



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

**taxud.c.1(2020)1246216 – EN**

Brussels, 6 April 2020

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

**AGENDA**

**116<sup>TH</sup> MEETING  
– 12 JUNE 2020 –**

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<sup>1</sup> 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(2020)1246216)

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

**3. INFORMATION POINTS**

- 3.1** Origin: Commission  
Reference: Article 218 of the Treaty on the Functioning of the European Union  
Subject: OECD VAT/GST related files – report back from WP9 and TAG meetings  
*(oral presentation)*

**4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**

- 4.1** Origin: Denmark  
Reference: Article 27  
Subject: Application of intangible property to be treated as a supply for consideration  
(Document taxud.c.1(2020)885597 – Working paper No 988)

- 4.2** Origin: Portugal  
Reference: Article 102  
Subject: Application of a reduced VAT rate on certain supplies of electricity  
(Document taxud.c.1(2020)1245470 – Working paper No 992)

**5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**

- 5.1** Origin: Greece  
References: Articles 1, 2 and 73  
Subject: Treatment of payments under the Rural Development Programme  
(Document taxud.c.1(2020)1225121 – Working paper No 991)

- 5.2** Origin: Spain  
References: Article 58 of the VAT Directive  
Article 7 of the VAT Implementing Regulation  
Subject: Services supplied by digital platforms intervening in short-term leasing or renting of immovable property  
(Document taxud.c.1(2020)1181920 – Working paper No 990)

**6. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**

**6.1** Origin: Commission  
Reference: Article 138 of the VAT Directive  
Subject: Implementation of the Quick Fixes Package:  
Council Directive (EU) 2018/1910  
VAT identification number obtained after the moment of chargeability of the tax on the supply  
(Document taxud.c.1(2020)971538 – Working paper No 989)

**6.2** Origin: Commission  
References: Articles 30a, 30b, 73a, 410a and 410b  
Subject: Questions raised following implementation of the Voucher Directive - further analysis  
(Document taxud.c.1(2020)1245810 – Working paper No 993)

**7. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION**

**7.1** Origin: Commission  
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union  
(Document taxud.c.1(2020)1245951 – Information paper)

**8. ANY OTHER BUSINESS**

**8.1** 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(2020)1246066 – Information paper)

**8.2** Origin: Commission  
Reference: Article 211  
Subject: VAT aspects of centralised clearance for customs upon importation – update  
(Document taxud.c.1(2020)1226436 – Working paper No 924 REV6)