



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

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Brussels, 24 October 2023

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

**AGENDA
123RD MEETING
– 20 NOVEMBER 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)11242822)

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

3. INFORMATION POINTS

- 3.1** Origin: Commission
Reference: Article 218 of the Treaty on the Functioning of the European Union
Subject: OECD VAT/GST related files – report back from WP9 and TAG meetings
(oral presentation)

4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC

- 4.1** Origin: Czech Republic
Reference: Article 177
Subject: Partial exclusion of the right of deduction upon acquisition of certain passenger motor vehicles
(Document taxud.c.1(2023)11103587 – Working paper No 1072)

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.1** Origin: Denmark
References: Articles 2(1) and 9(1)
Subject: VAT treatment of sales of skins in the secondary market
(Document taxud.c.1(2023)11101471 – Working paper No 1070)

6. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS

- 6.1** Origin: Slovakia
References: Title XII, Chapters 1 and 6
Subject: The special scheme for small enterprises (SME): interaction with the One-Stop-Shop (OSS) Union scheme and the Import One-Stop-Shop (IOSS) non-Union scheme
(Document taxud.c.1(2023)10130237 – Working paper No 1069)
- 6.2** Origin: Commission
References: New Articles 284, 284a-284e, 288, 288am 292a-292d of the VAT Directive
Articles 17(1)(a) and (2), 21(2b), 31(2a), 32(1) and 37a-37b of the VAT Administrative Cooperation Regulation
Subject: The SME scheme updated as of 1 January 2025
(Document taxud.c.1(2023)11242551 – Working paper No 1073)

- 6.3** Origin: Slovakia
References: Title XII, Chapter 1
Subject: The special scheme for small enterprises: interaction with the standard VAT regime on the application of the VAT exemption for intra-Community supplies of goods in case of late VAT registration
(Document taxud.c.1(2023)11150754 – Working paper No 1071)

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

- 7.1** Origin: Commission
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union
(Document taxud.c.1(2023)11102670 – Information paper)

8. ANY OTHER BUSINESS

- 8.1** 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)11202766 – Information paper)

- 8.2** Origin: Commission
Reference: Article 105a(5)
Subject: Informing the VAT Committee of options exercised under the fourth subparagraph Article 105a(1), the third subparagraph of Article 105a(3) and Article 105b of Directive 2006/112/EC
(Document taxud.c.1(2023)11235998 – Information paper)