



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

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Brussels, 21 August 2018

## **GROUP ON THE FUTURE OF VAT**

### **AGENDA**

**23<sup>RD</sup> MEETING**  
**– 6-7 SEPTEMBER 2018 –**

**MONDAY, 6 SEPTEMBER 2018**

1. Welcome and introduction
2. **GFV No 076:** Adoption of the minutes of the 22<sup>nd</sup> meeting

**VAT E-COMMERCE PACKAGE OF 5 DECEMBER 2017 – VAT RELATED ISSUES**

3. Implementation of the VAT e-commerce package – State of play – Presentation by the Commission
4. **GFV No 072 REV 2:** VAT e-commerce package – Implementing provisions to be laid down in Council Implementing Regulation (EU) 282/2011 (the VAT Implementing Regulation) – This REV 2 version includes the provisions implementing Articles 14a and 242a of the VAT Directive on electronic interfaces, previously included in GFV No 075
- \* 5. **GFV No 077:** VAT e-commerce package – Additional amendments to the VAT Directive – Provisions concerning electronic interfaces – CONFIDENTIAL
  - 5.1 Application of Article 14a(2) – Union Scheme VAT Return (GFV No 077 – Annex 2) – CONFIDENTIAL
  - 5.2 Charts on the application of Article 14a (GFV No 077 – Annex 3 and 4) - CONFIDENTIAL
  - 5.3 Discussion
6. **GFV No 073 REV 2:** VAT e-commerce package – Implementing provisions to be laid down in Commission Implementing Regulation (EU) 815/2012 laying down detailed rules for the application of Council Regulation (EU) 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons

**TUESDAY, 7 SEPTEMBER 2018**

**VAT E-COMMERCE PACKAGE OF 5 DECEMBER 2017 – CUSTOMS RELATED ISSUES**

7. Implementation of the VAT e-commerce package – State of play – Presentation by the Commission
8. **GFV No 067 REV 2:** Special arrangements for declaration and payment of import VAT where the Import One-Stop Shop (IOSS) is not used
  - 8.1. Import flows and VAT/customs processes as of 1 January 2021
  - 8.2. Continuation of discussions on the need for implementing provisions
  - 8.3. **GFV No 077:** VAT e-commerce package – Additional amendments to the VAT Directive - Provisions related to the special arrangements
9. **GFV No 070:** Monthly listing of imports in a Member State under the Import One-Stop Shop (IOSS) – Possible use of SURVRECAPP – State of play (presentation by the Commission)
10. Database of IOSS VAT identification numbers – State of play (presentation by the Commission)
11. Creation of a customs declaration at import with a reduced dataset for imports of low value consignments of a value not exceeding EUR 150 – State of play and link with the VAT e-commerce project (presentation by the Commission)
12. **AOB**

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