



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

taxud.c.1(2016)3511752 – EN

Brussels, 16 June 2016

**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)¹**

AGENDA

**107TH MEETING
– 8 JULY 2016 –**

¹ After the meeting, documents originating from the Commission as well as the agenda and minutes of the meeting will be made public unless an exception under Regulation (EC) No 1049/2001 of the European Parliament and of the Council would apply.

Documents originating from Member States will also be made public unless the Member State **upon submission of the document** to the VAT Committee has **indicated and duly justified** that its disclosure undermines the protection of a public or private interest in accordance with Article 4(1)-(3) of Regulation (EC) No 1049/2001. These documents will be marked “*”.

1. ADOPTION OF THE AGENDA

(Document taxud.c.1(2016)3511752)

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

3. INFORMATION POINTS

- 3.1** Subject: Place of supply of educational services
– *exchange of views in follow-up to the 106th meeting*

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

- 4.1** Origin: Commission
References: Articles 44, 46 and 58 of the VAT Directive
Article 7(3)(t) and (u) of the VAT Implementing Regulation
Subject: VAT 2015: Interaction between electronically supplied services and intermediation services and initial discussion on the scope of the concept of intermediation services when taken in a broader context
(Document taxud.c.1(2016)3297911 – Working paper No 906)

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.1** Origin: Commission
References: Articles 2(1), 9 and 135(1)
Subject: VAT treatment of greenhouse gas emission allowances
(Document taxud.c.1(2016)2049491 – Working paper No 901)
- 5.2** Origin: Commission
References: Articles 174, 175, 312 to 316, 319 and 322
Subject: Special arrangements for taxable dealers and their supply of works of art
(Document taxud.c.1(2016)2527596 – Working paper No 903)

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

- 6.1** Origin: Commission
References: Articles 2(1), 135(1)(e) and (d)
Subject: CJEU Case C-264/14 *Hedqvist*: Bitcoin
(Document taxud.c.1(2016)689595 – Working paper No 892)
– continued from the 106th meeting

- 6.2** Origin: Commission
References: Articles 14(1) and (2)(c), 24(1) and 148(a)
Subject: CJEU Case C-526/13 *Fast Bunkering Klaipėda*
(Document taxud.c.1(2016)3438314 – Working paper No 907)
- 6.3** Origin: Commission
Subject: Recent judgments of the Court of Justice of the European Union
(Document taxud.c.1(2016)3496669 – Information paper)

7. ANY OTHER BUSINESS

- 7.1** 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(2016)3474581 – Information paper)

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