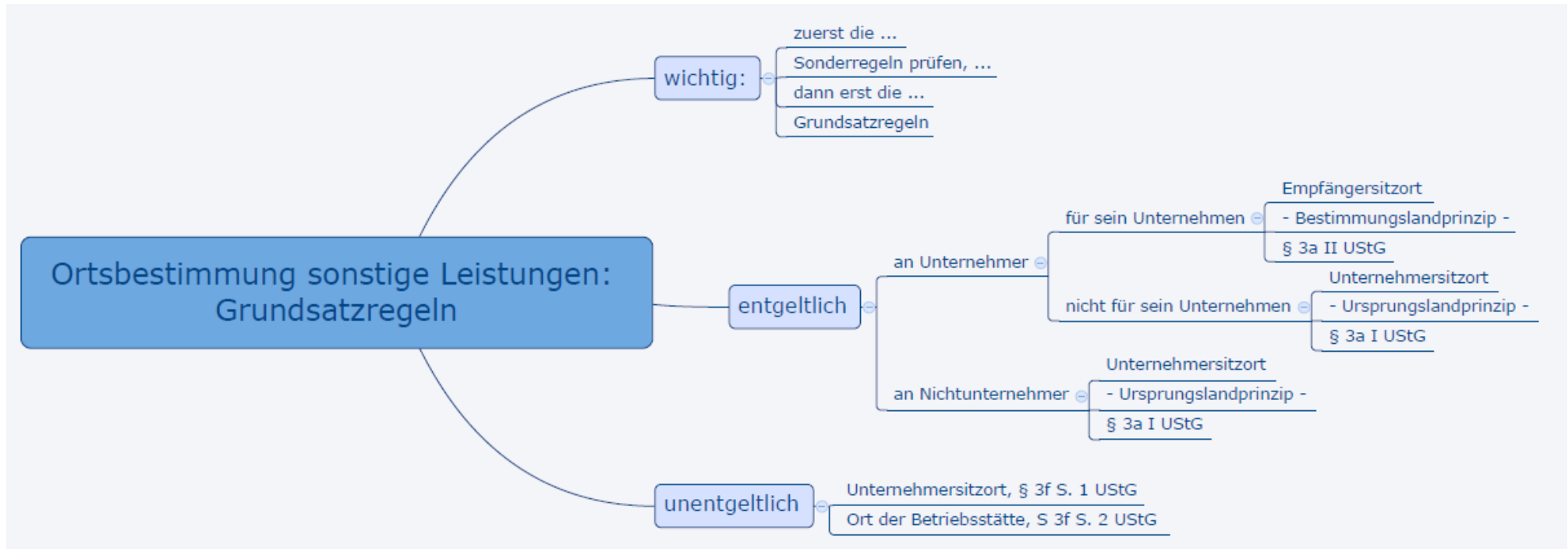


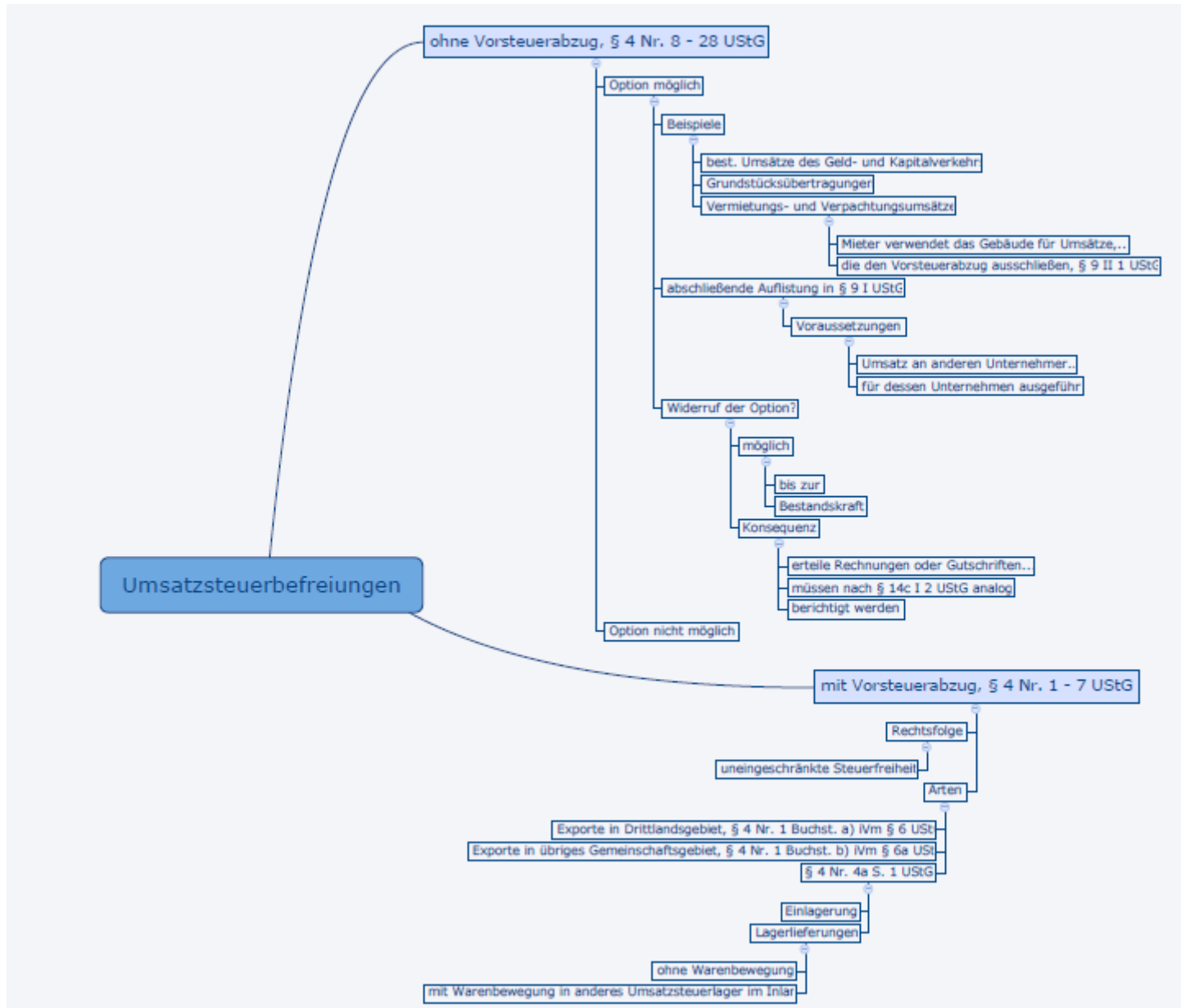
t...  
mer

