



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

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Brussels, 23 September 2022

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

**AGENDA
121ST MEETING
– 21 OCTOBER 2022 –**

¹ 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)7296829)

- 2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**

- 3. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**
 - 3.1** Origin: France
Reference: Article 11
Subject: VAT grouping – follow-up
(Document taxud.c.1(2022)6973217– Working paper No 1048)

 - 3.2** Origin: Denmark
Reference: Article 318
Subject: Global margin scheme
(Document taxud.c.1(2022)6899341– Working paper No 1047)

- 4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
 - 4.1** Origin: Lithuania
References: Articles 73 and 90(1)
Subject: Application of VAT on medicinal products sold by pharmaceutical companies
(Document taxud.c.1(2022)7253417 – Working paper No 1053)

- 5. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**
 - 5.1** Origin: Netherlands
References: New Articles 284, 284b, 284e and 288a of the VAT Directive
Article 37b of Council Regulation (EU) 904/2010
Articles 41 and 47 of the Charter of Fundamental Rights of the European Union
Subject: The new special scheme for small enterprises: legal protection
(Document taxud.c.1(2022)7047962 – Working paper No 1049)

 - 5.2** Origin: Netherlands
Reference: New Article 284(1)
Subject: The new special scheme for small enterprises and fixed establishments
(Document taxud.c.1(2022)7157727 – Working paper No 1051)

 - 5.3** Origin: Belgium
Reference: New Article 284(3)(b)
Subject: The new special scheme for small enterprises: interaction with rules on intra-Community acquisitions
(Document taxud.c.1(2022)7158574 – Working paper No 1052)

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

6.1 Origin: Croatia
References: Articles 66(b) and 167
Subject: Implications of the CJEU’s judgment in Case C-9/20
Grundstücksgemeinschaft Kollaustraße 136
(Document taxud.c.1(2022)7048727 – Working paper No 1050)

6.2 Origin: Commission
References: Articles 2(1) and 135(1)(b)
Subject: CJEU Case C-235/18 *Vega International*: Fuel cards – follow-up
(Document taxud.c.1(2022)6857780 – Working paper No 1046)

6.3 Origin: Commission
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union
(Document taxud.c.1(2022)7283093 – Information paper)

7. ANY OTHER BUSINESS