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WORKING PAPER	MEETING	DATE OF MEETING	Nature – (Origin) – Topic – Article(s) of the VAT Directive
750	98	18/03/2013	Question – Belgium – Royalty received by the author of an original work of art in return for his resale right – Articles 2, 73 and 78(a)
752	98	18/03/2013	Question – Belgium – International Management Group (IMG) – Article 151(1)(b)
753	98	18/03/2013	Question – Commission – The application of VAT grouping provisions in the context of the MOSS – Article 11
754	98	18/03/2013	Question – Commission – Status of international bodies if and when involved in economic activity – Articles 9(1) and 13 and Annex I
755	98	18/03/2013	Question – Belgium – Issues relating to the exemption and its application – Article 151
757	98	18/03/2013	Question – Belgium – Concept of taxable dealer – Articles 38 and 39
758	98	18/03/2013	Question – UK and Greece – Case C-33/11 <i>A Oy</i> – Article 148(e) and (f)
760	98	18/03/2013	Question – Slovenia – Supply of a new vehicle to another Member State by a taxable dealer having acquired that vehicle from a non-taxable person – Articles 2(2)(b), 9(2), 138(1) and (2)(a) and 314
761	98	18/03/2013	Question – Italy – Concept of fixed establishment and its definition – Article 9(1)
762	98	18/03/2013	Question – Italy – Importation of leased goods for taxable activities – Articles 30, 61, 70, 71, 168, 178 and 201
763	98	18/03/2013	Case law – Recent judgments of the European Court of Justice
info	98	18/03/2013	Notifications – Options notified – Articles 80, 167a and 199
766	99	03/07/2013	Consultation – Croatia – Exemptions related with international trade – Articles 155 to 163

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766 ADD	99	03/07/2013	Addendum to WP 766
768	99	03/07/2013	Question – Commission – Tax treatment of vessels having been released for free circulation in a new Member State before its accession to the EU – Articles 2, 408 and 410
772	99	03/07/2013	Question – the Netherlands – VAT treatment of financial lease as a supply of goods or services – Article 14(1)
773	99	03/07/2013	Question – Belgium – Notion of “gas” & “natural gas network” – Articles 38 and 39
774	99	03/07/2013	Question – Romania – VAT treatment of the purchase of airplane tickets – Articles 65 and 90
775	98	18/03/2013	Minutes – 98 th meeting of the VAT Committee
776	99	03/07/2013	Case law – Recent judgments of the European Court of Justice
777	99	03/07/2013	Minutes – 99 th meeting of the VAT Committee
info	99	03/07/2013	Notifications – Options notified – Articles 80, 167a and 199
781	100	24-25/02/2014	Question – Spain – Application of the effective use and enjoyment rule to market research studies – Article 59a
783	100	24-25/02/2014	Question – Commission – Application of the VAT Directive when activities are carried out in the Exclusive Economic Zone adjacent to the territorial sea of a Member State – Article 5
784	100	24-25/02/2014	Question – Spain – Supply of moulds/similar tools used for exported products – Article 146
785	100	24-25/02/2014	Question – Greece – Exemptions for goods or services supplied to NATO and other fighting ships – Articles 148(b) and 151(1)(c) and (d)
786	100	24-25/02/2014	Question – Spain – Services provided to companies by their shareholders – Articles 9 and 10

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787	100	24-25/02/2014	Question – Commission – Small consignments exemptions – Articles 30, 33 and 143(1)(b)
788	100	24-25/02/2014	Question – Commission – Case C-33/11 <i>A Oy</i> (follow-up) – Article 148
790	100	24-25/02/2014	Question – Germany – Identification of the place of supply of satellite systems – Articles 31, 32, 36, 44 and 45
791	100	24-25/02/2014	Question – Italy – Clarifications of the concept of fixed establishment – Articles 44, 45, 56(2), 58 and 192a
792	100	24-25/02/2014	Question – Luxembourg – Use of goods forming part of the assets of a business for the private use of staff – Articles 2, 26, 45 and 56
793	100	24-25/02/2014	Question – Italy – VAT treatment of supplies of second-hand vehicles used for mixed purposes – Articles 2(1)(a), 168 and 314
794	100	24-25/02/2014	Case law – Recent judgments of the European Court of Justice
795	100	24-25/02/2014	Question – Commission – Transitional measures on the rules on the place of supply of telecommunications, broadcasting and electronically supplied services – Article 2 of Implementing Regulation 1042/2013
795 ANN	100	24-25/02/2014	Annex to WP 795
799	100	24-25/02/2014	Minutes – 100 th meeting of the VAT Committee
info	100	24-25/02/2014	Notifications – Options notified – Articles 80, 167a, 199 and 199a
info	100	24-25/02/2014	Information – Commission – Vessels released for free circulation in Croatia before accession
800	101	20/10/2014	Question – Commission – Exemption granted to members of an ERIC – Articles 143(1)(g) and 151(1)(b)
802	101	20/10/2014	Question – Commission – Scope of the exemption – Whether to qualify drilling platforms as vessels –

