

# Are board members of public limited companies taxable persons? CJEU ruling and its impact in Latvia 3/4/24

On 21 December 2023 the Court of Justice of the European Union (CJEU) passed ruling C-288/22 on whether a public limited company's board members are taxable persons for VAT purposes. This ruling is important because it explains what criteria must be met if a person is to be treated as carrying out an economic activity that forms the basis for paying VAT and what factors should be considered to determine whether someone is an independent taxable person.

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

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