



Fiscalis Workshop Vienna FWS/042/001 – 8 to 10 April Outcome

VAT Expert Group

27 June 2025

Participants

- 26 Member States
- 25 business representatives and other VAT specialists
- Commission's representatives

Activities carried out

- Discussion in 7 working groups from 8 to 9 April
- Presentation of the results on the last day
- Objective:
 - Raise issues that require further clarification
 - Provision of preliminary views on the way forward
 - Mapping possibilities and options

Conclusions

- A number of issues raised do not derive from the adoption of ViDA but from the existing legislation (e.g. chargeable event, VAT groups), though a more uniform application would be desirable
- The European standard will condition some of the options
- Further clarification needed on validation and transmission of invoices
- Ensure harmonised interpretation
- Explanatory notes will be necessary. The need for VAT Committee guidelines or an Implementing Regulation will be assessed

Topics that raised more questions (1)

- Structured and non-structured data
 - Hybrid invoices
 - Attachments
- Validation and transmission of invoices
- Rejection by the customer
- Corrections and discounts
- EDIFACT

Topics that raised more questions (2)

- What type of controls can be carried out?
- What is a transaction for the purposes of reporting?
- Competent authorities for reporting and rules on invoicing
- Late issuance of invoices
- Data not possible to include in invoice or not known/available
- Nature of the supply: How to include it and data confidentiality
- Reporting by the customer when no invoice

Need for detailed explanation of the process

- Self-invoicing
- Triangular transactions
- Transfers of own goods
- Payments on account
- SMEs and new means of transport
- Summary invoices
- Transitional rules

Thank you