

# Tax authority's guidance on topical VAT issues in emergency situation (1/20/20)

As we wrote earlier in our article "Tax solutions to deal with COVID-19 consequences," both the VAT Act and the case law permit taxable persons to avoid adjusting their input tax deduction if they have acquired goods or services with VAT but for objective reasons have stopped doing business, implementing projects, and supplying goods or services to their customers. This article explores guidance the State Revenue Service ("SRS") published on 24 April to analyse VAT treatment in certain situations facing many businesses.

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