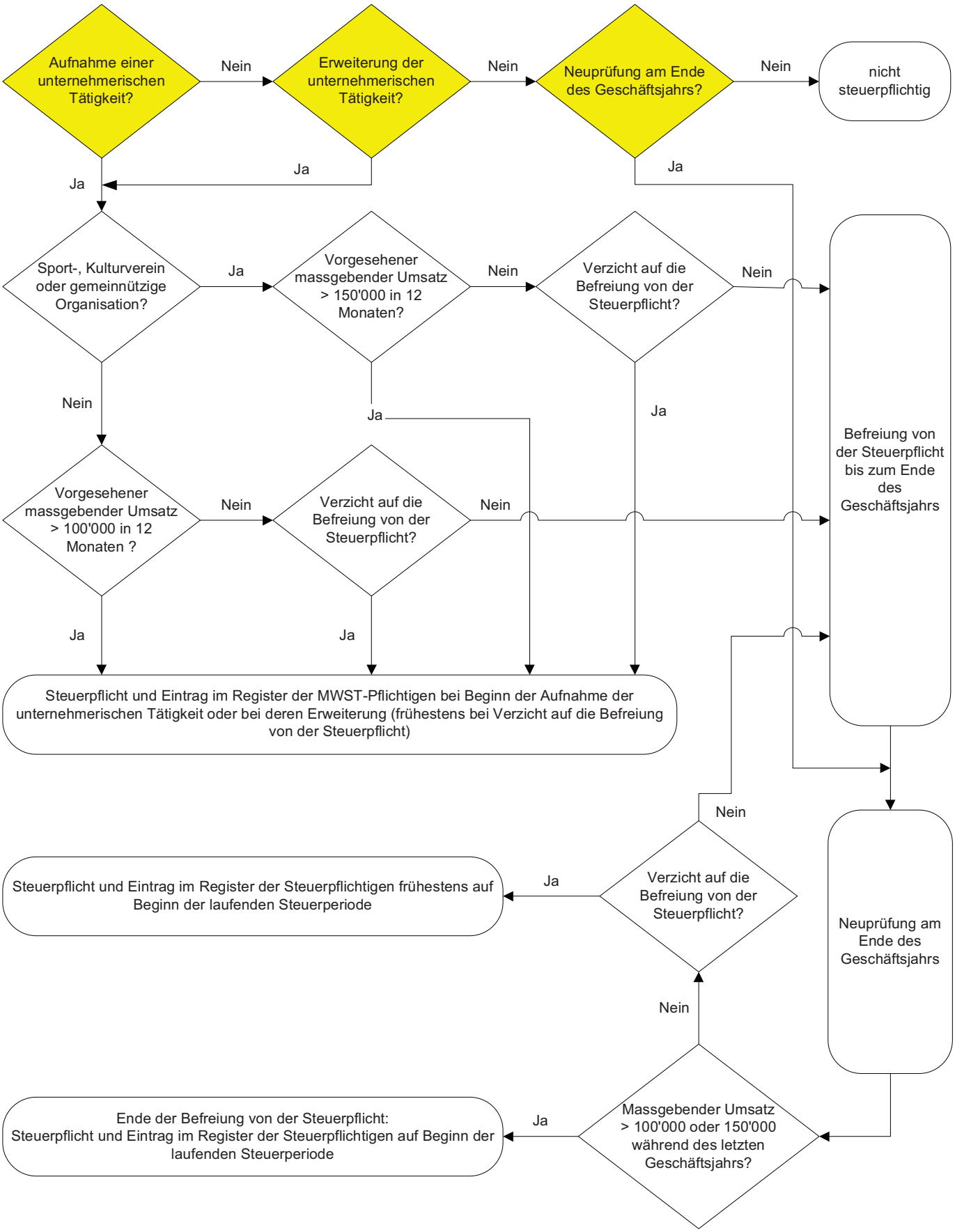Abklärung der MWST-Steuerpflicht ab 1. Januar 2010