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VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)
WORKING PAPER NO 919

NEW LEGISLATION

MATTERS CONCERNING THE IMPLEMENTATION
OF RECENTLY ADOPTED EU VAT PROVISIONS

ORIGIN: Commission

REFERENCES: Article 58 and Annex II of the VAT Directive
Article 7 and Annex I of the VAT Implementing Regulation

SUBJECT: VAT 2015: Scope of the notion of electronically supplied services; minimal human intervention (second follow-up)

1. INTRODUCTION

During its 106th meeting, the VAT Committee discussed the notion of "minimal human intervention", constituting a part of the definition of electronically supplied services provided for under Article 7(1) of the VAT Implementing Regulation¹.

Working paper No 896 had been drawn up with a view to facilitate discussions. That paper summarised earlier works linked with this subject, making a reference to the guidelines that the VAT Committee had already agreed after the 102nd meeting², as well as presented the possible additional indicators which aim at identifying in a more precise manner what should be covered by the notion of minimal human intervention.

During the discussion some Member States suggested that before an attempt is made to agree a second set of guidelines focusing on the notion of minimal human intervention, some additional cases should be analysed with a view to determining, on the basis of a wider range of examples, the circumstances under which services should or should not be identified as electronically supplied services.

This paper looks at additional examples which have been provided by Member States. It is to be read together with the guidelines mentioned above and Working paper No 896. Where necessary, links are made to the relevant parts of referred documents.

The aim of the works analysing the scope of the notion of minimal human intervention is to develop, to the extent possible, a common understanding of the definition of electronically supplied services and as a consequence to assure the harmonised application by Member States of Article 58 of the VAT Directive³ in order to avoid double or non-taxation.

2. SUBJECT MATTER

The notion of minimal human intervention is relevant for determining whether or not a service can be said to fall within the definition of electronically supplied services. This in turn is decisive as to where that service is taxable.

In assessing that notion, the relevant elements developed up to now can be summarised as follows.

2.1. Guidelines agreed by the VAT Committee

The VAT Committee already agreed guidelines which state that:

¹ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).

² http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/vat_committee/guidelines-vat-committee-meetings_en.pdf; Guidelines resulting from the 102nd meeting of 30 March 2015; Document D – taxud.c.1(2015)4128689 – 862 (p. 192).

³ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

- 1) For the assessment of the notion of ‘minimal human intervention’ it is the involvement on the side of the supplier which is relevant and not that on the side of the customer (point 2);
- 2) Where each individual supply made to the customer requires human intervention on the side of the supplier it should be seen as involving more than just ‘minimal human intervention’ (point 2);
- 3) Providing non-standardised PDF files via e-mails must be seen as requiring more than minimal human intervention (point 2);
- 4) Setting up of the system, its regular maintenance and repairs needed in the case of problems linked with its functioning are to be seen as ‘minimal human intervention’ (point 3).

2.2. Further indicators already identified

Further indicators mentioned in Working paper No 896 are:

- 5) The activity of a third person/party, independent from the supply to which the service being analysed relates, is irrelevant for the assessment of ‘minimal human intervention’ (section 3.2);
- 6) The activity of (a) real person(s), organised by the supplier of services (like for example a person spinning the wheel of the roulette or drawing physical cards to play blackjack or baccarat), performed independently from the requests made to provide a particular supply to an individual customer, is to be seen as falling within the limits of ‘minimal human intervention’. It covers activities performed at a given time and regardless of whether there is actually any online request for providing a particular service or any online presence of the customer to be linked with that activity. This kind of arrangement should be seen as an activity of the supplier comparable to the initial setting up of the system needed for the supply, its regular maintenance and repairs (section 3.2);
- 7) The work of a group of people running the system in real time with the aim of not allowing customers to have it break down by the way they act when requesting the provision of a service, is to be seen as within the limits of ‘minimal human intervention’ (section 3.2);
- 8) The work of employees of a company providing online services, who are running the system as such in order to constantly update/customise/improve its environment for the needs of clients should be seen as within the limits of ‘minimal human intervention’ provided that the adjustment is not targeting the demand of a single individual client. The employees use the input and feedback collected from customers via different channels for improving the system but it is not an activity inherent to a supply to an individual client (section 3.2);
- 9) The general approach proposed is that where the human activity on the side of the supplier focuses on the whole environment of the system and not on individual requests from customers this should not be seen as trespassing the requirement of ‘minimal human intervention’ included in the definition of electronically supplied services (section 3.2);

