



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

taxud.c.1(2019)3529903 – EN

Brussels, 15 May 2019

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

AGENDA

**113TH MEETING
– 3 JUNE 2019 –**

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(2019)3529903)

- 2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**

- 3. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**
 - 3.1** Origin: Commission
References: Articles 17a, 36a, 138(1) and (1a), 243(3) and 262(2) of the VAT Directive
Articles 45a and 54a of the VAT Implementing Regulation
Subject: Implementation of the Quick Fixes Package:
Council Directive (EU) 2018/1910 and Council Implementing Regulation (EU) 2018/1912
(Document taxud.c.1(2019)3533969 – Working paper No 968)

- 4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
 - 4.1** Origin: France
References: Articles 14, 15, 38, 39, 44, 46, 58, 193 and 195
Subject: VAT rules applicable to transactions related to the recharging of electric vehicles
(Document taxud.c.1(2019)3532296 – Working paper No 969)

- 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(2019)3530053 – Information paper)

- 6. ANY OTHER BUSINESS**