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			Article 148(a) and (c)
807	101	20/10/2014	Question – Commission – Application by Belgium of a reduced VAT rate on certain supplies of electricity – Article 102
808	101	20/10/2014	Question – Commission – Treatment of payments under EU Framework Programmes (follow-up) – Articles 2, 151 and 174
809	101	20/10/2014	Question – Commission – Air navigation services applied by Eurocontrol – Article 59(c)
810	101	20/10/2014	Question – Latvia – VAT treatment of the provision of VAT refund services to non-resident individuals – Articles 45, 59, 146 and 147
811	101	20/10/2014	Question – UK – VAT treatment of Bitcoin – Articles 2(1)(c) and 135(1)(d) and (f)
812	101	20/10/2014	Question – UK – Case C-26/12 <i>Fiscale eenheid PPG Holdings BV</i> : Direct and immediate link test – Article 168
813	101	20/10/2014	Question – Germany – Cases C-85/11 <i>Commission vs. Ireland</i> and C-480/10 <i>Commission vs. Sweden</i> – Article 11
814	101	20/10/2014	Question – Commission – Treatment of online supplies made by a travel agent to final consumers – Articles 14(2)(c), 28, 46, 58 and 306 to 310
816	101	20/10/2014	Question – Commission – VAT refund in case of a taxable person registered for MOSS – Article 369(j)
817	101	20/10/2014	Question – France – Rules applicable to the transportation of gas within the EU without transfer of ownership – Articles 17, 21, 38, 39, 140 and 143
818	101	20/10/2014	Question – Commission – Place of supply of services consisting in the use of goods forming part of the assets of a business for the private use of staff – Articles 26 and 45 to 59b

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819	101	20/10/2014	Case law – Recent judgments of the Court of Justice of the European Union
826	101	20/10/2014	Minutes – 101 st meeting of the VAT Committee
info	101	20/10/2014	Notifications – Options notified – Articles 80, 167a, 199 and 199a
info	101	20/10/2014	Information – Commission – OECD – B2C place of supply draft guidelines
info ANN	101	20/10/2014	Annex to info paper on OECD
833	102	30/03/2015	Question – Commission – Special arrangements for works of art – Article 315
834	102	30/03/2015	Question – Commission – VAT treatment of the European Groupings of Territorial Cooperation (EGTCs) – Articles 143(1)(g) and 151(1)(b)
836	102	30/03/2015	Question – Commission – VAT treatment of crowdfunding – Articles 2(1)(b) and (c), 65, 73 and 135(1)(b) and (f)
837	102	30/03/2015	Question – Cyprus – Sovereign Order of the Knights of Malta – Articles 143(1)(f) and (g) and 151(1)(a) and (b)
838	102	30/03/2015	Question – Sweden – Cross-border repairs involving spare parts performed on goods owned by a third party – Article 44
840	103	30/03/2015	Question – Italy – Vessels used for navigation on the high seas – Article 148(a), (c) and (d)
841	102	30/03/2015	Case law – Denmark – CJEU case C-388/11 <i>Le Crédit Lyonnais</i> – Allocation of turnover and deduction – Articles 169, 174(1) and 175(1)
842	102	30/03/2015	Question – Spain – Scope of the exemption for medical services – Article 132(1)(b) and (c)
843	102	30/03/2015	New legislation – Belgium – VAT 2015: Scope of the notion of electronically supplied services – Article 58 and

