



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

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**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)
WORKING PAPER NO 952 FINAL**

**MINUTES
110TH MEETING
– 13 APRIL 2018 –**

The Chair welcomed the delegations to the 110th meeting of the VAT Committee.

Procedural and housekeeping points

Language regime: It was possible to speak in and listen to FR-DE-EN-ES-IT-PL.

Delegations were reminded to send documents on time, especially as regards requests for consultation.

Next meeting: The next meeting will probably take place in November 2018.

Update on proposals by the Commission

The Chair briefly mentioned the following:

- The Report on the effects of Articles 199a and 199b of Council Directive 2006/112/EC on combatting fraud was adopted on 8 March 2018 (COM(2018) 118 final). A legislative proposal to keep Articles 199a and 199b in place until the definitive VAT regime kicks in is under preparation.
- With regard to the definitive VAT regime, the preparation of a proposal setting out the detailed technical measures for its operation is ongoing.

Topical issues in the Council

The Chair briefly mentioned the latest developments in Council:

- Definitive VAT regime: Under the Bulgarian Presidency discussions on the cornerstones and the quick fixes are continuing on a regular basis.
- VAT rates: After its adoption on 18 January 2018, the proposal was presented and first discussed on 2 March.
- SME scheme: After its adoption on 18 January 2018, the proposal was presented and first discussed on 2 March.
- VAT rates for e-publications and generalised reverse charge: No further discussions have taken place during the course of the last months on these proposals.

Other topical issues

- Action Plan on Military Mobility: On 28 March 2018, the Commission adopted the Joint Communication to the European Parliament and the Council on the Action Plan on Military Mobility (JOIN(2018) 5 final).

In line with President Juncker's commitment to a fully-fledged Defence Union by 2025, the Commission and the High Representative presented an Action Plan to improve military mobility within and beyond the European Union. This Action Plan under its point 2.3.2 also mentions (customs and) VAT aspects.

The Group on the Future of VAT will discuss the VAT implications of this Action Plan in a future meeting.

1. ADOPTION OF THE AGENDA

(Document taxud.c.1(2018)1733779)

The agenda was adopted as proposed. Changes in the order of treatment of a number of agenda points were explained and agreed.

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

The Chair mentioned that the minutes of the 109th meeting of 1 December 2017 had been approved in written procedure with comments from two delegations each submitting drafting suggestions for one agenda point which had been taken into account for the establishment of the final version of the document. Another delegation had asked for the inclusion of a national authority in the list of participants.

As to the sets of guidelines already agreed in written procedure, these were all made available on CIRCABC and had also been made available on the Directorate General's public website. A very limited number of written procedures on guidelines from previous meetings continue to be kept on hold and for a few guidelines resulting from the 108th and 109th meetings the process of agreement is still ongoing.

3. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC

- 3.1** Origin: Malta
Reference: Article 11
Subject: VAT grouping
(Document taxud.c.1(2018)1616461 – Working paper No 942)

The Commission services introduced the Working paper by reminding delegations that in line with what had been done for the 109th meeting concerning the Italian consultation request on the insertion into their national legislation of the provision of VAT grouping under Article 11 of the VAT Directive, also the Maltese consultation on VAT grouping was deliberately put on the meeting agenda in order to allow for further exchanges on grouping. They also asked delegations to submit consultations in a timely manner so as to give the Commission services the possibility to assess the requests with due diligence.

In their request for consultation the Maltese authorities submitted a summary description of their measure together with a copy of their new legislation (both annexed to the Working paper). The Maltese authorities foresee that with effect from 1 June 2018 eligible persons may submit applications for registration as VAT groups.

Under section 4 of the Working paper, the Commission services invited the Maltese delegation to clarify a number of issues with regard to the territorial scope of the

Maltese VAT grouping scheme, its limited application to certain sectors only, the financial, economic and organisational links required of members of a VAT group pursuant to Article 11, and the foreseen anti-avoidance measures.

As to the territorial scope of a group, the Commission services remarked that from the draft legislation it would appear that in cases of a single legal entity (a head office or branch) which is part of a VAT group in Malta also the other establishments outside Malta (in Member States or third countries) will be regarded as members of the VAT group. That would not seem to be in line with the wording of Article 11 and, for establishments outside the EU, would go against the ruling by the Court of Justice of the European Union (CJEU) in case C-7/13, *Skandia America*.

