

Applying ratio to VAT margin scheme for second-hand goods 3/30/24

In this article, we will explore how the courts ruled on a tax audit where the State Revenue Service (SRS) claimed the company under audit had wrongly deducted input VAT and misapplied a ratio. Although the SRS did not approve the company's adjustments to its VAT returns and did not refund the VAT it had overpaid, the courts found the penalty and interest charged by the SRS to be justified. This case highlights important lessons for companies to avoid similar problems in the future.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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