



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

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Brussels, 8 February 2024

VAT EXPERT GROUP

AGENDA

**35TH MEETING
– 18 MARCH 2024 –**

- 1. Welcome and introduction**

- 2. Implementation of the new Special scheme for Small Enterprises (SMEs)**
 - 2.1. **VEG N° 114:** Updated SME Explanatory Notes (CONFIDENTIAL)
 - 2.2. **VEG N° 115:** SME Guide (CONFIDENTIAL)
 - 2.3. Next steps

- 3. VAT after ViDA (VAT in the Digital Age) – Exchange of views**

- 4. Information points**
 - i. ViDA package: state of play of the negotiation process in Council
 - ii. Customs reform, including the VAT proposal (COM(2023) 262 final)

- 5. AOB**

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