

VAT treatment of hire purchase (2/46/18)

In this article you can find out whether the Court of Justice of the European Union (CJEU) agrees with its Attorney General's earlier opinion that a hire purchase is a single composite supply covered by a single VAT treatment, or whether the CJEU finds that a hire purchase consists of two independent supplies, and how a taxable person can deduct input tax on administrative overheads that are included only in the price of exempt supplies.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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