The Commission services thanked the Maltese authorities for having reacted on that issue raised in the Working paper and having distributed at the beginning of the meeting the text of a new provision that would be inserted into the Maltese legal text¹. At first sight that appeared to partly clarify the points raised regarding the territorial scope of VAT groups although doubts persist as to how the Maltese authorities would monitor and ensure that an establishment in a third country only belongs to a Maltese VAT group.

The Maltese delegation recognised to be aware that other Member States apply a different approach to VAT grouping. They, however, underlined that their draft legislation fully respects the CJEU's ruling in *Skandia America*. Given that a head office and a branch are the same legal person they consider it to be in conformity with the CJEU's ruling in case C-210/04, *FCE Bank*. Further, it is their view that a branch cannot satisfy the links test, especially the one on the financial link. Then they confirmed that the whole single legal entity (including establishments outside Malta) will be considered part of the VAT group. However, they also said that according to the ruling in *Skandia America* and in the circumstances provided therein, intra-entity supplies will be treated as supplies made by or to a separate taxable person, and then as taxable supplies.

The Maltese delegation also explained that lacking experience with VAT grouping the authorities had thought it prudent to restrict VAT grouping to some regulated sectors (in which businesses are under a high level of supervision) in order to reduce revenue losses and to avoid abuse. They also pointed out that they did not have in mind to address specific abusive practices and for that reason they introduced a general anti-abuse provision.

With regard to the required simultaneously present financial, economic and organisational links of VAT group members, the Maltese delegation voiced its full agreement with the Commission services that each of the three links has to be assessed separately. According to Malta, the requirement of 90% of ownership introduced in the legislation is strong enough to ensure very close financial ties between group members and provides a guarantee of the existence of the organisational link too. Such a requirement is meant as an anti-avoidance measure, as well as the chosen two-year minimum period for de-registration or reconstitution of a VAT group. The Maltese delegation further assured the VAT Committee

¹ That document has been published as an ADDENDUM to Working paper No 942.

members that their tax administration would also look closely into group transactions and their purpose.

One delegation remarked that the CJEU had pronounced itself about the possibility to limit the application of the VAT group scheme to certain sectors and that the Commission services' advocating a wider scope went a bit far in that respect to which the Commission services replied that they had consistently held the view on the wide scope of application as expressed in the Working paper.

Concluding the exchanges, the Commission services thanked the Maltese delegation for the clarifications provided and stated that the VAT Committee had formally taken note of the Maltese consultation on VAT grouping in accordance with Article 11.

- 3.2** Origin: Luxembourg
Reference: Article 11
Subject: VAT grouping
(Document taxud.c.1(2018)1735530 – Working paper No 948²)

The Commission services briefly introduced the Working paper which in Annex to their assessment provides the draft national legislation expected to enter into force on 1 August 2018.

Under section 4 of the Working paper, the Commission services invited the Luxembourg delegation to clarify a number of issues related to the territorial scope of the Luxembourgish VAT grouping scheme, its foreseen scope of application, the "VAT status" of group members *vis-à-vis* the tax administration and contracting parties respectively, and the envisaged anti-avoidance measures.

The Luxembourg delegation explained the following:

Given that Luxembourg will fully apply the CJEU's ruling in *Skandia America*, nothing specific had been inserted in the draft legislation as to the territorial scope of VAT groups.

The Luxembourg delegation confirmed that the scope of application of VAT grouping will not be limited to certain economic activities. It would, however, be difficult for foundations to satisfy the financial links requirement. As to the links test as such, the fulfilment of the financial, economic and organisational links requirement between VAT group members will be assessed separately for each link.

With regard to the "VAT status" of VAT group members and them retaining an auxiliary VAT identification number in addition to the unique VAT identification number for the whole group which identifies the group in its dealings with the tax administration, the Luxembourg delegation explained that this was due to a technical problem. Without that auxiliary VAT identification number group members' economic activities within the EU could not be followed up correctly in VIES. Then the delegation confirmed that all VAT provisions will apply to the VAT group as single taxable person (e.g. cash accounting, threshold for distance sales, VAT return and payment periodicity).

² Published as Working paper No 948 REV of 16 April 2018 (document taxud.c.1(2018)2251441).