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			Annex II
844 REV	102	30/03/2015	New legislation – Commission – VAT 2015: VAT treatment of online gambling services – Articles 73, 135(1)(i) and 401
845	103	30/03/2015	Case law – Commission – Case C-7/13 <i>Skandia America</i> – VAT Group – Articles 2(1), 9 and 11
846	103	30/03/2015	Question – Commission – Activities carried out in the Exclusive Economic Zone adjacent to the territorial sea of a Member State (follow-up) – Article 5
847	102	30/03/2015	Case law – Recent judgments of the Court of Justice of the European Union
info	102	30/03/2015	Notifications – Options notified – Articles 80, 167a, 199 and 199a
849	104	04-05/06/2015	Question – Italy – Possible qualification of investment advice as negotiation in securities – Article 135(1)(f)
850	104	04-05/06/2015	Question – Italy – Transport of passengers and motor vehicles accompanying them – Article 98 and Annex III, point 5
852	104	04-05/06/2015	Question – France – Chargeability and payment of import VAT on goods subject to excise duty in case of excise duty suspension – Articles 86(1)(a) and 211
853	104	04-05/06/2015	Question – Commission – VAT treatment of collaborative projects and other defence-related activities – Articles 2, 9, 13, 143(1)(fa) and (g) and 151(1)(aa) and (b)
854	104	04-05/06/2015	Question – Commission – VAT treatment of Bitcoin (II) – Articles 2(1)(c) and 135(1)(d)
855	104	04-05/06/2015	Question – UK and Belgium – Distance selling – Articles 32, 33 and 34
855 ADD	104	04-05/06/2015	Room document – Example of an actual arrangement resulting in avoidance of the distance selling provisions

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856	104	04-05/06/2015	Question – Commission – Scope of the exemption for cost-sharing arrangements: a further analysis – Article 132(1)(f)
857	104	04-05/06/2015	Question – Commission and Italy – Clarifications on the concept of fixed establishment – Article 192a
860	104	04-05/06/2015	Case law – Recent judgments of the Court of Justice of the European Union
info	104	04-05/06/2015	Notification – Options notified – Articles 80, 167a, 199 and 199a
865	102	30/03/2015	Minutes – 102 nd meeting of the VAT Committee
866	103	30/03/2015	Minutes – 103 rd meeting of the VAT Committee
872	104	04-05/06/2015	Minutes – 104 th meeting of the VAT Committee
877	105	26/10/2015	Consultation – Croatia – VAT Grouping – Article 11
878	105	26/10/2015	Question – Commission – VAT treatment of sharing economy – Articles 2(1)(b) and (c), 9, 10, 12, 132, 135(1)(b) and (f) and 282 to 292
879	105	26/10/2015	Case law – Commission – CJEU case C-7/13 <i>Skandia America</i> Case – VAT Grouping – The point of view of the VEG – Articles 2(1), 9 and 11
880	105	26/10/2015	Question – Netherlands – Terms “dental technician”, “services” & “dental prostheses” – Articles 132(1)(e), 140(a) and (b) and 143(1)(a)
881	105	26/10/2015	Question – Croatia – Scope of the special scheme for travel agents – Articles 306 to 310
882	105	26/10/2015	New legislation – Commission – VAT 2015: VAT treatment of online gambling services (follow-up) – Article 73
883	105	26/10/2015	Question – Commission – Scope of the exemption for cost-sharing arrangements: further analysis (II) – Article 132(1)(f)

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884	105	26/10/2015	Case law – Recent judgments of the Court of Justice of the European Union
885	105	26/10/2015	New legislation – Commission – VAT 2015: Harmonised application of presumption – Article 28 of the VAT Directive and Article 9a of the VAT Implementing Regulation
887	105	26/10/2015	Minutes – 105 th meeting of the VAT Committee
info	105	26/10/2015	Notifications – Options notified – Articles 80, 167a, 199 and 199a
info	105	26/10/2015	Information – Commission – Update on work of the OECD
891	106	14/03/2016	Question – Poland – Services provided under bone marrow transplantation – Article 132(1)(b)
892	107	08/07/2016	Case law – Commission – CJEU case C-264/14 <i>Hedqvist</i> – Bitcoin – Articles 2(1) and 135(1)(e) and (d)
893	106	14/03/2016	Question – Commission – How to deal with cross-border rulings (CBR) – Article 398
894	106	14/03/2016	Question – Commission – Export of goods after transformation work – Article 146(1)(a) and (b)
895	106	14/03/2016	New legislation – Commission – Implementation of recently adopted EU VAT provisions – Article 28 of the VAT Directive and Article 9a of the VAT Implementing Regulation
896	106	14/03/2016	New legislation – Commission – Electronically supplied services: minimal human intervention – Article 58 and Annex II
897	106	14/03/2016	Question – Commission – Exemptions acquisitions made under diplomatic and consular arrangements – Articles 143(1)(f), (fa), (g), (h) and (i) and 151
898	106	14/03/2016	Question – Commission – Proof of evidence of intra-Community supplies (point of view of the VEG) – Articles 131, 138 and 273

