

Deemed intra-Community supplies: recovering VAT paid in another member state (1/27/20)

In its ruling of 11 June 2020, the Court of Justice of the European Union ("CJEU") answered preliminary questions asked by a Romanian court as to whether moving goods to another member state constitutes a deemed intra-Community supply and whether the existence of a VAT identification number or the requirement for identification denies the right to a VAT refund in another member state under the 9th directive. This article explores the CJEU findings.

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