



Deduction of input VAT incurred by a UK company through its BG branch

Country - Bulgarien

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The Supreme Administrative Court has ruled that Bulgarian input VAT incurred by a British company cannot be deducted by its Bulgarian branch, as supplies made between a branch and its head office should be considered internal turnover.

Instead, the VAT incurred should be recovered through a refund under Directive 2008/9.

We remain at your disposal if you wish further information or analysis.