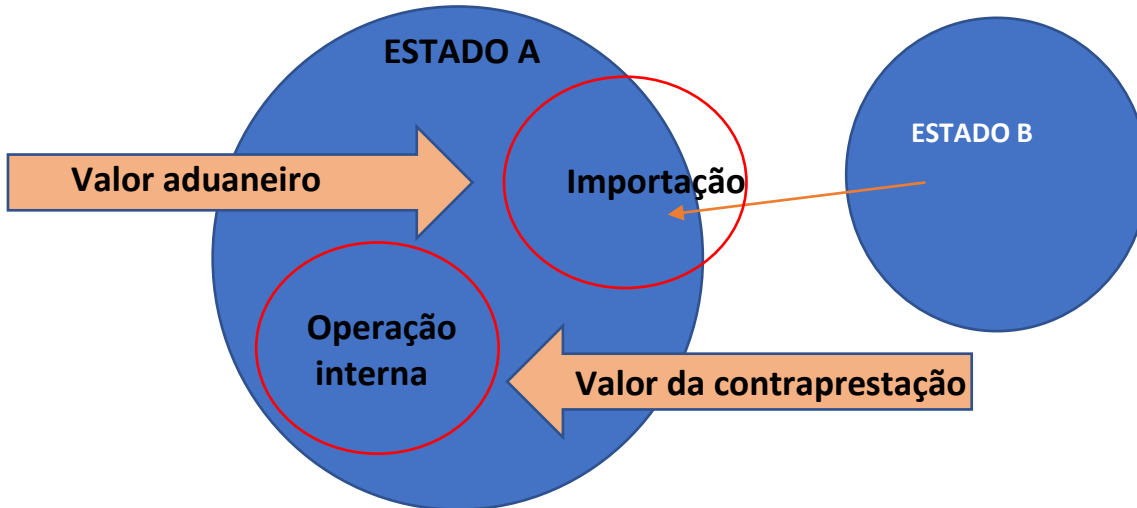


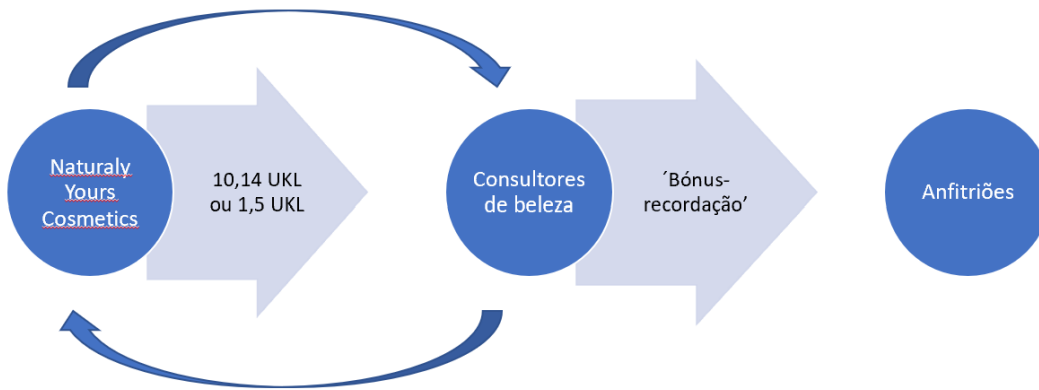
Valor tributável para efeitos de IVA



OPERAÇÕES INTERNAS

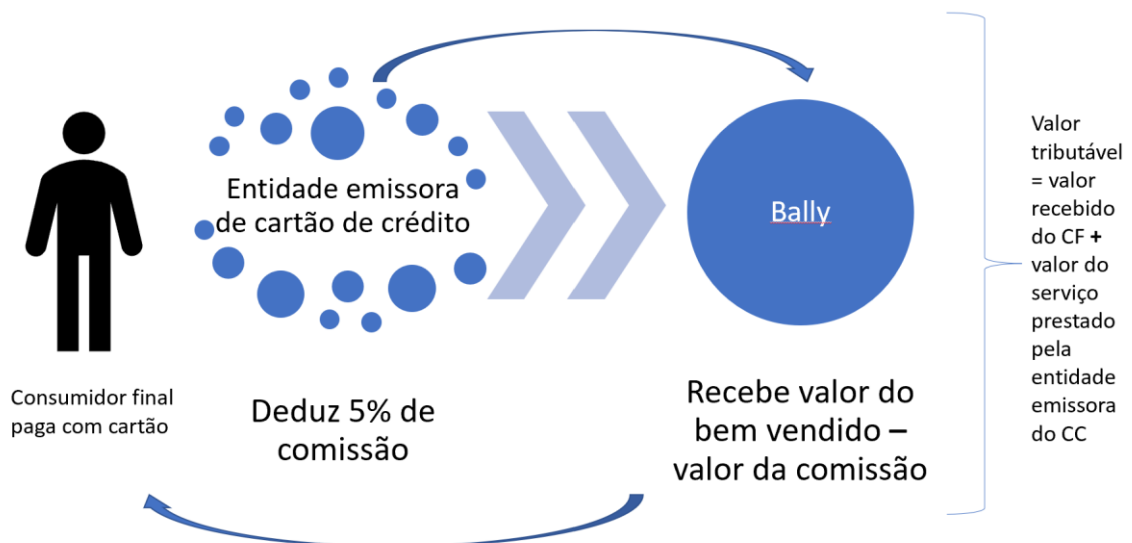
- Ac. TJUE de 23-11-1988, caso 230/87

Vende um bem – qual é o valor? ----> valor pago pelos consultores + valor dos serviços por estes prestados

