

CJEU ruling on reverse charge VAT (1/18/17)

The reverse charge procedure is usually deployed to fight VAT fraud. Latvia has already adopted this procedure for six types of transactions, and there are plans to cover more. However, tax experts say that in certain industries (such as construction) the areas where reverse-charge VAT should be applied are not clearly defined, and so the taxpayers face the risk of additional VAT assessment should the State Revenue Service (SRS) find that the procedure has been applied incorrectly. Since we are aware of such disputes with the SRS, this article explores ruling C-564/15 made by the Court of Justice of the European Union (CJEU).

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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