

VAT treatment of chain supplies (3/15/18)

As we analyse the rulings made by the Court of Justice of the European Union (CJEU) we are aware that some of our clients still find it difficult to correctly determine the place of supply and the VAT treatment of chain supplies in which goods are supplied to a person established in another member state, and title passes to the customer in Latvia, but the supplier takes little or no responsibility for transportation. Special care is required where a supply involves Group E or F of Incoterms. This article explores the triangulation simplification arrangements.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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