



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

**taxud.c.1(2018)275726 – EN**

Brussels, 22 January 2018

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

### **AGENDA**

**19<sup>TH</sup> MEETING**  
**– 22 JANUARY 2018 –**

1. General presentation by the Commission on Council Directive EU 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (VAT E-commerce Directive)
2. **GFV No 060:** VAT E-commerce Directive – Provisions with effect from 1 January 2019
3. **GFV No 061:** VAT E-commerce Directive – General provisions with effect from 1 January 2021
4. **GFV No 062:** VAT E-commerce Directive – Special scheme for services supplied by taxable persons not established within the Community (non-Union scheme) – Provisions with effect from 1 January 2021
5. **GFV No 063:** VAT E-commerce Directive – Special scheme for intra-Community distance sales of goods and for services supplied by taxable persons established within the Community but not in the Member State of consumption (Union scheme) – Provisions with effect from 1 January 2021
6. **AOB:** Analysis of the impact of the split payment mechanism as an alternative VAT collection method – presentation by Deloitte ([https://ec.europa.eu/taxation\\_customs/sites/taxation/files/split\\_payment\\_report\\_execsummary\\_2017\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/split_payment_report_execsummary_2017_en.pdf))

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