

## CJEU ruling on inclusion of interest in taxable amount (1/7/17)

On 8 December 2016 the Court of Justice of the European Union (CJEU) ruled on case C-208/15 to determine whether a taxable person has made a single transaction (a supply of goods for a consideration) or multiple transactions (a supply of goods and a grant of finance). The CJEU finds that a supply of goods and the grant of a loan for the purchase of those goods within the integrated agricultural cooperation framework form a single transaction, and so the taxable amount should include both the price of the goods and interest on the loan granted to the farmer for the purchase.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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