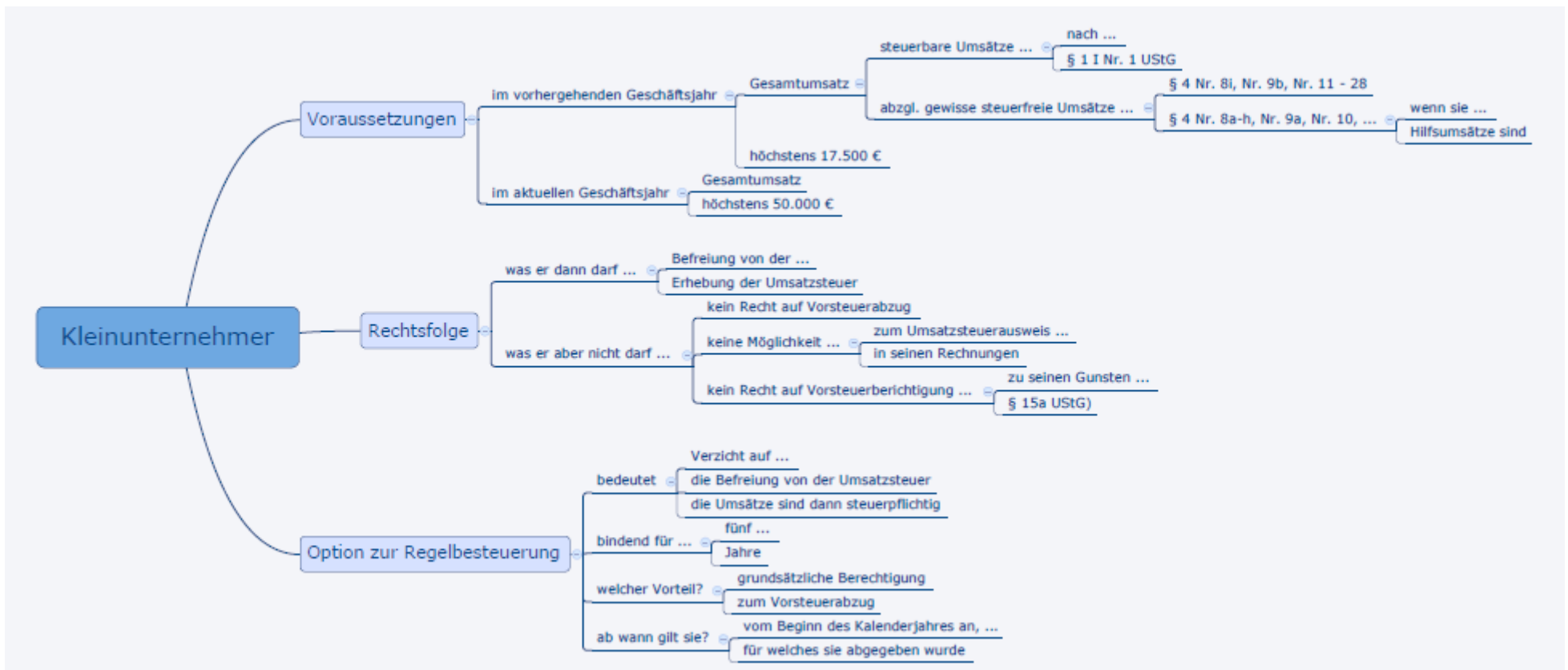
Grundsatzregeln

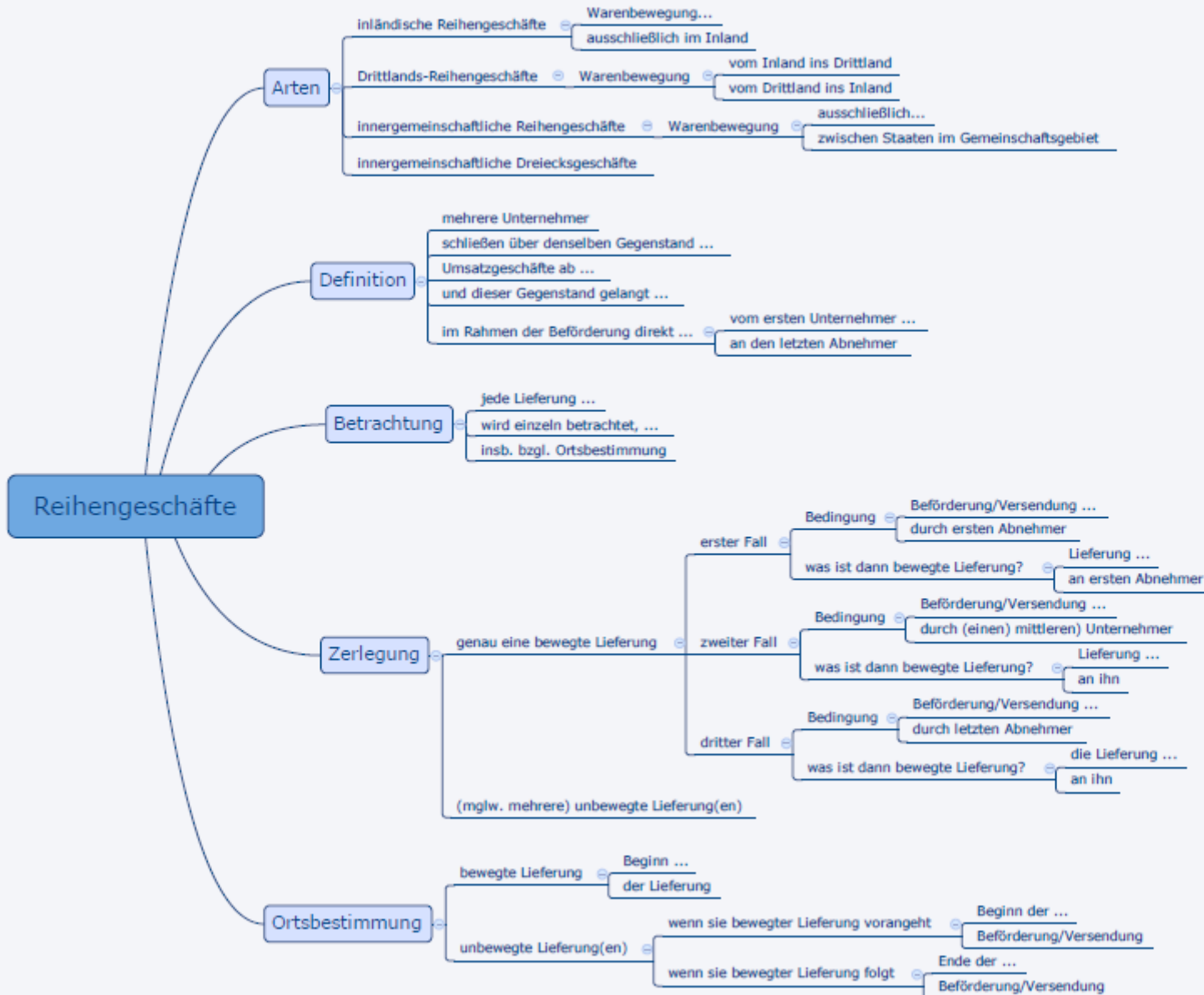
- siehe ...
- nächste ...
