



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

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Brussels, 1 March 2018

GROUP ON THE FUTURE OF VAT

AGENDA

**21ST MEETING
– 12 MARCH 2018 –**

1. Welcome and introduction
2. **GFV No 069:** Adoption of the minutes of the 20th meeting

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

3. **GFV No 067 Rev. 1:** Special arrangements for declaration and payment of import VAT where the Import One-Stop Shop (IOSS) is not used:
 - 3.1. Detailed explanation of the new provisions (Articles 369y to 369zc) – see new point 2 of the working document
 - 3.2. Continuation of discussions on the need for implementing provisions
4. **GFV No 070:** Monthly listing of imports in a Member State under the Import One-Stop Shop (IOSS) – Possible use of SURVRecapp

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

5. **GFV No 071:** Implementing provisions relating to electronic interfaces – questions for discussion
6. **GFV No 072:** Implementing provisions to be laid down in Council Implementing Regulation (EU) 282/2011 (the VAT Implementing Regulation) – First draft of legal provisions, reflecting the outcome of discussions on working documents GFV No 062 Rev. 1, GFV No 063 Rev. 1, GFV No 065 and GFV No 067
7. **GFV No 073:** 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 – First draft of legal provisions, reflecting the outcome of discussions on working documents GFV No 062 Rev. 1, GFV No 063 Rev. 1 and GFV No 065

8. **AOB**

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