

Obligation to adjust input VAT if company is deregistered for VAT and liquidated 3/45/22

Deducting input VAT, particularly on capital goods, is based on their intended use for taxable supplies. Intentions sometimes fail to materialise, raising the question of whether the taxable person becomes liable to repay the VAT deducted earlier. This question was handled by the Court of Justice of the European Union (CJEU) in Ruling C-293/21 of 6 October 2022. This time the CJEU examined the need for adjustment if the taxable person did not use the acquired goods and services for making taxable supplies because the shareholder decided to liquidate the company. This article explores the CJEU's findings and their practical implications.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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