

# EU Court: adjusting input VAT on property transactions (1/11/18)

On 28 February 2018 the Court of Justice of the European Union (CJEU) ruled in favour of a taxpayer by denying a member state's right to restrict recovery of input VAT where more than two calendar years have passed with no revenue earned from using real estate (RE). This article explores some of the CJEU findings and related Latvian rules.

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