

# Adjusting VAT on capital goods: who is liable for unmet non-adjustment conditions (1/50/20)

In its ruling C-787/18 (Sögård Fastigheter AB) of 26 November 2020 the Court of Justice of the European Union (“CJEU”) looked into an obligation to adjust input tax on capital goods in a supply of real estate (“RE”) and which party is liable. This article explores some of the CJEU findings.

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