

Travel agents to pay VAT on receipt of prepayment (2/5/19)

On 19 December 2018 the Court of Justice of the European Union (CJEU) announced its ruling on case C-422/17 to determine the date for charging VAT where a travel agent covered by the special scheme for travel agents (SSTA) receives a prepayment towards the fee payable for the travel service he supplies to the traveller. This article explores the CJEU findings and their practical application.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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