10) In the assessment of the scope of the definition of electronically supplied services, including the notion of ‘minimal human intervention’, account should be taken of possible abusive practices aiming at circumventing the place of supply rules for VAT purposes (section 3.3);

11) Bundled services, which include electronically supplied services, have to be assessed just like any other complex services would. The qualification of a given scenario as a single supply or multiple supplies must be done on a case-by-case basis taking into account criteria set out by the Court of Justice of the European Union (CJEU). When carrying out this assessment, all circumstances of the transaction must be taken into consideration (section 3.4).

3. THE COMMISSION SERVICES’ OPINION

A first assessment of the examples provided by Member States is made taking into account the indicators developed and listed in section 2. The purpose of this assessment is twofold: it is to test whether the indicators already agreed or developed up to now hold up and to see if other indicators may be identified.

3.1. Presentation and assessment of the additional examples provided by Member States

Below some similar examples are grouped and assessed together.

3.1.1. Supplies with different options available for the customer

Example 1)

Description: For a limited period of time a website provides examples/templates of documents needed for job applications. Additionally, users can also download generally available software and obtain access to guides on how to draft and to check lists. Users are supposed to draft their job application themselves with the help made available to them.

Users can choose from 3 packages. The basic package gives only access to the template application documents, the software tools, the guides and the check lists. Two other packages – the premium and the professional – offer in addition to the basic package the possibility to have individual checking of documents and counselling/advice provided for a limited period of time. The scope of the additional services differs slightly between the premium and the professional package but in both cases individual interaction on the side of the supplier is envisaged.

Assessment: The basic package should be seen as an electronically supplied service. The customer gets access on the webpage to documents and software for a limited period of time. The webpage is available for the use of all customers. No individual adaptation for the particular client is envisaged.

The main difference between the basic package and the two others is the possibility for the customer to have individual advice/counselling provided by the supplier. For these two packages the engagement on the side of the supplier should be seen as more than ‘minimal human intervention’ (i.e. services supplied via premium and professional packages should

not be seen as electronically supplied services). There is an additional human intervention on the side of the supplier in relation to each individual supply.

Justification of the assessment flows from points 2 and 3 of the VAT Committee guidelines (see points 2) and 4) of section 2 of the current document).

3.1.2. Automated downloads v. individual supplies

Example 2)

Description: The commercialisation over the Internet of one's own knitting designs and knitting guidance.

Assessment: Where a person sells knitting designs and knitting guidance via his/her website or via a marketplace that are supplied in a fully automated manner, i.e. each client may download the product he/she is interested in, this supply should be seen as being within the scope of 'minimal human intervention'.

However, where the supplier sends each product individually via an e-mail or for example provides individual consultation or adapts it to the needs of individual clients, the supply involves more than just 'minimal human intervention'. Where appropriate, especially in borderline cases, an additional assessment from the point of view of possible abuse should be made.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1)-3) and 10) of section 2 of the current document).

Example 3)

Description: The supply of digital or digitised products (publications: newspapers, books; programmes: software including personalised programmes upon request and other such as videos, games, music, etc.) the acquisition of which is done via e-mail and not via downloading from the Internet (with the use of codes, etc.).

Assessment: Where digital products are personalised (adapted to the identified needs of an individual client as a result of his/her request), more than minimal human intervention is involved in their supply. Further where the supplier sends each product individually via e-mail the supply involves more than just 'minimal human intervention'. The additional assessment from the point of view of possible abuse should be made where there is doubt in this respect.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1)-3) and 10) of section 2 of the current document).

3.1.3. Distance teaching and other educational supplies

Example 4)

Description: The supply of access to professional seminars where an online participation is possible by using special codes.

