



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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Brussels, 13 November 2019

**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)¹**

**AGENDA REV
114TH MEETING
– 2 DECEMBER 2019 –**

¹ After the meeting, documents originating from the Commission as well as the agenda and minutes of the meeting will be made public unless an exception under Regulation (EC) No 1049/2001 of the European Parliament and of the Council would apply.

Documents originating from Member States will also be made public unless the Member State **upon submission of the document** to the VAT Committee has **indicated and duly justified** that its disclosure undermines the protection of a public or private interest in accordance with Article 4(1)-(3) of Regulation (EC) No 1049/2001. These documents will be marked “*”.

- 1. ADOPTION OF THE AGENDA**
(Document taxud.c.1(2019)7865483)

- 2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**

- 3. INFORMATION POINTS**

- 4. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**
 - 4.1** Origin: Commission
References: Articles 30a, 30b, 73a, 410 a and 410b
Subject: Questions raised following implementation of the Voucher Directive
(Document taxud.c.1(2019)7743273 – Working paper No 983)

- 5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
 - 5.1** Origin: The Netherlands
References: Article 132(1)(b) and (c)
Subject: VAT treatment of ‘combined lifestyle intervention’
(Document taxud.c.1(2019)7741025 – Working paper No 981)

- 6. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION**
 - 6.1** Origin: Sweden
References: Article 53 of the VAT Directive
Article 32 of the VAT Implementing Regulation
Subject: Case C-647/17 *Srf konsulterna*
(Document taxud.c.1(2019)7743552 – Working paper No 982)
 - 6.2** Origin: Commission
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union
(Document taxud.c.1(2019)7670433 – Information paper)

- 7. ANY OTHER BUSINESS**
 - 7.1** Origin: Commission
Subject: Informing the VAT Committee of options exercised under Articles 80, 167a, 199 and 199a of Directive 2006/112/EC
(Document taxud.c.1(2019)7672483 – Information paper)

- 7.2** Origin: Commission
Reference: Article 211
Subject: VAT aspects of centralised clearance for customs upon importation – update
(Document taxud.c.1(2019)4807176 – Working paper No 924 REV4)
- 7.3** Origin: Commission
Reference: Article 211
Subject: VAT aspects of centralised clearance for customs upon importation – update
(Document taxud.c.1(2019)7865114 – Working paper No 924 REV5)