

GROUP ON THE FUTURE OF VAT – NUMERICAL INDEX OF WORKING PAPERS

(updated up until 01/01/2021)

Document	Meeting	Date of meeting	Subject
014	04	24/04/2012	B2B supplies of goods – Taxation at destination – Identifying options and criteria for a qualitative assessment
	04	24/04/2012	Summary Minutes – 4 th meeting
015	05	29/11/2012	B2B supplies of goods – Taxation at destination – Studies to feed into the debate on possible options
015 ANN	05	29/11/2011	PwC study
016	05	29/11/2012	B2B supplies of goods – Taxation at destination – Options – Examining how they work, and their pros and cons
017	05	29/11/2012	B2B supplies of goods – Taxation at destination – Shortcomings of the current VAT system identified by stakeholders
018	06	28/01/2013	Standard VAT declaration
018 ANN	06	28/11/2013	Study on feasibility & impact of common EU standard VAT return
019	06	28/01/2013	VAT treatment of public bodies & VAT exemptions in public interest
019 ANN	06	28/01/2013	Study VAT in the public sector and exemptions in the public interest
020	05	29/11/2012	Summary Minutes – 5 th meeting
021	07	11/03/2013	B2B supplies of goods – Taxation at destination – State of play of the discussions on the options
022	07	11/03/2013	B2B supplies of goods – Taxation at destination – Additional option – Improvement of current rules
023	07	11/03/2013	B2B supplies of goods – Taxation at destination – One-Stop-Shop – Functioning & possible issues
024	06	28/01/2013	Summary Minutes – 6 th meeting
025	08	12/06/2013	Communication on the Future of VAT – State of play
026	07	11/03/2013	Summary Minutes – 7 th meeting
027	08	12/06/2013	B2B supplies of goods – Taxation at destination – Possible selection of options
028	08	12/06/2013	B2B supplies of goods – Taxation at destination – Options based on VAT charged by the supplier – Mitigation measures
028 ANN	08	12/06/2013	Expert study on VAT and PAN-European businesses – Report & Appendices
029	08	12/06/2013	Outcome of the public consultation on VAT rates

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030	08	12/06/2013	B2B supplies of goods – Taxation at destination – Study on the selected options
031	08	12/06/2013	OECD International VAT guidelines
032	08	12/06/2013	Summary Minutes – 8 th meeting
033	09	21/10/2013	B2B supplies of goods – Taxation at destination – Study on charging VAT on intra-EU supplies of goods and services
033 ANN	09	21/10/2013	Study on charging VAT on intra-EU supplies of goods and services – Final report
034	09	21/10/2013	B2B supplies of goods – Taxation at destination – Option 1B – State of play
035	09	21/10/2013	B2B supplies of goods – Taxation at destination – Study on the selected options – Terms of Reference (ToR)
035 ANN	09	21/10/2013	B2B supplies of goods – Taxation at destination – Study on the selected options – Presentation
036	09	21/10/2013	OECD International VAT Guidelines II
036 ANN	09	21/10/2013	Draft revised OECD International VAT Guidelines II
037	10	10/02/2014	Study on selected options – Option 2b – Adapting current rules whilst still following the flow of goods with the reverse charge mechanism
038	09	21/10/2013	Summary Minutes – 9 th meeting
039	10	10/02/2014	Option 1B – Sub-Group – Consignment Stock – Report
039 ANN	10	10/02/2014	Option 1B – Sub-Group – Consignment Stock – Responses
040	10	10/02/2014	Option 1B – Sub-Group – Chain transactions – Report
041	10	10/02/2014	Option 1B – Sub-Group – Proof of intra-EU supplies – Report
042	10	10/02/2014	Option 1B – Sub-Groups – Overview of outcome
043	10	10/02/2014	Summary Minutes – 10 th meeting
044	11	13/06/2014	Feasibility and economic study on implementing the 'destination principle' to intra-EU B2B supplies of goods – Inception report and state of play
044 ANN	11	13/06/2014	Inception report – Study on implementing the 'destination principle'
045	11	13/06/2014	Interim report – Study on passenger transport

