



Dear

Sir/Madam,

CFE Tax Advisers Europe has now published an [Opinion Statement](#) on the Court of Justice of the EU decision in the case of C-132/16 *Iberdrola*. This Opinion Statement discusses the implications of the decision, and seeks to analyse why the right to deduct input tax should not be unduly restricted.

CFE considers that input tax should be deductible when, for non-philanthropic reasons, expenses are incurred in relation to land that is not owned by a developer in order to obtain permission to develop other land. The indirect tax committee also can see force in arguments that no output tax liabilities should, as a general rule, arise in such circumstances.

We invite you to read the [Opinion Statement](#) and remain available to discuss any questions or comments.

Kind regards,

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