

Adjusting invoices for reverse charge supplies and recovering VAT after tax audit (2/31/20)

On 2 July 2020, the Court of Justice of the European Union ("CJEU") ruled on case C-835/18 (SC Terracult SRL). The dispute was over the tax authority's refusal to allow a taxable person to adjust invoices after the tax authority had completed a tax audit and assessed an additional tax liability, thus denying the taxable person's right to a tax refund. The tax authority's decision was final because the taxable person had accepted it. The taxable person sought to adjust invoices on the basis of new facts which were not known when the tax authority made the decision and which resulted in reverse-charge VAT being applied to the underlying transactions.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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