

Deducting input VAT in chain of consecutive supplies (3/33/19)

On 10 July 2019, the Court of Justice of the European Union (CJEU) ruled on Case C-273/18 Kursu Zeme SIA vs the Latvian State Revenue Service (SRS), which examined the question of whether in a chain of consecutive cross-border supplies of goods with one transportation, the end customer – a Latvian entity – had the right to deduct the input VAT appearing on another Latvian entity’s tax invoices if Kursu Zeme SIA received the goods in Lithuania (at the original supplier’s warehouse) and itself ensured transportation to Latvia. This article explores the CJEU findings.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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