- Seite



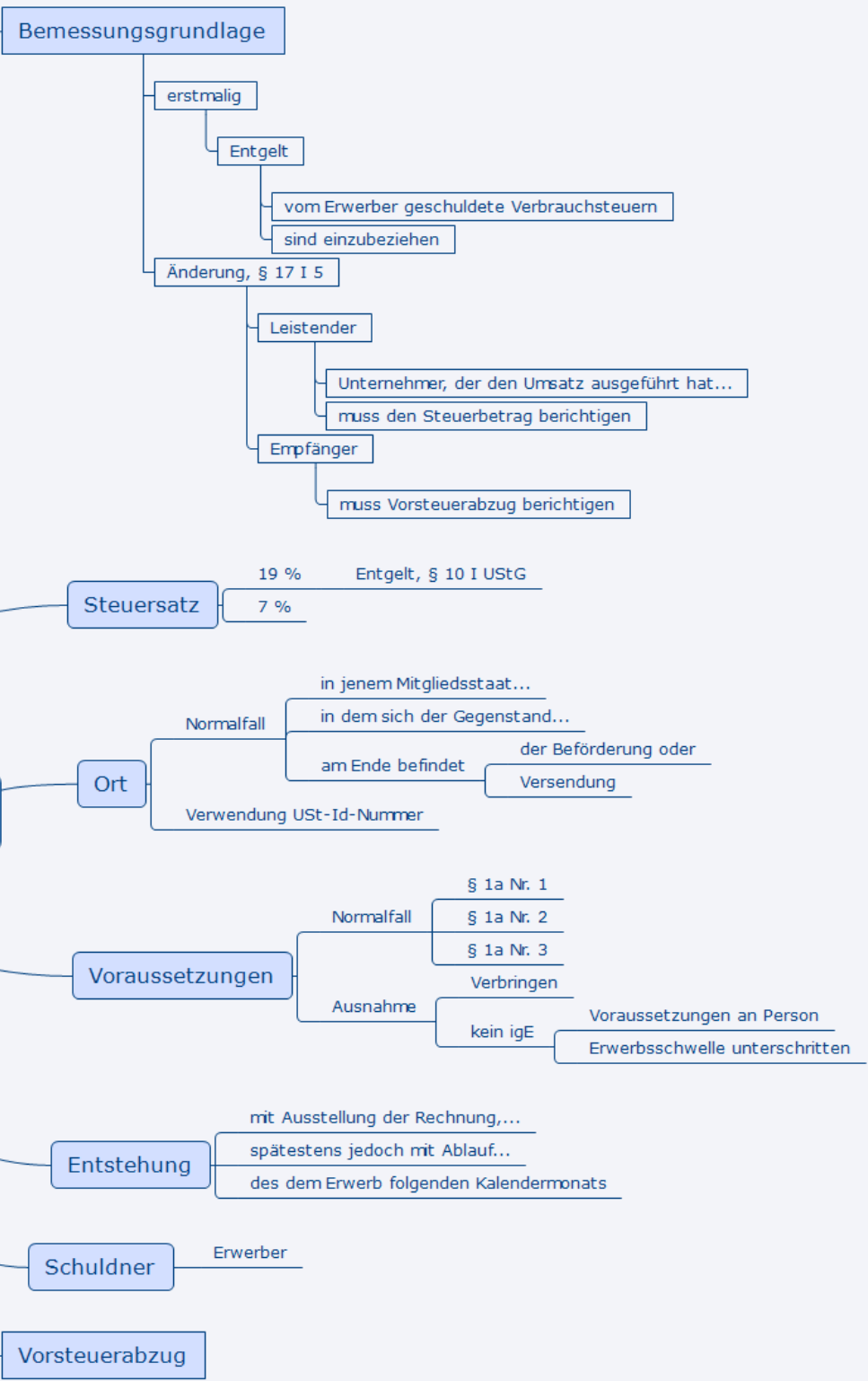




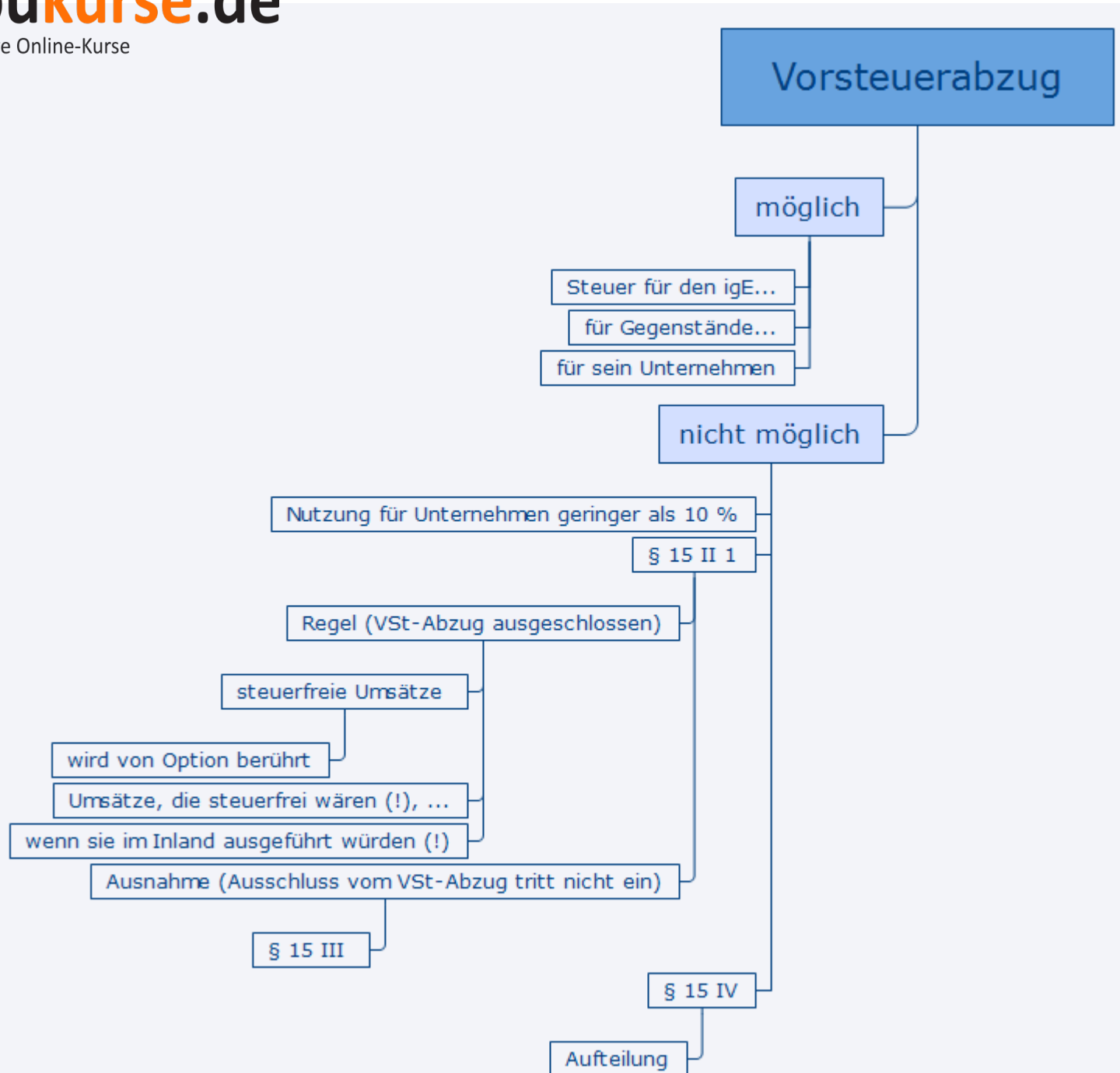




# Innergemeinschaftlicher Erwerb







## Einfuhr aus Drittlandsgebiet

### Definition

Einführung (Verbringung) ...