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045 ANN	11	13/06/2014	Second interim report – Study on passenger transport
046	11	13/06/2014	Summary Minutes – 11 th meeting
047	12	07/11/2014	B2B supplies of goods – EY study – State of play
047 ANN	12	07/11/2014	Presentation – EY study
048	12	07/11/2014	Implementation of the definitive VAT regime for intra EU trade
049	12	07/11/2014	VAT treatment of Bitcoin
050	12	07/11/2014	Summary Minutes – 12 th meeting
-	13	14/09/2015	MEETING CANCELLED
051	14	05/02/2016	VAT rules for passenger transport
052	14	05/02/2016	Letter to the Czech Republic – VAT – Reverse Charge Mechanism
052 ANN1	14	05/02/2016	Annex to letter on Generalised Reverse Charge
052 ANN2	14	05/02/2016	Presentation – Czechia
053	14	05/02/2016	Summary Minutes – 14 th meeting
-	15	15/01/2016	MEETING CANCELLED
054	16	21/10/2016	Definitive regime for intra-EU trade – Issues to be examined
055	16	21/10/2016	Summary Minutes – 16 th meeting
056	17	10/01/2017	Elements for the 2017 proposal – Definitive VAT regime for intra-EU trade
057	18	28/04/2017	Technical options for the 2017 Commission proposal on reform of rules on VAT rates
057 ANN	18	28/04/2017	Draft Final report – Reform of rules on VAT rates
058	17	10/01/2017	Summary Minutes – 17 th meeting
059	18	28/04/2017	Summary Minutes – 18 th meeting
060	19	22/01/2018	2017 VAT e-commerce package – Article 1 – Effect from 1 January 2019 – Need for implementing provisions and IT impact
061	19	22/01/2018	2017 VAT e-commerce package – Article 2, points (1) to (11) – Effect from 1 January 2021 – Need for implementing provisions
061 ANN	19	22/01/2018	Presentation – EU VAT e-commerce package

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Document	Meeting	Date of meeting	Subject
062	19	22/01/2018	2017 VAT e-commerce package – Article 2, points (14) to (20) – Effect from 1 January 2021 – Non-Union scheme – Need for implementing provisions and IT impact
063	19	22/01/2018	2017 VAT e-commerce package – Article 2, points (21) to (29) – Effect from 1 January 2021 – Union scheme – Need for implementing provisions
	19	22/01/2018	Presentation – Analysis of impact of split payment
064	19	22/01/2018	Summary Minutes – 19 th meeting
065	20	09/02/2018	2017 VAT e-commerce package – Article 2, point (30) – Effect from 1 January 2021 – Import scheme – Need for implementing provisions
065 ANN	20	09/02/2018	Presentation – Import scheme
066	20	09/02/2018	Implications of CJEU judgments on cost-sharing for the financial and insurance sectors
067	20	09/02/2018	2017 VAT e-commerce package – Article 2, point (31) – Effect from 1 January 2021 – Special arrangements for declaration and payment of import VAT – Need for implementing provisions and IT impact
067 REV1	21	12/03/2018	2017 VAT e-commerce package – Article 2, point (31) – Effect from 1 January 2021 – Special arrangements for declaration and payment of import VAT – Need for implementing provisions and IT impact
067 ANN1	20	12/03/2018	Customs Expert Group – Collection of VAT for distance sales of goods
067 ANN2	20	12/03/2018	Presentation – Special import arrangements
067 REV2	23	06-07/09/2018	2017 VAT e-commerce package – Article 2, point (31) – Effect from 1 January 2021 – Special arrangements for declaration and payment of import VAT – Need for implementing provisions and IT impact
068	20	09/02/2018	2017 VAT e-commerce package – Administrative cooperation – Need for implementing provisions and IT impact
068 ANN	20	09/02/2018	Presentation – Administrative cooperation
069	20	09/02/2018	Summary Minutes – 20 th meeting
070	21, 23	12/03/2018	2017 VAT e-commerce package – Monthly listing of imports in a Member State under the Import One-Stop Shop (IOSS) – Possible use of SURV-RECAPP

