



## **European Court of Justice, “Vinš”, C-275/18 - VAT exemption on exportation of goods**

**Submission Date - 15/04/2019**

The ECJ has ruled that, when the substantive conditions to apply VAT exemption on exports are met and proved, national legislations cannot enforce this exemption on condition that the goods be placed under export customs procedure.

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