The foreseen anti-avoidance measures that seemed to the Commission services as going somewhat beyond the requirements set out in Article 11 of the VAT Directive were introduced because of a lack of experience with grouping. The authorities had opted for them out of caution and it would be entirely up to the administration to prove distortion of competition.

The Chair thanked the Luxembourg delegation for the exhaustive explanations and opened the floor to the other delegations.

One delegation seconded the Luxembourg delegation on the issue of extra VAT identification numbers attributed to economic operators and stated that in their Member State they do the same due to the current set-up of the VIES system. At present, without an extra VAT identification number economic operators that are members of a VAT group cannot show in the VIES system that they have a VAT identification number. Whilst they fully shared the Commission services' analysis on attributing double VAT identification numbers they were constrained to continue with that practice as long as the VIES system was not adapted to VAT groups.

The Chair noted the remark and wrapped up the agenda point by stating that the Luxembourgish consultation on VAT grouping had formally been taken note of.

4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 4.1** Origin: Commission
References: Articles 2(1), 72, 73, 80, 83 and 85
Subject: Possible VAT implications of Transfer Pricing – the point of view of the VAT Expert Group
(Document taxud.c.1(2018)1696777 – Working paper No 945)³

The Chair briefly introduced the two members of the VAT Expert Group (VEG) who had been invited to give a presentation on the findings of the VEG on the topic of possible VAT implications of Transfer Pricing and thanked them for their availability to contribute to the discussions. She reminded delegations that the topic had first been discussed during the 108th meeting in March 2017 on the basis of Working paper No 923 whereupon it was brought to the VEG for exchanges with stakeholders. VEG members then organised themselves to set up a small working group which produced the report to be presented to the VAT Committee.

She further remarked that after the VEG members' presentation delegations were free to ask the experts present questions for further clarifications. Thereafter, exchanges on the issues raised by the VEG members would resume as normal without their presence.

After the experts' presentation, only two delegations took the floor to address the VEG members. One delegation remarked that the report and the presentation were interesting and asked for clarification on an example given in the report. In response to a question from the other delegation, the VEG experts explained that in the case of agreed profit margins that trigger adjustments they do not consider these

³ After the meeting Working paper No 945 REV of 19 April 2018 was published (document taxud.c.1(2018)2329129).

adjustments as remuneration as no real supply of services, and thus no taxable transaction, exists in their view.

When the VEG members had left the room, less than half of the delegations asked for the floor. Exchanges showed that several delegations were concerned about too much simplification. One delegation explained that rather than treating Transfer Pricing adjustments for tax purposes as not having VAT implications an administrative simplification measure would be preferable. Two other delegations stated that Transfer Pricing adjustments should only have VAT implications within the context of Article 80 of the VAT Directive.

The Commission services concluded that the issue is complex and that it will likely be impossible to agree on a general rule. The drafting of guidelines, as suggested by a few delegations, would be considered but could be difficult.

- 4.2** Origin: Commission
Reference: Article 11
Subject: Meaning of "financial, economic and organisational links" among VAT group members – the point of view of the VAT Expert Group
(Document taxud.c.1(2018)1694334 – Working paper No 944)

The Chair asked the two invited members of the VAT Expert Group (VEG) to take the floor in order to present the report that a small group of VEG members had drawn up after discussions held on the topic in an earlier VEG meeting. The VEG had taken up this topic after the VAT Committee had first discussed it.

After the presentation, one delegation requested more information from the VEG members about the confirmation of the existence of a VAT group by tax authorities that their report had evoked. The VEG members explained that not all Member States with VAT grouping provisions inform group members that they are part of a group. Whilst Article 11 left it to each Member State to decide on the introduction of VAT grouping provisions, grouping nonetheless had international implications and there should be consistency across the EU, including by having more guidance.

Nearly half of the delegations participated, when discussions resumed after the departure of the two experts. One delegation remarked that in their Member State there is no confirmation process for VAT groups foreseen; another delegation did not see the utility of such a process and found allocation of the single VAT identification number for the group sufficient. As to the assessment of the meaning of "financial, economic and organisational links", delegations were split – as had already been the case in previous exchanges on the topic. Whilst some voiced their preference for a holistic approach of applying the links, others maintained that the three links had to be assessed separately and welcomed some clarity on the content of each link. In that context it was remarked that it also mattered whether VAT grouping is mandatory in a Member State or not. A few delegations insisted that Member States should enjoy discretion concerning the definition of the links test in their national law, and that legal certainty had to be provided with respect to the national provisions only. One delegation wondered whether the financial link should not be defined by the assessment of risk rather than control.

