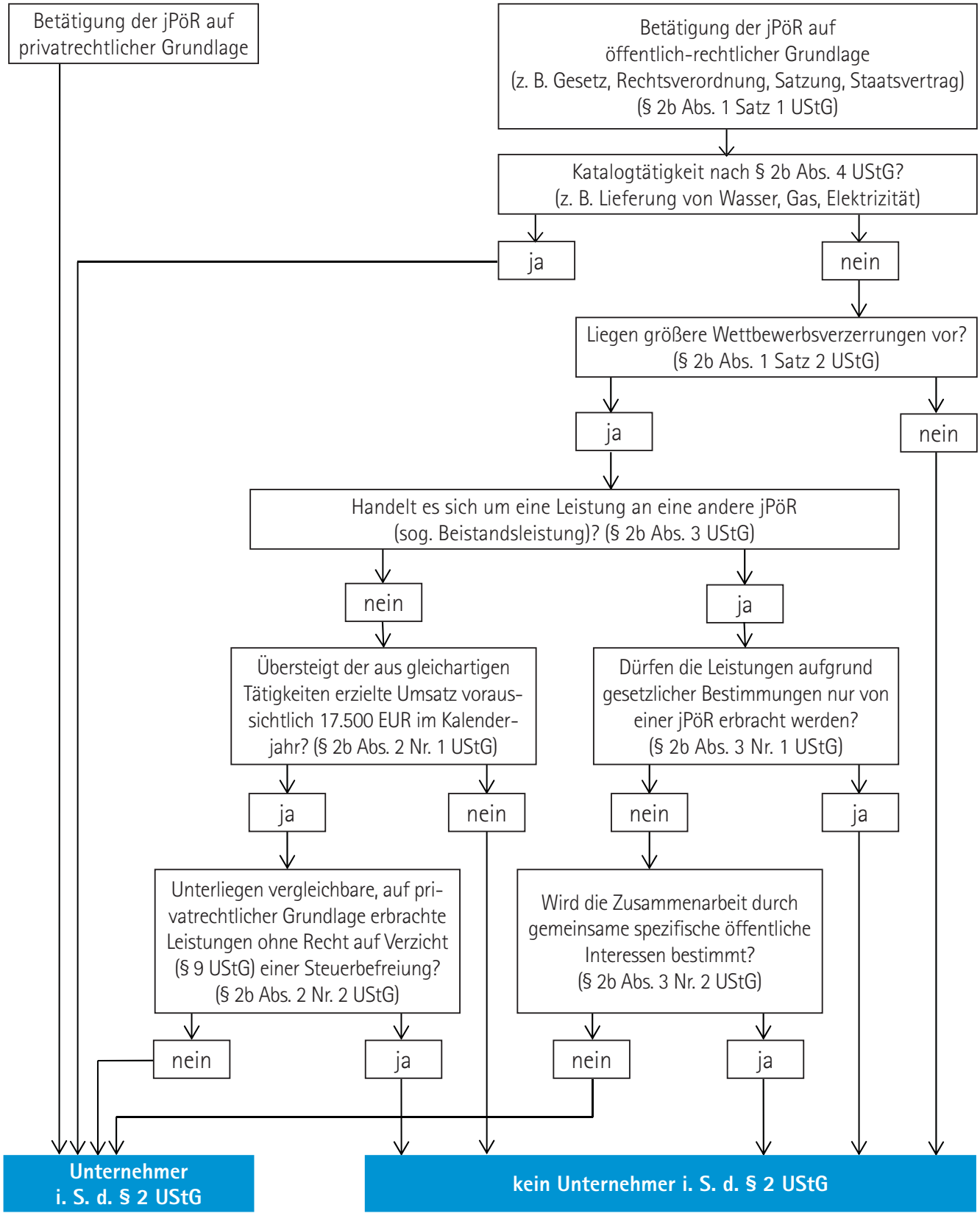Prüfschema zur Anwendung des § 2b UStG