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898 ANN1	106	14/03/2016	Annex I to WP 898 (VEG No 053)
898 ANN2	106	14/03/2016	Annex II to WP 898 (Appendix to VEG No 953)
899	106	14/03/2016	Question – Poland – Disposal of goods free of charge to another taxable person – Article 16
info	106	14/03/2016	Case law – Recent judgments of the Court of Justice of the European Union
info	106	14/03/2016	Notifications – Options notified – Articles 80, 167a, 199 and 199a
901	107	08/07/2016	Question – Commission – Greenhouse gas emissions allowances – Articles 2(1), 9 and 135(1)
903	107	08/07/2016	Question – Commission – Special arrangements for taxable dealers and their supply of works of art – Articles 174, 175, 312 to 316, 319 and 322
905	106	08/07/2016	Minutes – 106 th meeting of the VAT Committee
906	107	08/07/2016	New legislation – Commission – Interaction between electronically supplied services and intermediation services and initial discussion on the scope of the concept of intermediation services when taken in a broader context – Articles 44, 46 and 58
907	107	08/07/2016	Case law – Commission – CJEU case C-526/13 <i>Fast Bunkering Klaipeda</i> – Articles 14(1) and (2)(c), 24(1) and 148(a)
909	107	08/07/2016	Minutes – 107 th meeting of the VAT Committee
info	107	08/07/2016	Case law – Recent judgments of the Court of Justice of the European Union
info	107	08/07/2016	Notifications – Options notified – Articles 80, 167a, 199 and 199a
912	108	27-28/03/2017	Question – France – Possible qualification of advisory services by credit intermediaries as negotiation of credit – Article 135(1)(b)

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916	108	27-28/03/2017	Question – Denmark – VAT treatment of fertility treatments – Article 132(1)(b) and (c)
917	108	27-28/03/2017	Question – Commission – VAT treatment of transactions involving non-performing loans (NPLs) – Articles 2(1)(c) and 135(1)(b) and (c)
918	108	27-28/03/2017	Question – Commission – Meaning of "financial, economic and organisational links" among VAT group members – Article 11
919	108	27-28/03/2017	New legislation – Commission – VAT 2015: Scope of the notion of electronically supplied services – Minimal human intervention (second follow-up) – Article 58 of the VAT Directive and Annex I of the VAT Implementing Regulation
921 REV	108	27-28/03/2017	Question – Germany – Substantive importance of the VAT identification number of the recipient (acquirer of the goods) for the exemption of intra-Community supplies – Article 138
922	108	27-28/03/2017	Question – Poland – Adjustment of input VAT deduction where a taxable person is carrying out both economic activities and non-economic activities – Articles 167, 168, 173, 174, 184, 185 and 187
923	108	27-28/03/2017	Question – Commission – Possible VAT implications of Transfer Pricing – Articles 2(1), 72, 73, 80, 83 and 85
924	108	27-28/03/2017	Question – Commission – VAT aspects of centralised clearance for customs upon importation – Article 211
924-REV	109	01/12/2017	Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2017)6193351)
924-REV2	–		Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2017)6800658)

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924-REV3	112	12/04/2019	Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2019)271571)
924-REV4	114	02/12/2019	Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2019)4807176)
924-REV5	114	02/12/2019	Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2019)7865114)
924-REV6	116	02/12/2019	Question – Commission – Article 211 of Directive 2006/112/EC – VAT aspects of centralised clearance for customs upon importation – Updated (taxud.c.1(2020)1226436)
925	108	27-28/03/2017	Minutes – 108 th meeting of the VAT Committee
Info	108	27-28/03/2017	Case law – Recent judgments of the Court of Justice of the European Union
Info	108	27-28/03/2017	Notifications – Options notified – Articles 80, 167a, 199 and 199a
931 REV	109	01/12/2017	Question – Poland – VAT treatment of cash pooling services – Articles 24 and 135(1)(b) and (d)
932	109	01/12/2017	Question – Romania – VAT treatment of services in relation to waterways – Articles 44 and 47
934	109	01/12/2017	Case-law – Denmark – CJEU Case C-526/13 <i>Fast Bunkering Klaipėda</i> (follow-up) – Articles 14(1) and (2)(c), 24(1) and 148(a)
936	109	01/12/2017	Question – Commission, the Netherlands and Denmark – Scope of the exemption for the management of special investment funds – Article 135(1)(g)

