



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

VAT Expert Group
30th meeting – 29 November 2021

taxud.c.1(2021)8128715

Brussels, 23 November 2021

VAT EXPERT GROUP

VEG N° 103

CJEU Case C-235/18 *Vega International*: Fuel cards

1. INTRODUCTION

The VAT Expert Group is set up with a view to serving as a bilateral forum between the Commission and business representatives, VAT practitioners and academics in the field of tax policy¹. This also entails calling on the members' expertise in regard to issues about the application of EU VAT provisions being discussed in the VAT Committee.

2. ISSUES ARISING FROM THE APPLICATION OF EU VAT PROVISIONS

One such issue concerns the follow-up to be given to the judgment of the Court of Justice of the European Union (CJEU) in the *Vega International* case (C-235/18). The VAT Committee had the occasion to discuss the implications of that case at its most recent meeting².

That followed the presentation made by representatives of the VAT Expert Group during the 118th meeting of the VAT Committee where *Vega International* was mentioned as one of the cases giving cause for particular concern³.

Given the interest expressed on the part of delegations, the issue was brought to the VAT Committee for Member States to examine (see attached⁴). Members of the VAT Expert Group should also be given the opportunity to comment.

3. QUESTIONS TO THE EXPERTS

The experts are invited to:

1. express their views on the issues arising from the decision taken by the CJEU in the *Vega International* case; and
2. comment on the possible way forward.

¹ See VEG No 35.

² The 119th meeting that took place on 22 November 2021.

³ See Working paper No 1008 *Selected CJEU cases with impacts on businesses operating in the EU Single Market – issues evoked by the VAT Expert Group – right of deduction and supply chains*.

⁴ Working paper No 1020.