

# Sale of personal property or carrying on an economic activity? 2/20/25

The question of when the sale of property shifts from being considered a private sale to being regarded as an economic activity has always been a pertinent issue. On the website of the State Revenue Service (“SRS”), there is an informative material titled “Economic Operators”, which outlines the conditions under which the SRS identifies a registrable economic activity

(<https://www.vid.gov.lv/lv/saimnieciskas-darbibas-veiceji>). The Court of Justice of the European Union (CJEU) has also repeatedly considered disputes regarding what is regarded as economic activity. Among others, the CJEU examined a Latvian case concerning whether the supply of timber from private forest to eliminate storm damage constitutes economic activity (Judgment of 19 July 2012, Rēdlihs v. State Revenue Service (C 263/11)). The criteria for the existence of economic activity were also addressed in a recent CJEU judgment in a Polish case (3 April 2025, E. T., C-213/24). Full details are available in the article.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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