

## Should derived public entities include real estate tax in taxable amount of land lease services for VAT purposes? (2) 3/51/23

In its ruling C26128713, SKC-201/2019 of 28 June 2019, the Supreme Court took a different view on the VAT Act's condition that the taxable amount should include only taxes payable in relation to a supply of services. The dispute involved a forced lease of land that stipulated a rent plus a compensation of real estate tax (RET). The Supreme Court was assessing whether VAT should be charged on the compensation. First of all, the assessment focused on what items attract RET and who is liable to pay it.

### 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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