Assessment: The assessment of the supply depends on the existence or not for a customer of the possibility to interact with persons making the presentations during the seminar. Where the customer can ask questions and receives feedback online during the seminar, the intervention on the side of the supplier is more than just minimal. However, where the customer can only watch the seminar without the possibility to interact in any other way the scope of ‘minimal human intervention’ is not exceeded. In this second case the seminar takes place at a given time regardless of the online presence of any customer.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 6) and 9) of section 2 of the current document).

Example 5)

Description: The supply of access to professional seminars provided through an intermediary’s platform where an online participation is possible by using special codes. The intermediary has the right to transmit the seminar and supplies codes to customers/users/attendants accessing the seminar via his platform.

Assessment: In order to assess this situation it has to be considered whether during the seminar the customer can interact online with the person giving the presentation. If yes, (i) the scope of ‘minimal human intervention’ is exceeded, and (ii) neither the service supplied by the intermediary, nor the service supplied by the organiser of the seminar, qualify as an electronically supplied service. If not, (i) the supply made by the organiser of the seminar qualifies as an electronically supplied service; (ii) the supply of the intermediary will also qualify as an electronically supplied service where the conditions laid down by Article 28 of the VAT Directive and Article 9a of the VAT Implementing Regulation are met.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 5), 6) and 9) of section 2 of the current document).

Example 6)

Description: The supply of video recordings of a seminar for later use/watching against consideration.

Assessment: The situation where the customer can watch recorded videos online is fully automated and there is no individual human intervention involved for any particular supply.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2), 4) and 9) of section 2 of the current document).

Example 7)

Description: Several scenarios were presented with a view of finding a dividing line to enable identifying when educational services are to be seen as a supply of distance teaching that under Annex II of the VAT Directive qualifies as electronically supplied services. The following ones are relevant for the current assessment of the notion of ‘minimal human intervention’:

- 1) A company provides web-based training services for audio engineer professionals (i.e. educational software, distance learning, individual feedback and support by e-mail or phone).
- 2) A student interacts with a computer. A phone number (or an e-mail address) is provided and one day per week (or month) the student can call the teacher to ask questions or send them via e-mail. The student will then receive the answer some days (or hours) later.
- 3) Correspondence or distance courses are supplied via the Internet where the student cannot interact with the teacher by e-mail or telephone.

Assessment: Every time where there is any individual human feedback provided by the supplier as a part of the concrete/particular supply, the scope of minimal human intervention is exceeded. For the sake of having a clear dividing line situations where the supplier is obliged to provide an individual feedback to the student, like in the first and second situations, even if the option is not used by the student, should be seen as involving more than ‘minimal human intervention’.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2) and 9) of section 2 of the current document).

3.1.4. Various supplies provided by platforms

Example 8)

Description: The running of an Internet platform with automatic search and filter functions for dating purposes.

Assessment: A supply of services by a website providing automatic search and filter functions for dating purposes stays within the limits of ‘minimal human intervention’.

However, if individual advice/assessment of the chances to succeed in the relationship/etc., is performed by a human being at the request of the concrete customer ‘minimal human intervention’ is exceeded. Where the consideration paid includes the automatic search and the possibility for the customer to have individual assessment, then this is not an electronically supplied service, even if the customer does not use this possibility of individual assessment. Where there are two different services, with different considerations (automatic search, on the one hand, and individual assessment, on the

other) then the first one will be an electronically supplied service, and the second, if provided, not.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2), 4) and 9) of section 2 of the current document).

Example 9)

Description: Company “A” established in Member State L is running a portal through which access is granted to online debates. A person, who acquires such access, can participate in virtual debates with other members of this portal (professionals of human resources) but is also able to review older recordings. Membership is annual. Company “A” (and its staff) does not organise debates or participate in them and it does not provide any other services such as consulting or training to the users (members) of this portal. Company “A” initially sets up the system (website) needed for the supply, regularly maintains it and archives debates.

In addition, persons who acquire access to online debates get an offer to participate in events / trainings (e.g. “Employee Engagement”, “Sourcing”, “Future of work”) which are held all over the world. Participation in these events for the members is free of charge. Members who participate in the events buy tickets for journeys and accommodation themselves. Company “A” does not monitor which member comes to what event, however, company “A” does organise such venues.

