



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

taxud.c.1(2018)6398950 – EN

Brussels, 8 November 2018

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

**AGENDA
111TH MEETING
– 30 NOVEMBER 2018 –**

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(2018)6398950)

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

3. INFORMATION POINTS

- 3.1** Origin: Commission
Reference: Article 218 of the Treaty on the Functioning of the European Union
Subject: VAT/GST related OECD files – state of play

4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC

- 4.1** Origin: Italy
Reference: Article 11
Subject: VAT grouping – adaptations
(Document taxud.c.1(2018)6252074 – Working paper No 959)

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.1** Origin: Poland
References: Articles 25 and 28
Subject: VAT treatment of organisations collectively managing copyright and related rights – deferred from the 110th meeting
(Document taxud.c.1(2018)1700859 – Working paper No 943)

- 5.2** Origin: Germany
Reference: Article 2(1)(c)
Subject: Conditions for there being a taxable transaction when Internet services are provided in exchange for user data
(Document taxud.c.1(2018)6248826 – Working paper No 958)

- 5.3** Origin: Estonia
References: Articles 44, 45, 46, 48 and 58 of the VAT Directive
Article 18 of the VAT Implementing Regulation
Subject: Services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys
The significance of the VAT identification number – continuation of discussions at the 110th meeting
(Document taxud.c.1(2018)1735106 – Working paper No 947)

5.4 Origin: Commission
Reference: Article 132(1)(a)
Subject: Application of the exemption for “public postal services”
(Document taxud.c.1(2018)6354142 – Working paper No 960)

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

6.1 Origin: Commission
Subject: Case-law – Recent judgments of the Court of Justice of the European Union
(Document taxud.c.1(2018)6398835 – 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(2018)6370928 – Information paper)

7.2 Origin: Commission
Subject: Specimen Management System – Export stamps for tourists
(*Oral exchange*)

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