

# Reporting reverse charge VAT on supply spanning multiple tax periods 3/3/21

To ensure systematic accounting for VAT and prevent evasion where a supply continues for a long time and the tax point is difficult to identify, the VAT Act lays down time limits for issuing a tax invoice and reporting VAT. But are those deadlines applicable to a supply between two Latvian-registered taxable persons where the customer is responsible for accounting for VAT (“local reverse charge”)?

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

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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