

# Criteria applied by tax authority to find TOGC

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Companies are sometimes unsure whether a transaction affecting them qualifies as the transfer of a business as a going concern (TOGC). This is a crucial question in identifying a number of potential risks, including VAT liabilities. If a TOGC has occurred, the transaction is not subject to VAT if the acquirer is registered for VAT and continues a business that does not involve asset stripping or liquidating the company.

### 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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