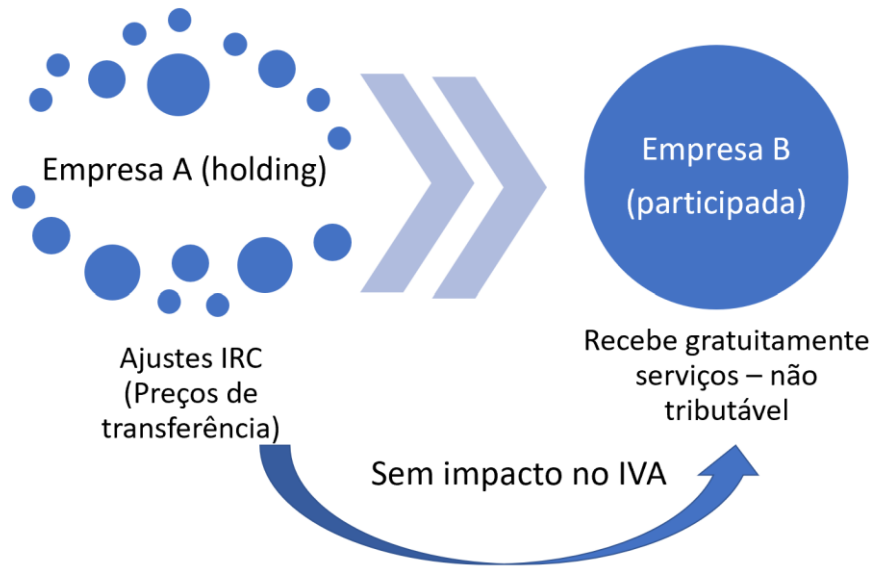


Prestam um serviço – qual é o valor? ----> 10,14 – 1,5

- Ac. TJUE de 25-5-1993, C-18/92

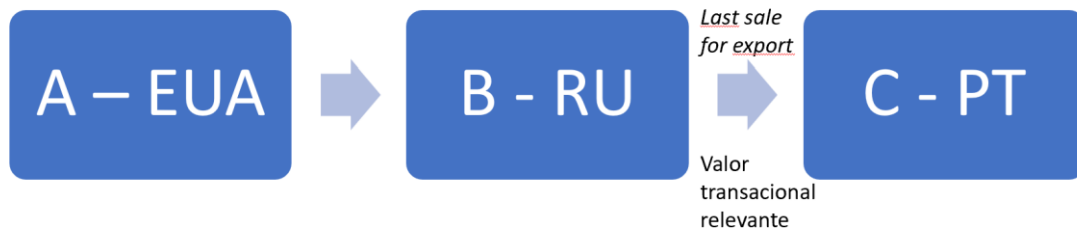


- Decisão CAAD de 17-11-2020, proc. 751/2019-T

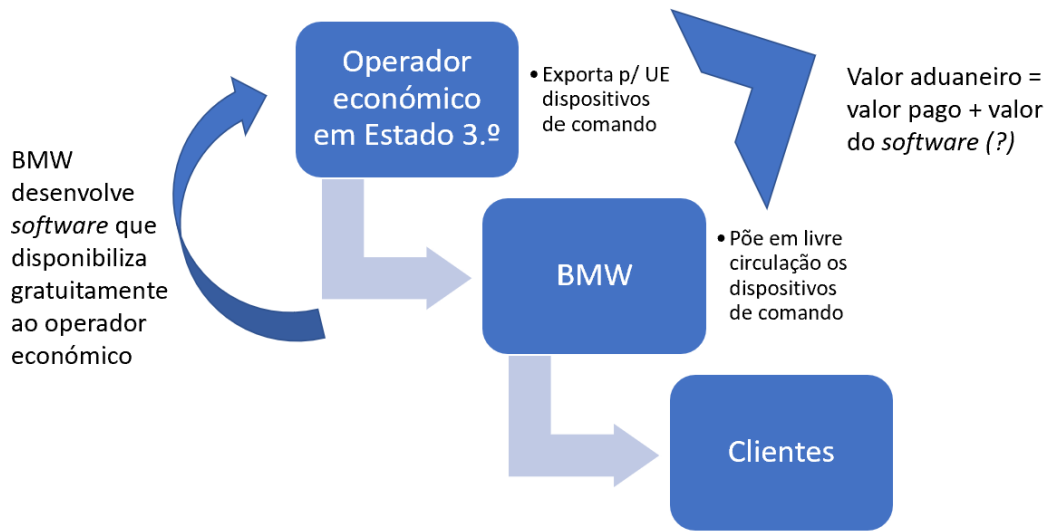


