

## EU court on VAT treatment of export related services (3/34/17)

On 29 June 2017 the Court of Justice of the European Union (CJEU) passed judgement on case C-288/16 concerning a VAT exemption on services connected with the export or import of goods. The Latvian Supreme Court had requested a preliminary ruling from the CJEU in a dispute between IK "L.Č." and the Latvian State Revenue Service (SRS) on how to interpret Article 146(1)(e) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. This clause allows member states to exempt VAT on services, including transport and ancillary transactions, that are directly connected with the export or import of goods. We will explore some of the court findings.

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

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