

Criteria applied by tax authority to find TOGC

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Companies are sometimes unsure whether a transaction affecting them qualifies as the transfer of a business as a going concern (TOGC). This is a crucial question in identifying a number of potential risks, including VAT liabilities. If a TOGC has occurred, the transaction is not subject to VAT if the acquirer is registered for VAT and continues a business that does not involve asset stripping or liquidating the company.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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