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070 ANN	21, 23	12/03/2018	Customs Code Expert Group – Administrative arrangement on the surveillance of the release for free circulation or the export of goods
071	21	12/03/2018	2017 VAT e-commerce package – Electronic interfaces – Considerations for the implementing provisions
071 ANN	21	12/03/2018	Presentation – Electronic interfaces
072	21	12/03/2018	2017 VAT e-commerce package – Implementing provisions to be laid down in the VAT Implementing Regulation
072 REV1	22	13/06/2018	2017 VAT e-commerce package – Implementing provisions to be laid down in the VAT Implementing Regulation
072 REV2	23	06-07/09/2018	2017 VAT e-commerce package – Implementing provisions to be laid down in the VAT Implementing Regulation
072 REV2 ANN	23	06-07/09/2018	Member State comments – Changes to VAT Implementing Regulation
073	21	12/03/2018	2017 VAT e-commerce package – Implementing provisions to be included in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons
073 REV1	22	13/06/2018	2017 VAT e-commerce package – Implementing provisions to be included in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons
073 REV2	23	06-07/09/2018	2017 VAT e-commerce package – Implementing provisions to be included in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons
073 REV2 ANN2	23	06-07/09/2018	Member State comments – Changes to Implementing Regulation 815/2012
073 REV2 ANN3	23	06-07/09/2018	German comments – Changes to Implementing Regulation 815/2012
074	21	12/03/2018	Summary Minutes – 21 st meeting
075	22	13/06/2018	2017 VAT e-commerce package – Implementing provisions to be laid down in the VAT Implementing Regulation concerning electronic interfaces

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076	22	13/06/2018	Summary Minutes – 22 nd meeting
	23	06-07/09/2018	Low value consignments – Interim report
079	23	06-07/09/2018	Summary Minutes – 23 rd meeting
082	25	15/03/2019	Issues identified for Explanatory notes
083	25	15/03/2019	Summary Minutes – 25 th meeting
084	26	05/04/2019	Quick-fixes – Call-off stock
085	26	05/04/2019	Quick fixes – Chain transactions and other
086	26	05/04/2019	Sharing economy
087	26	05/04/2019	Update – Financial and insurance services
088	26	05/04/2019	Summary Minutes – 26 th meeting
089	27	25/09/2019	Explanatory Notes on quick fixes
089 REV1	29	25/11/2019	Explanatory Notes on Quick Fixes - Draft version of 15/11/2019
090	27	25/09/2019	Summary Minutes – 27 th meeting
091	28	11/11/2019	Special scheme for travel agents
092	28	11/11/2019	Summary Minutes – 28 th meeting
093	32	25/05/2020	Upgrading the VAT system – A reflection on possible ways forward (deferred from 29 th meeting)
094	29	25/11/2019	Summary Minutes – 29 th meeting
-	31	31/03/2020	MEETING CANCELLED
097	32	25/05/2020	VAT treatment of the platform economy
098	32	25/05/2020	Financial services – Possible options for review
099	32	25/05/2020	Summary Minutes – 32 nd meeting
100	33	16/10/2020	VAT Committee and comitology
101	33	16/10/2020	Explanatory notes on e-commerce - Comments from Member States
102	33	16/10/2020	Minutes 33rd GFV meeting

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103	34	07/12/2020	Presentation of results Fiscalis workshop on "Transaction based VAT reporting and e-invoicing: opportunities and challenges" (TBR)
104	34	07/12/2020	Single EU VAT Registration in the EU