The Chair concluded that her services took note that some Member States would prefer more leeway in the assessment of the links binding VAT group members as required by Article 11 of the VAT Directive. However, she warned delegations that such an approach could lead to unlawful tax competition. She stated that the Commission services see scope for guidelines that would in their view be preferable to trying to legislate. In the exchanges some constructive remarks had been made but more clarity was needed.

- 4.3** Origin: Romania
References: Articles 2(1)(c) and 135(1)(b) and (c)
Subject: VAT treatment of certain services provided in relation to syndicated loans
(Document taxud.c.1(2018)1589480 – Working paper No 941)

The Commission services presented the question that had been raised by the Romanian delegation in order to clarify how to treat for VAT purposes the management of the credit and of the guarantees in the case of syndicated loans. Contrary to the case of bilateral loans where only one bank lends funds to a borrower, for so-called syndicated loans several banks work together and pool their resources in order to provide large funds to a borrower. The borrower thus obtains a sum of money that a single bank would not be able on its own to lend to him and the participating banks can all reduce and spread their risks. For syndicated loans, the banks habitually appoint one of the participating banks as the lead bank to manage that syndicated loan as "credit agent" and the same or another bank as "guarantees agent" managing the guarantees that the borrower needs to put on behalf of the lenders.

The Romanian authorities ask whether the management activities of the credit agent and the management activities regarding the credit guarantees by the guarantees agent that are both paid for by the borrower constitute taxable services in accordance with Article 2(1)(c) of the VAT Directive and, in case they do, would fall under the exemptions of its Article 135(1)(b) and (c).

In their own assessment the Romanian authorities arrived at the conclusion that both management activities in question constitute taxable services but could not be exempted as in their view the credit agent and the guarantees agent cannot be considered to be "the person granting the credit" on the grounds that they are only one of a number of persons granting that credit. In practice, the exemptions under Article 135(1)(b) and (c) would thus be applicable for bilateral loans with one lender only.

The Commission services explained the main findings of their own assessment and pointed out that the credit agent's management of his own credit as well as that of the credits granted by the other banks should be considered a single supply for VAT purposes. The management services are to be considered a supply made for consideration as there is a direct link between the service supplied by the credit agent and the fee received by him from the borrower. The supply falls within the scope of Article 2(1)(c) and this no matter who the beneficiary of the management service is. The exemption under Article 135(1)(b) is applicable as the credit agent is one of the creditors of the syndicated loan and his services can qualify as the management of credit "by the person granting it" (the management of the credit

agent's own part of the syndicated loan should not be split from that of the other parts of the syndicated loan done on behalf of the other syndicated banks, given that there is a single supply for VAT purposes). The same reasoning applies for the management services of the guarantees agent and the exemption of his services under Article 135(1)(c).

After the presentation, the Chair invited the Romanian delegation to comment.

The Romanian delegation voiced its agreement with the Commission services' analysis as to the single supply but maintained that according to the pertinent case-law of the CJEU exemptions had to be interpreted strictly and the beneficiaries of the services in question were all of the syndicated banks.

In the ensuing discussions several delegations asked for the floor. Three delegations agreed with the Commission services and found that, for practical reasons, the management service provided by the credit agent should not be split. Two other delegations did not fully agree with the Commission services' analysis as to the assessment of the relations between borrower and lenders and whether the services were a single supply. With regard to the exemption, one of the two delegations stated that it should only apply to the credit agent's part of the fee obtained from the borrower.

The Commission services conceded that syndicated loans constitute a hybrid instrument that is difficult to assess as the legal contract contains several things and the legal aspects cannot be seen without also taking account of the economic reality. As to the question of who the beneficiary of the services is, it is clear that all parties involved have an interest in the management services being provided.

The Chair concluded that her services took note of the remarks and would keep in mind all comments and questions raised when preparing draft guidelines on the issue.

- 4.4** Origin: Commission
References: Articles 143(1)(g) and 151(1)(b)
Subject: Exemption granted to members of an ERIC – follow-up
(Document taxud.c.1(2018)1734378 – Working paper No 946)

The Commission services briefly presented the Working paper that had been drafted in follow-up to earlier discussions and the two sets of guidelines agreed thereafter on the qualification of a European Research Infrastructure Consortium (ERIC), under certain conditions, as an international body for the purposes of Articles 143(1)(g) and 151(1)(b), as well as on the conditions under which members of an ERIC, and also representing entities, may benefit from the exemption.

