

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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