



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

taxud.c.1(2025)5393217 – EN

Brussels, 5 May 2025

**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)
WORKING PAPER NO 1109 FINAL**

MINUTES

**126TH MEETING
– 21 MARCH 2025 –**

The Chair welcomed the delegations to the non-public 126th meeting of the VAT Committee which was of extraordinary nature being dedicated only to topics related to the implementation of the ViDA package, adopted by the Council on 11 March 2025, and in particular the provisions that take effect immediately.

Procedural, housekeeping and information points

Next meeting: the 127th meeting will take place late spring 2025 and will be an online meeting.

1. ADOPTION OF THE AGENDA

(Document taxud.c.1(2025)3625421)

The agenda was adopted as proposed.

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

- 2.1 Origin: Commission
 References: New Articles 218 and 232
 Subject: Changes in electronic invoicing rules applicable upon the entry into force of the VAT in the Digital Age Directive
(Document taxud.c.1(2025)3620596 – Working paper No 1102)

The Commission services presented the Working paper on the amendments to Articles 218 and 232 of the VAT Directive related to electronic invoicing, applicable from the twentieth day following the publication in the Official Journal of the EU of the ViDA Directive. The objective of the paper was to ensure a common understanding of the possibilities given to Member States in the field of electronic invoicing by the amendments made to these Articles. In that regard, the Commission services explained (i) the transactions that can be subject to mandatory electronic invoicing, (ii) the taxpayers that can fall under the scope of the obligation, and (iii) the impact on reporting systems and the interaction with the rules applicable from 1 July 2030.

No delegation took the floor for comments and questions and the Chair concluded by stating that the Commission services would prepare draft guidelines on the subject.

- 2.2 Origin: Commission
 Reference: Article 17(1)(e) of the Administrative Cooperation Regulation
 Subject: Changes applicable upon the entry into force of the VAT in the Digital Age Package making for the provision of IOSS monthly reports to be made per Member State of consumption
(Document taxud.c.1(2025)3713315 – Working paper No 1103)

The Commission services presented the Working paper on the amendments to Article 17(1), point (e) of the Administrative Cooperation Regulation, applicable from the twentieth day following the publication in the Official Journal of the EU of the ViDA package, related to measures to improve the Import One-Stop Shop scheme (IOSS) by ensuring that the IOSS monthly reports include a breakdown of data on the total value of

the goods imported under the IOSS per Member State of consumption, which means that the data provided in these reports will reflect the final destination of the goods, enabling tax administrations to conduct more precise audits.

Six delegations took the floor in the discussion that followed welcoming the change in the functionalities of the Surveillance system to allow for the breakdown of the data on the total value of the goods imported under the IOSS per Member State of consumption.

However, several of these delegations expressed concerns regarding the use of the Economic Operators Registration and Identification (EORI) number as a reference point for determining the Member State of consumption and asked for clarifications on the reason for using it. These delegations stressed that since an EORI number is (almost) always attributed only to economic operators, it cannot be used when the importer is a final consumer. Moreover, since the address of the final consumer is a mandatory element and should already be available in the Surveillance system, these delegations could not see the reason for making use of the EORI number. Some of these delegations were concerned about the risk of making the system dysfunctional and took the view that the EORI number should only be used if data on the Member State of final destination of the goods is not available and then only where it is the EORI number of the final consumer and not that of the declarant or the indirect representative. In reply, the Commission services explained that it is the address of the final consumer, being a mandatory element, that will firstly be used and only when this address is not provided, the EORI number will be taken into account as an alternative given that some Member States attribute EORI numbers also to final consumers.

Two delegations referred also to the possibility for transaction-by-transaction checks and comparison in the Surveillance system. In reply, the Commission services indicated that, given the millions of transactions involved, it is not currently possible to use transaction-by-transaction data for checking and comparing values of the goods imported under the IOSS.

One delegation indicated that static reports regarding data on IOSS transactions are now available per Member States of identification but should also be available per Member States of consumption. In reply, the Commission services confirmed that having static reports per Member States of consumption is indeed what is planned.

Another delegation considered useful and inquired about the possibility to extend to 12 months the filter of the monthly data both per Member State of identification and Member State of consumption. In reply, the Commission services mentioned that this could be checked with the IT experts.

The Chair thanked the delegations for their valuable comments and concluded the discussion stating that the points and concerns raised by delegations would be transmitted to the customs colleagues for their consideration when implementing the amendments.

3. ANY OTHER BUSINESS

The Commission services briefly informed the delegations of the work currently ongoing to secure the IOSS number against certain forms of tax evasion or avoidance, and noted

that a detailed update will be provided during the meeting of the Group on the Future of VAT to take place on 28 March 2025.

Conclusion

The Chair closed the meeting by thanking the delegations for their participation in the discussions.

ANNEX

LIST OF PARTICIPANTS

BELGIQUE/BELGIË/BELGIUM	Ministry of Finance
БЪЛГАРИЯ/BULGARIA	Ministry of Finance National Revenue Agency
ČESKO/CZECHIA	Ministry of Finance
DANMARK/DENMARK	Ministry of Taxation Tax Agency
DEUTSCHLAND/GERMANY	Federal Ministry of Finance
EESTI/ESTONIA	Ministry of Finance
ÉIRE/IRELAND	Revenue Commissioners
ΕΛΛΑΔΑ/GREECE	Independent Authority for Public Revenues
ESPAÑA/SPAIN	Ministry of Finance Permanent Representation
FRANCE	Ministry of Finance
HRVATSKA/CROATIA	Tax Administration Permanent Representation
ITALIA/ITALY	Ministry of Economy and Finance
ΚΥΠΡΟΣ/CYPRUS	Ministry of Finance
LATVIJA/LATVIA	Ministry of Finance State Revenue Service
LIETUVA/LITHUANIA	Ministry of Finance Tax Administration
LUXEMBOURG	Administration de l'enregistrement, des domaines et de la TVA
MAGYARORSZÁG/HUNGARY	Ministry of Finance
MALTA	Ministry of Finance and Employment
NEDERLAND/NETHERLANDS	Ministry of Finance

ÖSTERREICH/AUSTRIA	Federal Ministry of Finance
POLSKA/POLAND	Ministry of Finance
PORTUGAL	Ministry of Finance
ROMÂNIA/ROMANIA	Ministry of Finance
SLOVENIJA/SLOVENIA	Ministry of Finance
SLOVENSKO/SLOVAKIA	Ministry of Finance
SUOMI/FINLAND	Ministry of Finance Tax Administration
SVERIGE/SWEDEN	Ministry of Finance Tax Authority
EUROPEAN COMMISSION	