



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

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Brussels, 16 February 2018

VAT EXPERT GROUP

AGENDA

19TH MEETING
– 26 FEBRUARY 2018 –

1. **VEG N° 073:** 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) – Special scheme for distance sales of goods imported from third territories or third countries (Import scheme) – Provisions with effect from 1 January 2021

2. **VEG N° 074:** VAT e-commerce Directive – Special arrangements for declaration and payment of import VAT – Provisions with effect from 1 January 2021

3. **VEG N° 075:** Implications of the CJEU judgments on cost-sharing for the financial and insurance sectors

4. **FOR FORMAL ADOPTION:**
 - 4.1 **VEG N°70 rev1:** Meaning of "financial, economic and organisational links" among VAT group members – Exchange of views

 - 4.2 **VEG N°71 rev1:** Possible VAT implications of Transfer Pricing – Exchange of views

5. **AOB**

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