

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.

[Subscribe](#) [Sign in](#)