

Can input tax deduction be restricted on grounds of unreasonable costs and inefficiency? 3/51/21

The Court of Justice of the European Union (CJEU) has examined a question that often faces Latvian taxable persons. May an excessive price of advertising services and the fact that they are not clearly necessary for the company's business give the tax authority grounds for denying a deduction of input tax on the advertising expenses? This article explores the court findings and their practical implications.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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