

# Adjusting input tax on write-offs 3/23/23

Fixed assets, and sometimes inventories too, have to be written off if they no longer meet your company's needs or are obsolete, or if there is no demand for them. The issue of input tax deduction always comes up in such situations, and has been recently heard by the Court of Justice of the European Union (CJEU). This article explores Ruling C-127/22 (*Balgarska telekomunikacionna kompania*) of 4 May 2023.

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

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