As it appeared that Member States still held divergent views on the application of the exemption, and differences in application could have an impact on the Internal Market, the Commission services had considered it opportune to revert to the issue to further clarify the scope of the exemption.

The Commission services explained that an ERIC's statutes would set out the detailed rules about the exemption and who can benefit from it. Thus, upon founding an ERIC members could encounter difficulties in arriving at a mutual agreement on

the exemptions or also convene on widening the scope of such exemptions beyond the legislator's intention. They reminded delegations that the last agreed guidelines covered representing entities that can benefit from exemption when acting in the name and on behalf of the ERIC. The representing entity could however also act in the name and on behalf of the member of an ERIC. They underlined that the conditions to be met in order for a representing entity to be seen as acting in the name and on behalf of the member fully reflect what is applied by the European Commission itself as an international body.

When the Chair invited delegations to comment, several delegations asked for the floor. Two delegations stated that in their view a distinction existed between the meaning of "member" in the VAT Directive and that of a "member" of an ERIC according to the ERIC Regulation. Another delegation maintained that "members" should be seen as meaning "staff" as for any other international organisation. It was pointed out by a few delegations that they saw the biggest problem in how to treat the acquisitions made by representing entities. Two delegations shared the Commission services' legal analysis.

The Chair thanked the delegations that had participated in the discussions and took the fact that the vast majority had remained silent as agreement. It was conceded that the problem lies with the understanding of the term "member" in the VAT Directive and emphasized that the Commission services had vetted the understanding of "member" as the entities that constitute an ERIC with the Commission's Legal Service. Note was taken of the remarks made by some delegations about the difficulties to apply the exemption in practice and therefore all delegations were invited to submit to the Commission services their views and misgivings. Concluding, the Chair announced that further guidelines would be prepared as the discussions had shown a wish for more clarification.

- 4.5** Origin: Estonia
References: Articles 44, 45, 46, 48 and 58 of the VAT Directive
Article 18 of the VAT Implementing Regulation
Subject: Services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys
The significance of the VAT identification number
(Document taxud.c.1(2018)1735106 – Working paper No 947)

The Commission services presented the Working paper that looked into two questions submitted by the Estonian authorities that had been analysed in separate sections and should also be dealt with separately during discussions.

The first question raised by the Estonian authorities concerns the correct VAT treatment of services as referred to in the recent ruling of the CJEU in the non-tax case *Asociación Profesional Elite Taxi*, C-434/15. That ruling dealt with services provided by an electronic platform which consist of making for remuneration the connection by means of a smartphone application between drivers using their own vehicle and persons who wish to make urban journeys.

The second question concerns the correct identification of the status of the customer (the driver receiving intermediation services from the platform) as a taxable person or a non-taxable person and the role of the VAT identification number in this process, in particular as regards the application of Articles 44 and 45 of the VAT Directive.

The Commission services explained that for the first question they had the objective to trigger broader discussions on electronic platforms that supply comparable services to the ones at issue to understand the underlying legal relationships between the different actors (in this case the platform, the drivers and the users of the transport services) and the different (types of) services supplied. Considering the complexity of the subject matter, it was foreseen to continue discussions in future.

With regard to the correct classification of the services offered by the electronic platform, they related that they had arrived at four possible solutions, namely 1) electronically supplied services, 2) intermediation services, 3) passenger transport services and 4) services covered by the general rules in Articles 44 and 45.

As guidance for discussion they had formulated six questions that delegations were asked to consider when taking the floor.

The Estonian delegation thanked the Commission services for the detailed Working paper and stated that they had initially regarded the electronic platform as supplying an e-service to the driver but acknowledged that the Commission services' analysis provided good arguments for the platform providing "transport services".

More than half of the other delegations also asked for the floor. Several delegations stated that they lacked experience and their administrations were still continuing reflections on the issues raised. A few delegations remarked that in their Member State the services at issue are either illegal or restricted. The answers to how to qualify the services offered by the electronic platform showed great divergence and the need to look into the contractual relationships was underlined. Whilst a few delegations asked for guidelines, another delegation stated the importance of taking stock first by also mentioning the OECD's ongoing work on platforms.

