



European Court of Justice Case, C- 249/17 - Ryanair - Right to deduct input VAT

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The ECJ has ruled that the right to deduct input VAT, on expenditure incurred in the context of a takeover bid, is not precluded, even if the takeover is ultimately aborted. The ECJ reasoned that Ryanair intended to pursue economic activities subject to VAT and therefore, even though the planned acquisition didn't move forward, Ryanair acted as a VAT taxable person at the time it incurred the expenditure.

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