

## Contribution in kind and VAT (1) 2/40/22

Every now and then corporate groups decide to undertake a strategic restructuring of their assets, including a transfer of assets to one or more group companies for financing another activity. Using a contribution in kind to increase a company's share capital raises a number of important legal and tax issues. In this article we will explore whether a contribution in kind attracts VAT, as well as assessing the need to adjust the input VAT deducted on the contribution and the right to deduct the input VAT on services acquired for the contribution, such as expert valuation services and legal advice.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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