von Gegenständen aus Drittland

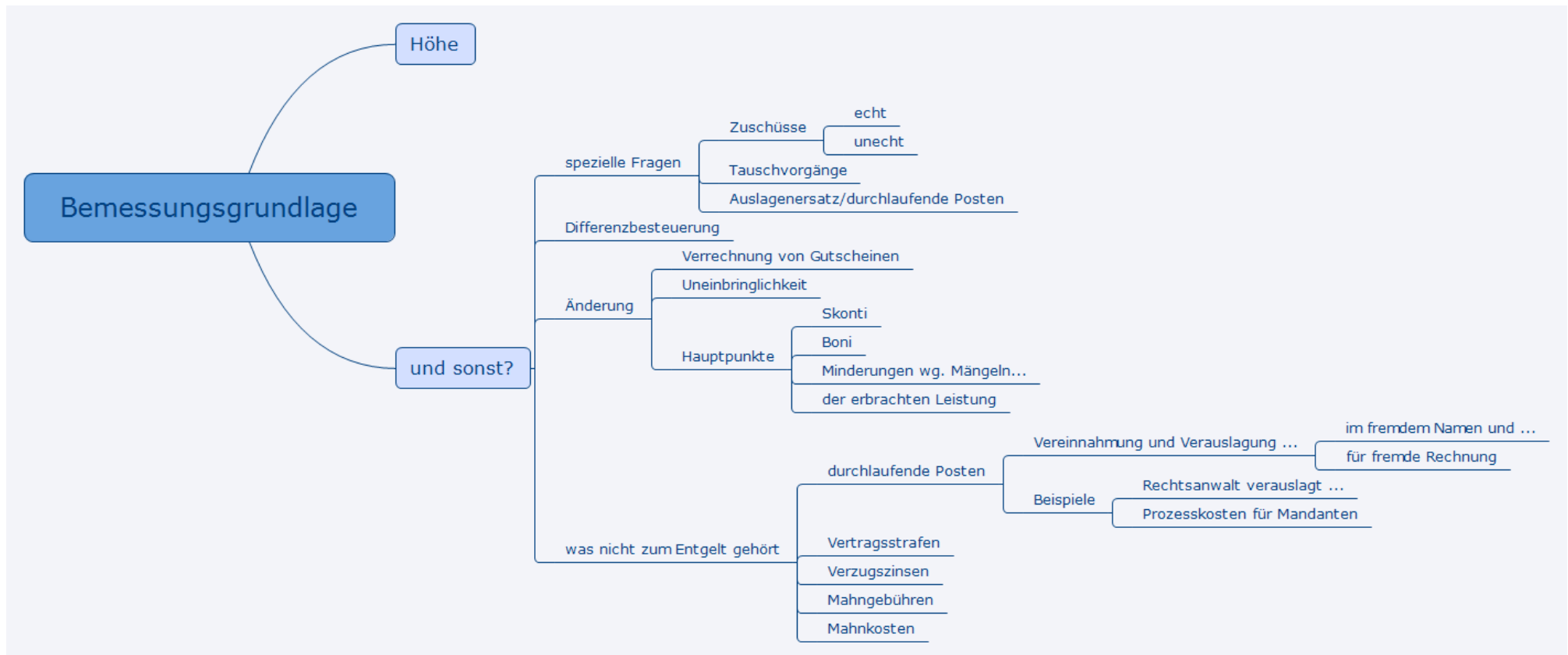
ins Inland