IMPORTAÇÕES

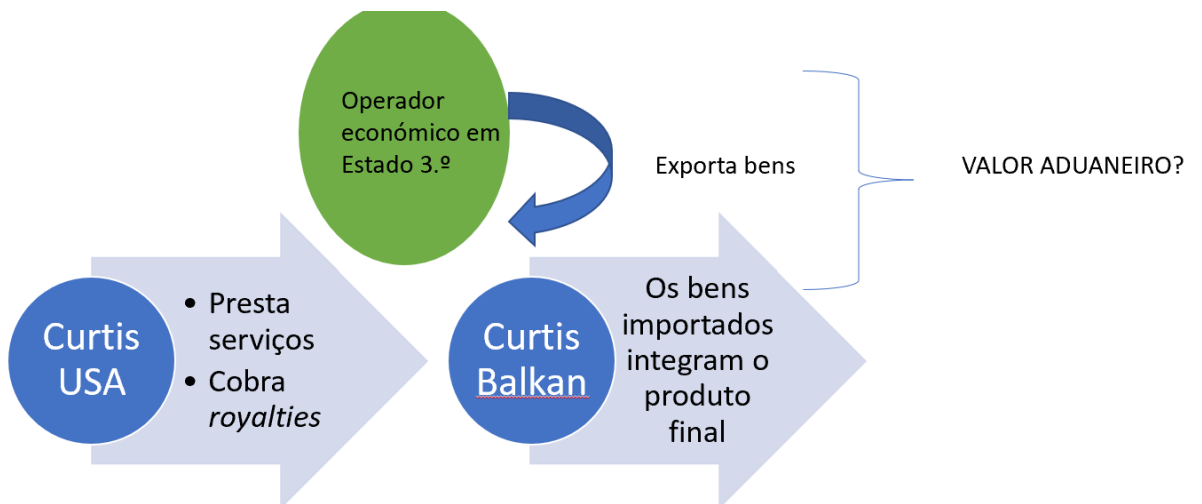
128.º Regulamento de execução



- Ac. TJUE de 10-9-2020, C-509/19



- Ac. TJUE de 9-7-2020, C-76/19



- AC TJUE de 16-6-2016, C-291/15



- Ac. TJUE de 21-1-2016, C-430/14

