

Employee incentive programmes: tax aspects 1/50/22

There are various programmes out there aimed at increasing a company's sales by raising the productivity of its employees joining the programme, by increasing customer loyalty etc. Cross-border programmes are also implemented in Latvia, and their tax issues are very topical as well as complicated. This article explores employee incentive programmes in the light of a recent VAT ruling from the Court of Justice of the European Union (CJEU).

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