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937	109	01/12/2017	Question – Commission – Application by Romania of a reduced rate on the supply of district heating to households – Article 102
939	109	01/12/2017	Minutes – 109 th meeting of the VAT Committee
941	110	13/04/2018	Question – Romania – VAT treatment of certain services provided in relation to syndicated loans – Articles 2(1)(c) and 135(1)(b) and (c)
943	110	13/04/2018	Question – Poland – VAT treatment of organisations collectively managing copyright and related rights – Articles 25 and 28
944	110	13/04/2018	Question – Commission – Meaning of "financial, economic and organisational links" among VAT group members (the point of view of the VEG) – Article 11
944 ANN1	110	13/04/2018	Annex I to WP 944 – VEG No 070 REV 1
944 ANN2	110	13/04/2018	Annex II to WP 944 – Presentation by the VEG
945 REV	110	13/04/2018	Question – Commission – Possible VAT implications of Transfer Pricing (the point of view of the VEG) – Articles 2(1), 72, 73, 80, 83 and 85
945 ANN1	110	13/04/2018	Annex I to WP 945 REV – VEG No 071 REV 2
945 ANN2	110	13/04/2018	Annex II to WP 945 REV – Presentation by the VEG
946	110	13/04/2018	Question – Commission – Exemption granted to members of an ERIC (follow-up) – Articles 143(1)(g) and 151(1)(b)
948 REV	110	13/04/2018	Consultation – Luxembourg – VAT grouping – Article 11
952	110	13/04/2018	Minutes – 110 th meeting of the VAT Committee
958	111	30/11/2018	Question – Germany – Article 2(1)(c) – Conditions for there being a taxable transaction when internet services

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			are provided in exchange for user data
960	111	30/11/2018	Question – Commission – Article 132(1)(a) – Application of the exemption for “public postal services”
961	111	30/11/2018	Minutes – 111 th meeting of the VAT Committee
963	112	12/04/2019	Case law – Denmark – Article 146(1)(e) – Case C-288/16 <i>L. Č. IK</i>
968	113	03/06/2019	New Legislation – Commission – Articles 17a, 36a, 138(1) and (1a), 243(3) and 262(2) of the VAT Directive – Articles 45a and 54a of the VAT Implementing Regulation – Implementation of the Quick Fixes Package: Council Directive (EU) 2018/1910 and Council Implementing Regulation (EU) 2018/1912
969	113	03/06/2019	Question – France – Articles 14, 15, 38, 39, 44, 46, 58, 193 and 195 – VAT rules applicable to transactions related to the recharging of electric vehicles
970	112	12/04/2019	Minutes – 112 th meeting of the VAT Committee
971	113	03/06/2019	Minutes – 113 th meeting of the VAT Committee
981	114	02/12/2019	Question – The Netherlands – Article 132(1)(b) and (c) of Directive 2006/112/EC - VAT treatment of ‘combined lifestyle intervention’
982	114	02/12/2019	Case law – Sweden – Article 53 of Directive 2006/112/EC and Article 32 of the VAT Implementing Regulation – Admission to events - Case C-647/17 <i>Srf konsulterna</i>
info	114	02/12/2019	Case law – Recent judgments of the Court of Justice of the European Union
info	114	02/12/2019	Notifications – Options notified – Articles 80, 167a, 199 and 199a

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983	114	02/12/2019	New legislation – Commission – Articles 30a, 30b, 73a, 410a and 410b of Directive 2006/112/EC - Implementation of the Voucher Directive
984	-	-	Consultation – Croatia – Article 167a of Directive 2006/112/EC – Cash accounting
987	114	02/12/2019	Minutes of the 114 th meeting of the VAT Committee
988	116	12/06/2019	Consultation – Denmark – Article 27 of Directive 2006/112/EC – Application of intangible property to be treated as a supply for consideration
989	116	12/06/2019	New legislation – Commission – Article 138 of Directive 2006/112/EC - the Quick Fixes Package: Council Directive (EU) 2018/1910 VAT identification number obtained after the moment of chargeability of the tax on the supply
990	116	12/06/2019	Question – Spain – Article 58 of the VAT Directive and Article 7 of the VAT Implementing Regulation - Services supplied by digital platforms intervening in short term leasing or renting of immovable property
991	116	12/06/2019	Question – Greece – Articles 1, 2 and 73 of the VAT Directive - Treatment of payments under the Rural Development Programme
992	116	12/06/2019	Consultation – Portugal – Article 102 of Directive 2006/112/EC – Application of a reduced VAT rate on on certain supplies of electricity
993	116	12/06/2019	New legislation – Commission – Articles 30a, 30b, 73a, 410a and 410b of Directive 2006/112/EC - Implementation of the Voucher Directive - Further analysis

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1004	117	16/11/2020	Case law – Denmark - Articles 169(a), 173(1) and 174(1) of the VAT Directive - Case C-165/17 Morgan Stanley & Co International (taxud.c.1(2020)6544639)