



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

taxud.c.1(2024)2193508 – EN

Brussels, 12 March 2024

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

**AGENDA
124TH MEETING
– 11 APRIL 2024 –**

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(2024)2193508)

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

- 3. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**
 - 3.1** Origin: Germany
Reference: Article 281
Subject: Flat rate scheme for small enterprises operating under public law
(Document taxud.c.1(2024)2194891 – Working paper No 1085)

 - 3.2** Origin: Slovenia
Reference: Article 11
Subject: VAT grouping
(Document taxud.c.1(2024)2191681 – Working paper No 1083)

- 4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
 - 4.1** Origin: Denmark
References: Articles 103, 135, 311 and 371
Subject: Crypto art and VAT
(Document taxud.c.1(2024)1916657 – Working paper No 1080)

 - 4.2** Origin: Denmark
References: Article 132(1)(i) and (j)
Subject: School and university education – Cases C-449/17, A&G Fahrschul, C-47/19, HA, C-373/19, Dubrovin & Tröger Aquatics
(Document taxud.c.1(2024)2192424 – Working paper No 1084)

 - 4.3** Origin: Slovakia
References: Articles 2, 9 and 13
Subject: Activities carried out by bodies governed by public law
(Document taxud.c.1(2024)2145677 – Working paper No 1082)

- 5. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**
 - 5.1** 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 – follow-up
(Document taxud.c.1(2023)11242551 – Working paper No 1073)

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(2024)2068588 – Information paper)

7. ANY OTHER BUSINESS

- 7.1** Origin: Commission
Reference: Article 211
Subject: VAT aspects of centralised clearance for customs upon importation – update
(Document taxud.c.1(2024)2195127 – Working paper No 924 REV10)

- 7.2** 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(2024)2193080 – Information paper)