

VAT EXPERT GROUP
NUMERICAL INDEX OF PUBLISHED WORKING PAPERS

(updated up until 01.01.2021)

Document	Meeting	Date of meeting	Subject
001	01	24/10/2012	Purpose of the VAT Expert Group
002	01	24/10/2012	Rules of procedure
003	01	24/10/2012	B2B supplies of goods – Taxation at destination – Shortcomings of the current VAT system identified by stakeholders
004	01	24/10/2012	B2B supplies of goods – Taxation at destination – Identifying options and criteria for a qualitative assessment
005	02	03/12/2012	B2B supplies of goods – Taxation at destination – Options – Examining how they work, and their pros and cons
006	02	03/12/2012	B2B supplies of goods – Taxation at destination – Studies to feed into the debate on possible options
006 ANN1	02	03/12/2012	Study on applying the current principle for the place of supply of B2B services to B2B supplies of goods – Final report
007	01	24/10/2012	Summary Minutes – 1 st meeting
008	03	25/01/2013	Standard VAT declaration
008 ANN	03	25/01/2013	Annex to Standard VAT declaration
009	03	25/01/2013	VAT treatment of public bodies and VAT exemptions in public interest
009 ANN	03	25/01/2013	Study on VAT in the public sector and exemptions in the public interest
010	02	03/12/2012	Summary Minutes – 2 nd meeting
011	03	25/01/2013	Summary Minutes – 3 rd meeting
012	04	12/03/2013	B2B supplies of goods – Taxation at destination – State of play of the discussions on the options
013	04	12/03/2013	B2B supplies of goods – Taxation at destination – Additional option – Improvement of current rules
014	04	12/03/2013	B2B supplies of goods – Taxation at destination – One-Stop-Shop – Functioning and possible issues
015	04	12/03/2013	Summary Minutes – 4 th meeting
016	05	11/06/2013	B2B supplies of goods – Taxation at destination – Pre-selection of options
017	05	11/06/2013	B2B supplies of goods – Taxation at destination – Options based on VAT charged by the supplier – Mitigation measures

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017 ANN	05	11/06/2013	Expert study on VAT and Pan-European businesses – Report and appendices
018	05	11/06/2013	B2B supplies of goods – Taxation at destination – Study on the selected options
019	05	11/06/2013	Communication on the Future of VAT – State of play
020	05	11/06/2013	Summary Minutes – 5 th meeting
021	06	07/10/2013	B2B supplies of goods – Taxation at destination – Study on charging VAT on Intra-EU supplies of goods and services
021 ANN	06	07/10/2013	Economic study on charging VAT on intra-EU supplies of goods and services
022	06	07/10/2013	B2B supplies of goods – Taxation at destination – Option 1B – State of play
023	06	07/10/2013	B2B supplies of goods – Taxation at destination – Study on the selected options – Terms of Reference (ToR)
023 ANN	06	07/10/2013	Presentation – Economic study on charging VAT on intra-EU supplies of goods and services
024	06	07/10/2013	Summary Minutes – 6 th meeting
025	07	06/02/2014	Option 2b – Adapting current rules whilst still following the flow of the goods with the reverse charge mechanism
026	07	06/02/2014	Option 1B – Sub-Group – Overview of the outcome
027	07	06/02/2014	Option 1B – Sub-Group – Proof of intra-EU supplies – Report
028	07	06/02/2014	Option 1B – Sub-Group – Consignment stocks
028 ANN	07	06/02/2014	Consignment stocks – Responses
029	07	06/02/2014	Option 1B – Sub-Group report – Chain transactions – Report
030	07	06/02/2014	Summary Minutes – 7 th meeting
031	08	12/06/2014	Feasibility and economic study on implementing the 'destination principle' to intra-EU B2B supplies of goods – Inception report and state of play
031 ANN	08	12/06/2014	Study on implementing the 'destination principle' – Inception report
032	08	12/06/2014	Opinion – Statement of VEG on the VAT definitive regime

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033	08	12/06/2014	Study on passenger transport – Interim report
033 ANN	08	12/06/2014	Study on passenger transport – Second interim report
034	08	12/06/2014	Summary Minutes – 8 th meeting
035	09	03/11/2014	Purpose and remit of the VEG
035 REV1	24	27/11/2019	Purpose and remit of the VEG
036	09	03/11/2014	Feasibility and economic study on implementing the 'destination principle' to intra-EU B2B supply of goods – State of play
036 ANN	09	03/11/2014	Study on implementing the 'destination principle' to intra-EU B2B supply of goods – Presentation
037	09	03/11/2014	VAT treatment of Bitcoin
038	09	03/11/2014	Implementation of the definitive VAT regime for intra-EU trade
039	09	03/11/2014	Summary Minutes – 9 th meeting
040	10	31/03/2015	Subgroup on topics for discussion – Agenda & Notes
041	10	31/03/2015	Subgroup on topics for discussion – VAT Grouping and judgment in CJEU case C-7/13 <i>Skandia America Corp. (USA)</i>
042	10	31/03/2015	Subgroup on topics for discussion – Proof of evidence of intra-EU supplies
043	10	31/03/2015	Draft Opinion on Cross-border rulings
044	10	31/03/2015	Subgroup on topics for discussion – CJEU case C-605/12 <i>Welmory sp.z o.o.</i>
045	10	31/03/2015	Summary Minutes – 10 th meeting
046	11	11/09/2015	Subgroup on topics for discussion – Proof of evidence of intra-EU supplies
047	11	11/09/2015	Subgroup on topics for discussion – VAT grouping and judgment in CJEU case C-7/13 <i>Skandia America Corp. (USA)</i>
047 ANN	11	11/09/2015	Report final Annex VI
048	11	11/09/2015	Subgroup on topics for discussion – CJEU case 605/12 <i>Welmory sp.z o.o.</i>
049	11	11/09/2015	Summary Minutes – 11 th meeting