In the second part of the discussions on the significance of the VAT identification number only a few delegations participated and they did not all agree on whether the driver in the case at hand is necessarily a taxable person. The Estonian delegation asked for guidelines.

The Chair announced that the discussions on platforms will be continued in a future meeting before establishing guidelines can be considered and invited delegations to share their further reflections with the Commission services. With regard to the significance of the VAT identification number, preparation of draft guidelines will be attempted.

- 4.6** Origin: Poland
References: Articles 25 and 28
Subject: VAT treatment of organisations collectively managing copyright and related rights
(Document taxud.c.1(2018)1700859 – Working paper No 943)

This agenda point was deferred to the following meeting.

5. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION

- 5.1** Origin: Commission
Subject: Case-law – Recent judgments of the Court of Justice of the European Union
(Document taxud.c.1(2018)1734082 – Information paper)

Delegations took note of the Information paper.

6. ANY OTHER BUSINESS

- 6.1** Origin: Commission
Subject: Informing the VAT Committee of options exercised under Articles 80, 167a, 199 and 199a of Directive 2006/112/EC
(Document taxud.c.1(2018)1707583 – Information paper)

The Chair briefly drew delegations' attention to the Information paper regarding recently notified options exercised under Articles 199 and 199a, thanked the delegation concerned and invited all delegations to notify without delay whenever necessary.

- 6.2** Origin: Commission
Subject: Launch of a new MOSS-portal replacing the current MOSS webpages – update
(*Oral presentation by the Commission*)

The Commission services showed delegations how to access the new MOSS-portal which had gone live that very morning on the Commission's EUROPA website⁴ and presented its main features.

- 6.3** Subject: Specimen Management System – Export stamps for tourists
(*Oral exchange*)

Following the request of one of the delegations, the Commission services announced that they will follow up on the evolution of the Specimen Management System and its content as concerns the part dedicated to the export stamps for tourists together with the colleagues from the customs department.

⁴ https://ec.europa.eu/taxation_customs/business/vat/telecommunications-broadcasting-electronic-services/

Conclusion

The Chair closed the meeting by thanking the delegations for their participation in the discussions and specifically the interpreters for their much appreciated contribution to the meeting.

LIST OF PARTICIPANTS - LISTE DES PARTICIPANTS - TEILNEHMERLISTE

BELGIQUE/BELGIË/BELGIUM	Ministry of Finance
БЪЛГАРИЯ/BULGARIA	National Revenue Agency
ČESKÁ REPUBLIKA/CZECH REPUBLIC	Ministry of Finance
DANMARK/DENMARK	Ministry of Taxation Customs and Tax Administration
DEUTSCHLAND/GERMANY	BMF Ländervertreter
EESTI/ESTONIA	Ministry of Finance Permanent Representation
ÉIRE/IRELAND	Revenue Commissioners
ΕΛΛΑΔΑ/GREECE	Permanent Representation
ESPAÑA/SPAIN	Ministerio de Hacienda y Administraciones Públicas Permanent Representation
FRANCE	Ministère des Finances
HRVATSKA/CROATIA	Tax Administration
ITALIA/ITALY	Ministry of Economy and Finance Agenzia delle Entrate
ΚΥΠΡΟΣ/CYPRUS	Ministry of Finance
LATVIJA/LATVIA	Ministry of Finance State Revenue Service
LIETUVA/LITHUANIA	Ministry of Finance
LUXEMBOURG	Ministry of Finance
MAGYARORSZÁG/HUNGARY	Ministry for National Economy
MALTA	Ministry for Finance
NEDERLAND/NETHERLANDS	Ministry of Finance

ÖSTERREICH/AUSTRIA	Ministry of Finance Permanent Representation
POLSKA/POLAND	Ministry of Finance Permanent Representation
PORTUGAL	Ministry of Finance Tax and Customs Administration
ROMÂNIA/ROMANIA	Ministry of Public Finance Permanent Representation
SLOVENIJA/SLOVENIA	Ministry of Finance
SLOVENSKO/SLOVAKIA	Ministry of Finance
SUOMI/FINLAND	Ministry of Finance Tax Administration
SVERIGE/SWEDEN	Ministry of Finance Tax Agency
UNITED KINGDOM	HMRC
EUROPEAN COMMISSION	