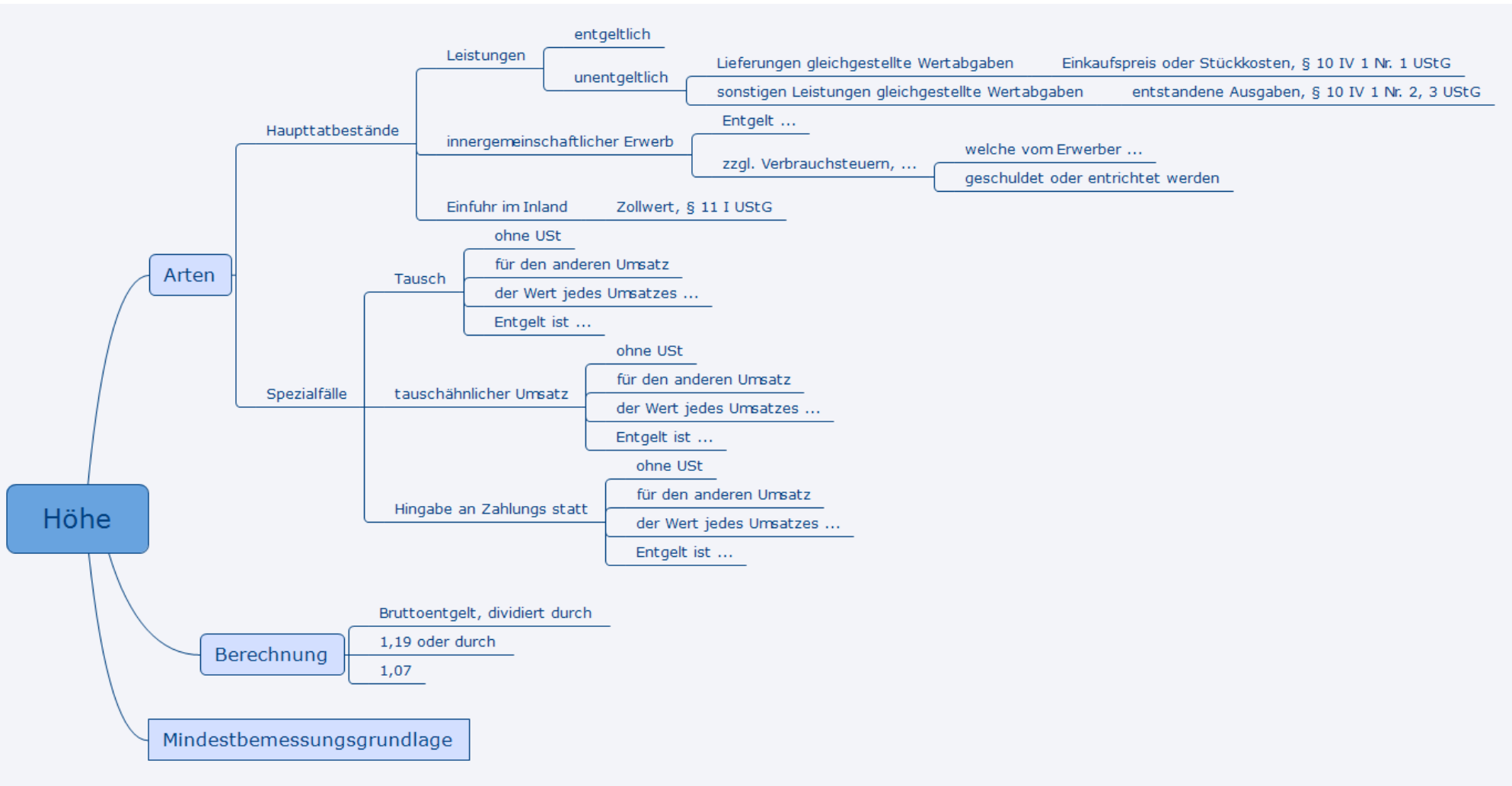
oder Jungholz und Mittelberg

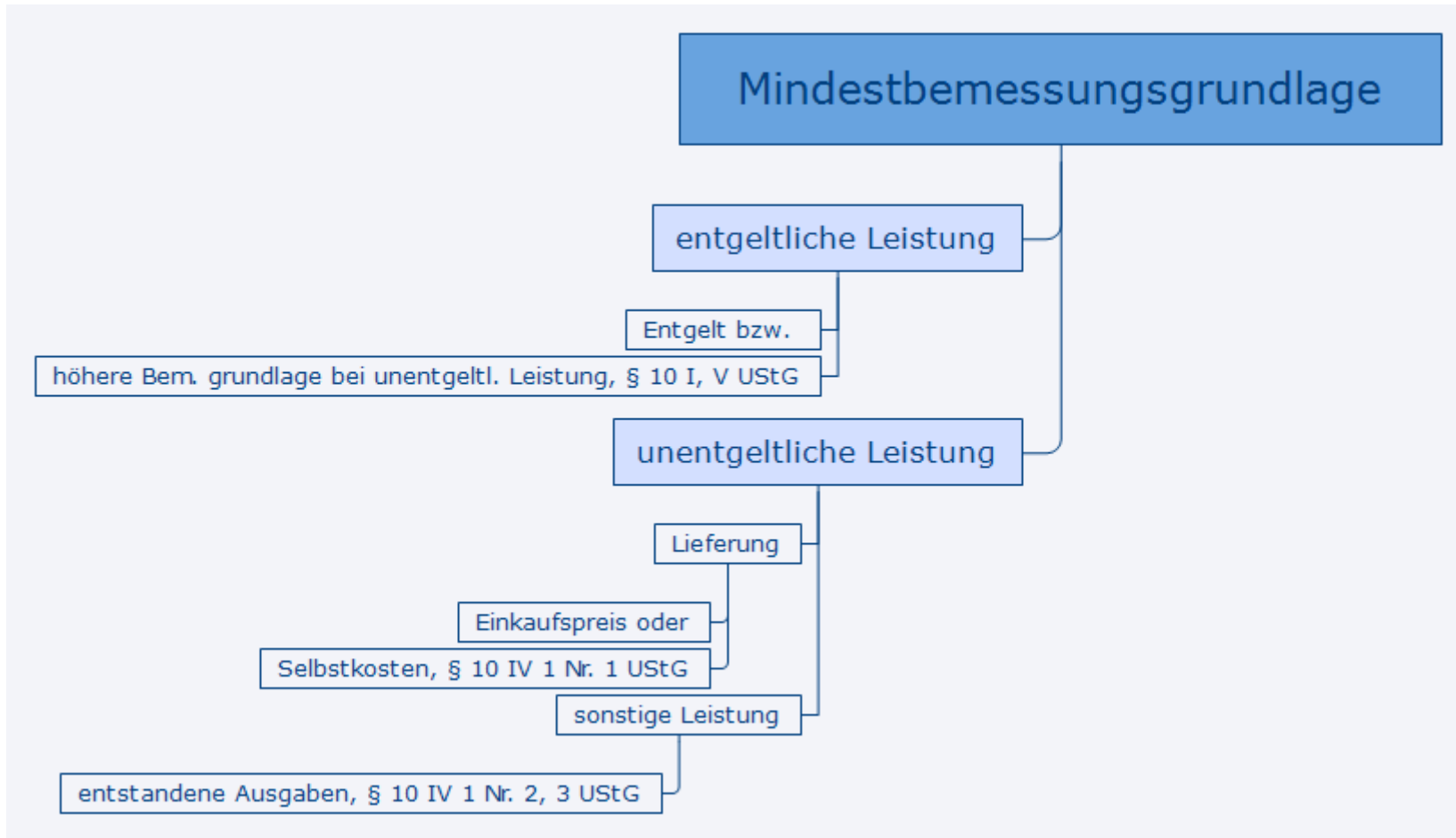
