

# Tax authority's guidance on tax treatment of fuel card transactions 3/35/21

On 21 May 2019 we informed MindLink.lv readers about Ruling C-235/18 Vega International issued by the Court of Justice of the European Union (CJEU) on VAT treatment where a company provides its subsidiaries registered for VAT in various EU member states with fuel cards for various fuel suppliers and arranges payments between those subsidiaries (the actual consumers of fuel) and the actual suppliers. Based on this CJEU ruling, the Latvian State Revenue Service (SRS) has issued guidance on the VAT and excise treatment of fuel card transactions. This article explores their opinion on applying tax rules to fuel card transactions.

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

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