

Should derived public entities include real estate tax in taxable amount of land lease services for VAT purposes? (1) 3/50/23

Where lease services are supplied for a consideration, any person (including a public entity or a derived public entity) will be treated as a taxable person for VAT purposes unless the consideration received is a token sum. So the lease service will be a supply governed by the VAT Act. This article explores whether real estate tax (RET) collected from the tenant in addition to the rent qualifies as part of the rent and whether VAT should be charged on it.

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