und der Vorgang unterliegt ...

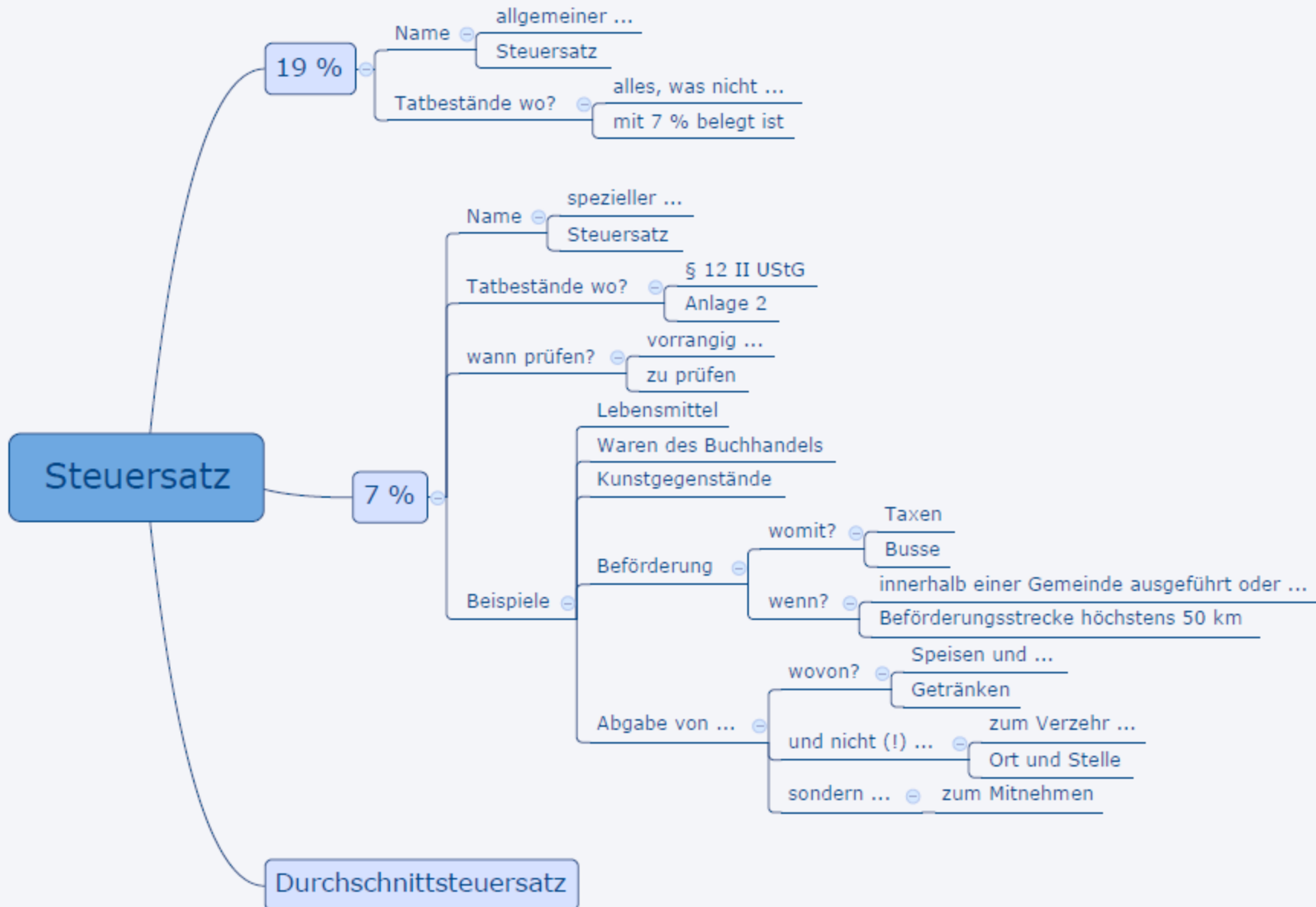
im Inland ...

