

## CJEU Advocate General's strict opinion on "independent group of persons" under VAT directive (2/10/17)

Further to our recent article about an independent group of persons (IGP), we continue informing our subscribers about ongoing proceedings. On 1 March 2017, Juliane Kokott, Advocate General (AG) at the Court of Justice of the European Union (CJEU), presented her findings on DNB Banka AS case C-326/15, recommending that the CJEU should answer all the questions in the negative. If the CJEU follows this recommendation, the future existence of IGP in the banking and insurance sector will be at risk. This article explores the AG findings in reply to questions asked by the Administrative District Court of Latvia.

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

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