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050	12	20/11/2015	Definitive VAT regime for intra-EU trade – Options based on VAT being charged by supplier while tracking flow goods – Issues to be examined
051	12	20/11/2015	Proof of evidence of intra-Community supplies
051 ANN1	12	20/11/2015	Summary of commonly used evidence
051 ANN2	12	20/11/2015	National practices – BE
051 ANN3	12	20/11/2015	National practices – IT
051 ANN4	12	20/11/2015	Proof of evidence of intra-Community supplies – Draft version with track changes
052	12	20/11/2015	Summary Minutes – 12 th meeting
053	-	-	Not attributed
054	13	02/05/2016	Subgroup on topics for discussion – CJEU case C-605/12 <i>Welmory sp.z o.o.</i>
055	13	02/05/2016	Summary Minutes – 13 th meeting
056	14	19/09/2016	Draft Opinion on CJEU case C-605/12 <i>Welmory sp z.o.o.</i>
057	14	19/09/2016	Definitive VAT regime for intra-EU trade – First step – Issues to be examined
058	14	19/09/2016	Summary Minutes – 14 th meeting
059	15	17/10/2016	Summary Minutes – 15 th meeting
060	16	09/01/2017	Elements for the 2017 proposal Definitive VAT regime for intra-EU trade
061	16	09/01/2017	Summary Minutes – 16 th meeting
062	17	24/04/2017	VAT rules for passenger transport
063	17	24/04/2017	Meaning of "financial, economic and organisational links among VAT group members"
064	17	24/04/2017	Scope of the exemption for cost-sharing arrangements – Further analysis
065	17	24/04/2017	Possible VAT implications of transfer pricing
066	17	24/04/2017	Summary Minutes – 17 th meeting

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067	18	05/02/2018	2017 VAT e-commerce package – General provisions with effect from 1 January 2021 – Article 2, points (1) to (11) – Need for implementing provisions
068	18	05/02/2018	2017 VAT e-commerce package – Provisions with effect from 1 January 2021 – Non-Union scheme – Article 2, points (14) to (20) – Need for implementing provisions and IT impact
069	18	05/02/2018	2017 VAT e-commerce package – Provisions with effect from 1 January 2021 – Article 2, points (21) to (29) – Union scheme – Need for implementing provisions
070	18	05/02/2018	Draft paper on topic for discussion – Meaning of "financial, economic and organisational links" among VAT group members
070 REV1	19	26/02/2018	Paper on topic for discussion – Meaning of "financial, economic and organisational links" among VAT group members
071	18	05/02/2018	Draft paper on topic for discussion – Possible VAT implications of transfer pricing
071 REV1	19	26/02/2018	Paper on topic for discussion – Possible VAT implications of transfer pricing
072	18	05/02/2018	Summary Minutes – 18 th meeting
073	19	26/02/2018	2017 VAT e-commerce package – Provisions with effect from 1 January 2021 – Article 2, point (30) – Special scheme for distance sales of goods imported from third territories or third countries (Import scheme) – Need for implementing provisions
073 ANN	19	26/02/2018	Presentation – Import scheme
074	19	26/02/2018	2017 VAT e-commerce package – Provisions with effect from 1 January 2021 – Article 2, point (31) – Special arrangements for declaration and payment of import VAT – Need for implementing provisions and IT impact
074 ANN	19	26/02/2018	Presentation – Special import arrangements
075	19	26/02/2018	Implications of the CJEU judgments on cost-sharing for the financial and insurance sectors
076	19	26/02/2018	Summary Minutes – 19 th meeting
–	20	24/09/2018	Presentation – Implementation of the VAT e-commerce package – State of play
–	20	24/09/2018	Presentation – Implementation of the VAT e-commerce package – Comments from Stakeholders

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–	20	24/09/2018	Presentation – Interim report of the Customs 2020 Project Group on Export and Import Formalities related to Low Value Consignments
–	20	24/09/2018	Presentation – Special arrangements for declaration and payment of import VAT when the Import One Stop Shop (IOSS) is not used
077	20	24/09/2018	Summary Minutes – 20 th meeting
078	21	11/02/2019	Summary Minutes – 21 st meeting
079	22	01/04/2019	Quick-fixes – Call-off stock
080	22	01/04/2019	Quick fixes – Chain transactions and other
-	22	01/04/2019	Comments received from VEG members on VEG No 079 and VEG No 080
081	22	01/04/2019	VAT treatment of sharing economy
082	22	01/04/2019	VAT treatment of financial and insurance services – Update
083	22	01/04/2019	Summary Minutes – 22 nd meeting
084	23	19/09/2019	Explanatory Notes on quick fixes - Draft version of 09/09/2019
084 REV1	24	27/11/2019	Explanatory Notes on quick fixes - Draft version of 15/11/2019
085	23	19/09/2019	Summary Minutes – 23 rd meeting
086	24	27/11/2019	Upgrading the VAT system
087	24	27/11/2019	Summary Minutes – 24 th meeting
089	26	11/05/2020	VAT treatment of financial and insurance services – A reflection on possible options for review
090	26	11/05/2020	VAT treatment of the platform economy
091	26	11/05/2020	Upgrading the VAT system – A reflection on possible ways forward: contribution of the VEG
092	26	11/05/2020	Summary Minutes – 26 th meeting
096	27	05/10/2020	Summary Minutes - 27th meeting
097	28	30/11/2020	Presentation of results Fiscalis workshop on "Transaction based VAT reporting and e-invoicing: opportunities and challenges" (TBR)

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098	28	30/11/2020	Single EU VAT Registration in the EU
099	28	30/11/2020	Summary Minutes - 28th meeting