



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

**taxud.c.1(2022)1800323 – EN**

Brussels, 4 March 2022

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

**AGENDA  
120<sup>TH</sup> MEETING  
– 28 MARCH 2022 –**

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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. If such an exception applies, the concerned documents will be marked “\*”.

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(2022)1800323)
  
- 2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**
  
- 3. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**
  
- 4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
  - 4.1** Origin: Slovakia  
References: Article 98(2), point (15) of Annex III of the VAT Directive  
Subject: Reduced rate for supplies of goods and services in the context of social wellbeing, welfare or social security work  
(Document taxud.c.1(2022)1569537– Working paper No 1029)
  
  - 4.2** Origin: Commission  
References: Articles 2(1) and 135(1)(d) and (e) of the VAT Directive  
Subject: VAT treatment of crypto-assets  
(Document taxud.c.1(2022)1585400– Working paper No 1037)
  
  - 4.3** Origin: Commission  
References: Article 135(1)(d) of the VAT Directive  
Subject: Digital payment services – Selected issues in e-commerce (e-wallets, marketplaces and “Buy Now, Pay Later” offerings)  
(Document taxud.c.1(2022)1614863 – Working paper No 1038)
  
  - 4.4** Origin: Poland  
References: Articles 146(1) and 147(2) of the VAT Directive  
Subject: Permanent address or habitual residence of non-EU travellers  
(Document taxud.c.1(2022)1769871– Working paper No 1039)
  
- 5. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**
  - 5.1** Origin: Austria  
References: Articles 14(4), 33, 36a, 365, 369g, 369n and 369t of the VAT Directive  
Subject: Scope of the One-Stop-Shop (OSS) with regard to intra-Community distance sales of goods, relevant VAT return period and amendments of previous VAT returns  
(Document taxud.c.1(2022)1785494 – Working paper No 1040)

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

- 6.1** Origin: Commission  
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union  
(Document taxud.c.1(2022)1696672 – Information paper)

**7. ANY OTHER BUSINESS**