



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax Administration  
**Value Added Tax Policy**

**Group on the Future of VAT  
47<sup>th</sup> meeting – 2 December 2024**

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Brussels, 10 December 2024

## **GROUP ON THE FUTURE OF VAT**

**GFV No 143**

**MINUTES**

**47<sup>TH</sup> MEETING  
– 2 DECEMBER 2024 –**

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**1. APPROVAL OF THE AGENDA**

The agenda ([\*document taxud.c.1\(2024\)9327717\*](#)) was not contested or discussed.

**2. NATURE OF THE MEETING**

The meeting was not open to the public.

**3. POINTS DISCUSSED**

**3.1. ViDA Package – Update on the state of play and Implementation**

**3.1.1 GFV N° 141 ViDA Package. DRR Implementation - Preliminary views (CONFIDENTIAL)**

The Commission services introduced the working paper, which laid out the preliminary thinking on the elements of electronic invoicing and the Digital Reporting Requirements (DRR) volet which should be addressed either in explanatory notes or in a Council Implementing Regulation, along with a timeline and outline of the next steps. In this regard, it was explained that the next step will be the organisation of a Fiscalis workshop with the participation of the members of the VEG and delegates from the GFV. This workshop will be probably held from 8 to 10 April 2025 in Vienna.

Delegates were then invited to give their opinion on the working paper and to send any specific comments in writing before the end of January 2025.

The delegates that intervened showed their support for the timeline in the document. Some of them asked to speed up the process to the extent possible, in particular, as Member States are considering implementing domestic systems which would benefit from further guidance. One delegate asked for a shorter deadline for the adoption of the Council Implementing Regulation needed, as it was better to be clear as soon as possible on the mandatory elements to take them into account in the necessary works for the implementation. In this regard, another delegate stressed that, once all the legal elements are in place, at least four years are necessary for the implementation of the system.

Delegates asked for clarification on the process to create the common electronic message for the reporting of data from the e-invoice and the involvement of CEN. One of the delegates asked for the possibility to contact CEN to participate in the work related to the update of the European standard. The Commission services explained that the adoption of the common message will take place in SCAC, based on the work carried out by CEN with the cooperation of DG GROW and DG TAXUD for the preparation of the subset of data to be reported. Before the adoption in SCAC, the matter will be discussed in the GFV. On the participation in the work of CEN, the best way to ensure this is to contact the national organism in charge of standardisation which is directly in contact with CEN. In any case, DG TAXUD will try to obtain the list of these organisations and communicate it to the delegates insofar as this is possible, taking into account the data protection limitations.

One delegate asked if there was a preliminary list of the issues that will be addressed in explanatory notes and which ones will be dealt with by the Council Implementing Regulation. The Commission services explained that such a classification of issues has not been done yet, but will be one of the tasks that should be carried out during the upcoming Fiscalis workshop.

Finally, one delegate asked a clarification on one point of the document: in relation to the elements to be developed in Article 271a, it is stated that the reporting obligation can be placed on the supplier only, the acquirer only or on both. The delegate asked how this obligation could be placed only on the acquirer, in particular if domestic reporting has to follow the features of intra-Community reporting. The Commission services explained that the designation of who has to report is not one of the elements from the intra-Community DRR that have to be replicated in domestic systems. The idea is that Member States have as much flexibility as possible in this regard. Even though it seems more likely to place the obligation on the supplier only or on both parties, the possibility to require the data from the customer only should be there for Member States in case they want to apply it.

Several delegates expressed their intention to send written comments by the end of January 2025.

### **3.1.2. GFV N° 142 ViDA Package. Platform Economy Implementation - Preliminary views (CONFIDENTIAL)**

The Commission services introduced the working paper, which laid out the preliminary thinking on the elements of the platforms volet which should be addressed in explanatory notes, along with a timeline and outline of the next steps.

Delegates were then asked to give their opinion on the working paper and to send any specific comments in writing before the end of January 2025.

A couple of delegates commented, stating that they were happy with the timeline and approach of the Commission, and indicated they had some elements/comments which they would send in writing (for example, how to treat B2B services under the deemed supplier rule; how to deal with a platform which is not involved in the payment process; the impact on the invoicing rules, and how to deal with cross border facilitation services).

Another delegate stressed its keen interest in the platforms element and the importance of making progress in the implementation work.

### **3.2. INFORMATION POINTS**

#### **Update on the ongoing work of the Commission services**

##### **SMEs**

The Commission services informed delegates of the SME Web Portal ([https://sme-vat-rules.ec.europa.eu/index\\_en](https://sme-vat-rules.ec.europa.eu/index_en)) which had been launched on 11 November 2024. With this, the Explanatory Notes and the Guide have been published. With the help of delegates, the content of the Web Portal will be completed over the coming weeks.

##### **Travel and tourism**

Waiting for the new Commission to set its priorities, the Commission services had no update to make.

### **4. A.O.B**

One delegate queried the capacity for traders to pre-register for the Transfer of Own Goods Scheme prior to 1 July 2028, noting that there did not appear to be a legislative basis to provide for pre-registration. However, the Commission services pointed that pre-registration could begin on 1 April 2028, similar to the pre-registration for the IOSS and Union OSS schemes. Under the VAT e-commerce package, which came into application on 1 July 2021, registration could begin on 1 April 2021, by agreement among Member States and without a legislative basis.

### **6. NEXT MEETING**

The Commission services thanked the delegates for their participation and the fruitful discussions, and informed that the next meeting of the group will probably be physical and is tentatively scheduled for 12 March 2025.

### **7. LIST OF PARTICIPANTS**

Commission officials from DG TAXUD Unit C1 and the members of the Group on the Future of VAT as published in the Register of Commission Expert Groups and other similar entities<sup>1</sup>.

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<sup>1</sup> [Register of Commission expert groups and other similar entities](#)

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