

Contribution to share capital and VAT 3/21/24

Whether a taxable person transfers a business or makes a contribution in kind in exchange for shares, this is typically treated as a transaction outside the scope of VAT. However, the Latvian VAT Act does not resolve this issue conclusively, and this assumption comes from a logical assessment of the rules that require adjustment to input VAT deduction. The latest case law of the Court of Justice of the European Union (CJEU) has weakened the impression that a contribution to share capital is always a supply outside the scope of VAT. This article explores a recent CJEU ruling.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)