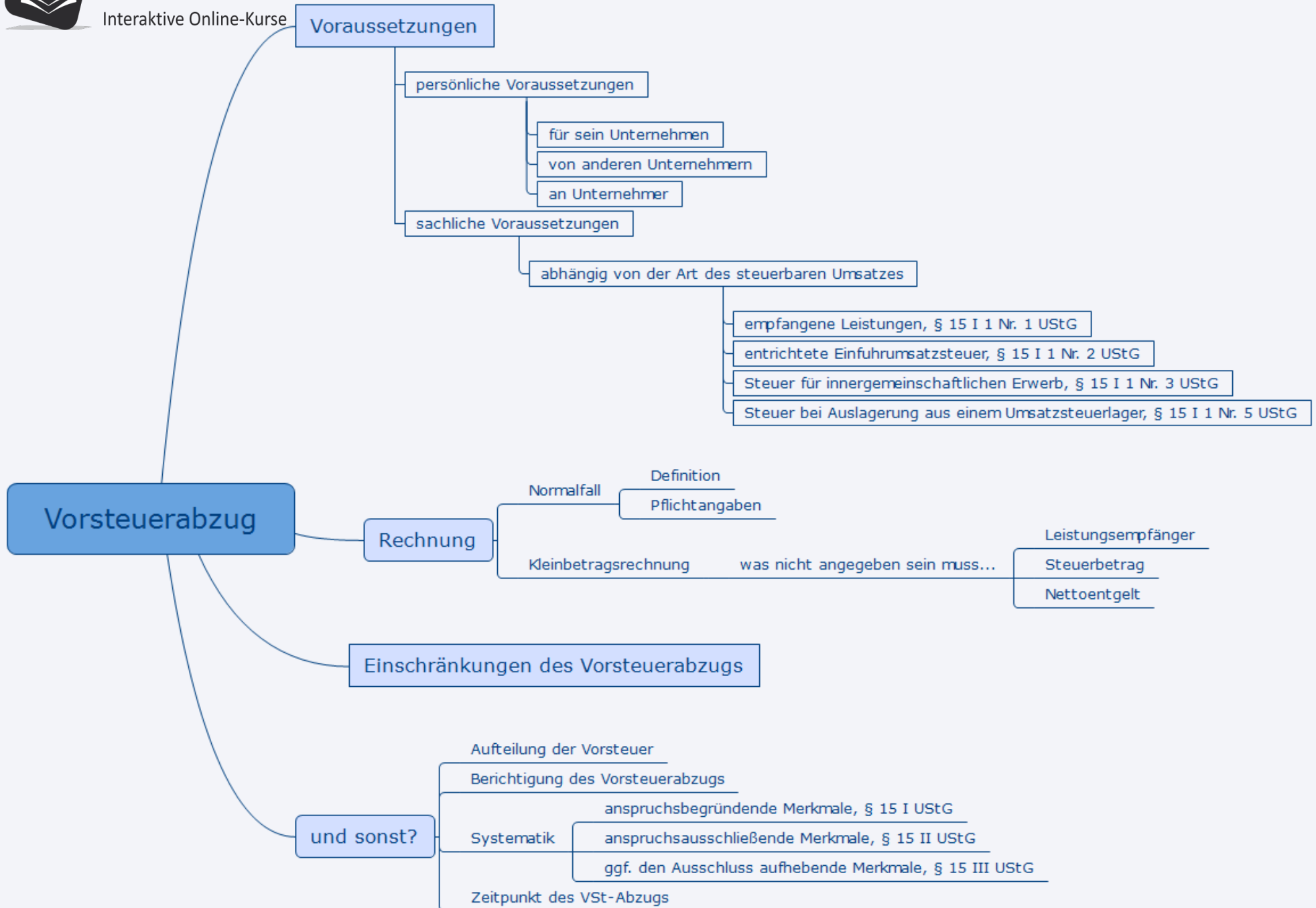
der Besteuerung











# Einschränkungen des Vorsteuerabzugs

