

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

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Brussels, 13 February 2023

VAT EXPERT GROUP

AGENDA

33rd meeting - 14 March 2023 -

Commission européenne, 1049 Bruxelles / Europese Commissie, 1049 Brussel - Belgium - Tel: +32 2 299 11 11.

1. Welcome and introduction

2. Points for discussion

VAT in the Digital Age package (Digital Reporting Requirements, platform economy, Single VAT Registration):

- a. Presentation of the legislative proposal adopted on 8 December 2022 by the Commission¹;
- b. State of play of negotiations in Council;
- c. Questions & answers and exchange of views on the 3 areas of the proposal.

3. Information points

- a) 2020 Tax Action Plan update on the state of play
 - i. Travel and Tourism package
 - ii. Financial services
- b) CJEU Case C-235/18 Vega International: Fuel cards state of play

4. AOB

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¹<u>VAT in the Digital Age (europa.eu)</u>