



Input VAT of Christmas gifts to customers

Country - France

Submission Date - 31/12/2018

On 11 December 2018, the Ministry of Finance published that it is exceptionally possible to deduct the input VAT incurred on gifts or presents offered to clients and customers on the occasion of Christmas and the end of the year celebrations, if the price of the gifts does not exceed EUR 69 per beneficiary.

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