

Entitlement to VAT refund where taxable person applied higher VAT rate than required by law

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In this article we explore Ruling C-606/22 from the Court of Justice of the European Union (CJEU) on the entitlement to a refund of value added tax (VAT) where the taxable person has applied a higher rate of VAT than what the law prescribes. This ruling is important because it explains how the VAT directive's principles should be applied in practice where a cash-register receipt has been issued to the customer, which is practically impossible to amend in order to show the correct rate of VAT and to refund the overpaid tax to the customer.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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