Assessment: The first part of the description fulfils the conditions of the definition of electronically supplied services (there is only minimal human intervention involved). However, the existence of the second part of the supply indicates that it could be a bundled supply and if so an individual assessment is necessary in order to identify the dominant element.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 see points 1), 2), 4), 5) and 9) of section 2 of the current document).

Example 10)

Description: Company “B” runs a marketplace where it connects hosts offering accommodation and travellers looking for lodging. Company “B” itself just provides intermediation services and does not take any responsibility for the accommodation services. However, it maintains the marketplace and organises payment for the accommodation. The employees of Company “B” do not manually match hosts and travellers, i.e. this is done without any manual intervention. Hosts and the travellers who rent lodging through this platform have to pay fees to Company “B”.

Assessment: The question of intermediation services for accommodation booked online is dealt with in the guidelines of the 107th meeting of the VAT Committee (Working paper No 914). When the services are provided with more than minimal human intervention on the side of the supplier they should be seen as intermediation services excluded from the scope of the electronically supplied services. When the minimal human intervention is not exceeded the supply should qualify as an electronically supplied service.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2), 4) and 9) of section 2 of the current document).

Example 11)

Description: A company supplies online currency exchange services (i.e. purchase, sale or exchange with the use of a currency portfolio, sale of prepaid currency cards, withdrawal of cash in cash machines) to clients located in EU countries (non VAT payers). In the Member State of the supplier the activities are classified as financial services exempted from VAT. In the opinion of that Member State these services cannot be considered as electronic services under Article 7 of the VAT Implementing Regulation. These services are provided by means of ATM machines located in the same Member State where the customers are and they are not supplied in an essentially automated manner.

Assessment: The assessment of the supply referred to as ‘online currency exchange services’ very much depends on the actual content of the supply we are referring to. The description provided is not sufficiently clear to reach an informed view (does the supply cover all the elements or just some of them?).

However, the fact that ATM machines are used does not on its own exclude the service from the definition of electronically supplied services. It should also be underlined that the assessment should not be influenced in any way by the fact that the classification of the services resulting from an analysis of their nature may see them exempt. This position is confirmed by point 6 of the VAT Committee guidelines resulting from the 102nd meeting. In any case, the assessment of whether the supply is exempt must be made independently taking into account the conditions needed for this exemption to apply.

3.1.5. The scope of minimal human intervention – drawing a dividing line

Example 12)

Description:

1) A securities trading platform is accessed by investors seeking to purchase and/or sell securities online. The supplier provides an electronic infrastructure that enables investors to process sales or purchases of financial products, with no input being provided by individuals acting for the platform provider in connection with the monitoring of trades, receiving and processing sales/purchase requests or confirming sales/purchases.

2) A securities trading platform is accessed by investors seeking to purchase and/or sell securities online. The supplier provides an electronic infrastructure that enables investors to process sales or purchases of financial products, but individuals monitor trades being made, can intervene in a purchase/sale transaction, and/or are available to provide investment advice to a customer.

Assessment: The first situation does not raise problems. From the description it is clear that the service is automated requiring only minimal human intervention (operation of the system as such; no involvement on the individual level).

The assessment of the second situation depends on the scope of activities actually performed by individuals on the side of the supplier (his/her employees or a third party). Where monitoring of the trades and/or intervention in purchase/sale transaction aims at maintaining the smooth operation of the system as such, this should be still seen as within the scope of the notion of ‘minimal human intervention’. However, in cases where the supplier provides individual investment advice to a customer this action exceeds ‘minimal human intervention’ and the whole supply would not qualify as an electronically supplied service.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2), 4), 7), and 9) of section 2 of the current document).

Example 13)

Description:

- 1) Random Number Generator online bingo where the numbers are generated by the system and players make their selection on the game interface.
- 2) Conventional bingo which is streamed over the Internet, which relies on human intervention (drawing the numbers), even if the bet is placed over the Internet or the telephone.

Assessment: The first situation does not raise problems and should be qualified as an electronically supplied service.

The assessment of the second situation depends on the actual content of the supply. When a conventional bingo game is streamed over the Internet but the customers play using the electronic system and winners are identified automatically then the operation of such a set-up should still be seen as within the scope of minimal human intervention. However, when bets are placed over the phone or over the Internet, where the latter is used only as a means of communication, then such intervention should be seen as outside of the definition of electronically supplied services. Of course only the assessment of the whole service allows determining whether the Internet serves merely as a means of communication.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2), 4), 5), 6) and 9) of section 2 of the current document).

