



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

taxud.c.1(2023)1936817 – EN

Brussels, 21 February 2023

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

**AGENDA
122ND MEETING
– 20 MARCH 2023 –**

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(2023)1936817)

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

3. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

3.1 Origin: Commission

References: Articles 168(e), 178(e) and 201

Subject: Importation of leased goods to be used for taxed activities –
right to deduct VAT of the lessee

(Document taxud.c.1(2023)1890216 – Working paper No 1061)

3.2 Origin: Denmark

References: Articles 30a, 30b and 73a

Subject: Vouchers in the form of City Cards – follow-up

(Document taxud.c.1(2023)1892223 – Working paper No 1062)

3.3 Origin: Poland

References: Articles 132(1)(i) and 132(1)(j)

Subject: Application of the VAT exemption to educational services

(Document taxud.c.1(2023)1740719 – Working paper No 1058)

3.4 Origin: Poland

References: Articles 146(1) and 147(2)

Subject: Permanent address or habitual residence of non-EU travellers -
further analysis

(Document taxud.c.1(2023)1794144 – Working paper No 1059)

3.5 Origin: Commission

References: Articles 2, 9, 47 and 58

Subject: Initial VAT reflections on non-fungible tokens

(Document taxud.c.1(2023)1930643 – Working paper No 1060)

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

4.1 Origin: Commission

Subject: Case-law – Recent Judgments of the Court of Justice of the
European Union

(Document taxud.c.1(2023)1803054 – Information paper)

5. ANY OTHER BUSINESS

- 5.1** Origin: Commission
Subject: Informing the VAT Committee of options exercised under Articles 80, 101a, 167a, 199 and 199a of Directive 2006/112/EC
(Document taxud.c.1(2023)1923919 – Information paper)
- 5.2** Origin: Commission
Reference: Article 211
Subject: VAT aspects of centralised clearance for customs upon importation – update
(Document taxud.c.1(2023)1796769 – Working paper No 924 REV9)
- 5.3** Origin: Commission
Subject: Case C-235/18, *Vega International*: Fuel cards
(Update on the state of play)