

# CJEU on deducting input VAT where reverse charge should have been applied (1/20/19)

On 11 April 2019, the Court of Justice of the European Union (CJEU) ruled on case C-691/17 PORR Epitesi Kft. The CJEU examined whether the Hungarian tax authority had acted contrary to the VAT directive and VAT principles in preventing a customer from deducting input tax on an invoice issued under the general VAT scheme for a supply attracting domestic reverse-charge VAT. This article explores the CJEU ruling.

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