

# Input VAT on prepayment for goods never delivered (3/26/18)

On 31 May 2018 the Court of Justice of the European Union (CJEU) announced its ruling on joined cases C-660/16 and C-661/16 concerning the deduction of input VAT on prepaid goods the seller never delivered. This article explores some of the findings issued by the CJEU and the Attorney General on this case.

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

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