



Extension on the right to deduct VAT in relation to supplies of passenger cars

Country - Latvia

Submission Date - 21/12/2018

The Council Implementing Decision (EU) 2018/1921 of 4 December 2018 authorized Latvia to extend the restriction of 50% deduction of the VAT incurred in the purchase, leasing, intra-community acquisition and importation of passenger cars with a weight inferior to 3500 kilograms and having less than eight seats in addition to the driver's seat, as well as expenditure related to maintenance, repair, and fuel of such passenger cars, until 31 December 2021.

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