

VAT: margin scheme for sales of second-hand vehicles (2/22/19)

Section 138 of the VAT Act prescribes a special arrangement that allows a taxable dealer supplying second-hand goods to charge VAT on the difference between the selling price and the purchase price. This article explores how the State Revenue Service (SRS) makes this margin scheme for second-hand goods applicable to sales of second-hand means of transport.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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