

Retrospective VAT refund in Latvian style 2/15/21

The national legislation of certain member states, including Latvia, does not give a taxable person established in another member state the right to recover VAT as a taxable person registered in another member state if the person registers for Latvian VAT. This article explores some of the findings made in the Regional Administrative Court's ruling of 28 January 2021 on case No. A420147918, which has now taken effect.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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