

VAT treatment of fuel card transactions and similar agency transactions 3/43/23

In September 2023, the EU VAT Committee published guidelines on how to assess the VAT treatment of fuel card transactions, which had been dealt with earlier by the Court of Justice of the European Union (CJEU) in its ruling C-235/18 Vega International. The CJEU ruled that the Austrian company's transaction of issuing fuel cards to other companies for fuel purchases, which was invoiced as a supply of fuel, qualifies as a service of granting credit that is exempt from VAT.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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