



European Court of Justice, Case 672/17 - VAT correction dependent of notification

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The principle of neutrality as well as Articles 90 and 273 of the VAT Directive must be interpreted as not precluding national legislation, such as that at issue in the main proceedings, which provides that the reduction of the taxable amount for VAT, in the event of non-payment, cannot be made by the taxable person until it has given prior notice of its intention to cancel all or part of the VAT to the purchaser of goods or services, if that purchaser is a taxable person, for the purposes of correcting the deduction of VAT that the latter has made.

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