

VAT Act on independent group of persons to be amended (2/45/18)

After joining the EU, Latvia became bound by EU law, which comprises not only pieces of legislation but also case law included in rulings passed by the Court of Justice of the European Union (CJEU). The CJEU's rulings set out the general principles of law and the content of relevant provisions of law. A particular provision of EU law and its CJEU interpretation form a coherent whole, and provisions of Latvian law must not be contrary to the CJEU's case law. The CJEU's rulings bind the judiciary, the executive and the legislative branch, but they neither void nor cancel national provisions. If a provision has been passed into national law incorrectly, then appropriate amendments must be made. This article explores some expected changes to the VAT treatment of independent groups of persons in the light of CJEU rulings.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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