Example 14)

Description: The core service is bookmaking. This core service supplied by a bookmaker entails a process of setting the odds, risk management, and accepting or refusing bets. This applies whether the bets are placed online or via another medium such as the telephone. An online bookmaker is a ‘conventional’ bookmaking business, such that the individuals involved for the online bookmaker monitor the customer transactions in real time, update the odds up until the bet is placed, accept, refuse or cancel bets where necessary, and handle the settlement of winnings. The electronic elements refer to the medium by which the odds are displayed and one of the ways in which the bet may be placed.

Assessment: The assessment of the situation depends on the scope of activities actually performed by individuals on the side of the supplier. Where monitoring of the odds and possible refusal of the bets aim at maintaining the smooth operation of the system as such, this should be still seen as within the scope of the notion of ‘minimal human intervention’.

However, in the case where the supplier adapts an individual approach to an individual customer and in particular where the Internet is merely a means of communication with the customer then this action exceeds ‘minimal human intervention’ and the whole supply would not qualify as an electronically supplied service.

Justification of the assessment flows from point 2 of the VAT Committee guidelines and section 3.3 of Working paper No 896 (see points 1), 2) 4), 7) and 9) of section 2 of the current document).

Further examples:

Additional comparable examples of when a service requires only minimal human intervention or more are presented in the table below. The Commission services agree with the assessment as presented.

	The nature of the service is such that it requires minimal human intervention	The nature of the service is such that it requires more than minimal human intervention
A	Remote maintenance of computer systems, such as system health-checks, maintenance tasks and fixes which are run by the supplier’s system in an automated manner, for example, at pre-determined intervals or pursuant to an electronic request by the customer.	Remote maintenance of computer systems, when the health-checks, maintenance tasks and fixes, even if requested electronically and supplied electronically, are run by individuals who access the customer’s system via remote desktop.
B	An online horoscope/astrology platform which generates insights, predictions or advice from a pre-populated database, in response to details inserted by the customer (e.g. the date of birth). The involvement of individuals in populating the database or updating the information does not alter the nature of the service, since their involvement is preparatory.	An online horoscope/astrology platform which generates insights, predictions or advice, where the customer information/-requests received by the online horoscope/astrology platform are analysed and processed by individuals who generate a response (i.e. non-automated).
C	The remote monitoring of a patient’s medical condition in real-time (e.g. glucose or blood pressure readings) through the use of technological devices, which transmit the relevant health information or reading to the	The remote monitoring of a patient’s medical condition in real-time (e.g. glucose or blood pressure readings) through the use of technological devices, which transmit the relevant health information or reading to the service

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	service provider's system which analyses it and generates an alert or notification to the patient.	provider's system, where medical professionals are involved in the analysis of the information or readings.
D	The online supply of legal contract templates which are customised to the purchaser's needs in an automated manner pursuant to data input by the purchaser (for example, if the customer requires a 'data protection' clause in the contract, the customer selects that option and the supplier's system automatically retrieves the relevant clause and includes it in the contract template).	The online supply of legal contract templates which are customised to the purchaser's needs. The service comprises the review of the contract by individuals acting for the supplier for accuracy prior to delivering it to the customer, even if the final draft is delivered to the customer electronically.
E	An online gambling platform which enables players to play Random Number Generator games, whether against the 'house' (such as casino-type games) or against other players (e.g. poker) where the players are geographically remote from one another. The entire process is automated such that the game accessed by the player is standard and pre-determined and the service provider's staff cannot impact the transaction nor intervene in the process. The existence of a help-desk or live chat facility for players to receive practical assistance from staff of the service provider, e.g. in understanding the terms and conditions or for assistance with technical issues, does not constitute 'human intervention' for the purposes of the definition of 'electronically supplied services'.	A 'Live Casino' service where the players interact with the physical dealer so that the dealer responds to instructions received from the player, and the Internet is merely a means of streaming the live feed of the casino table to the player and a tool for communication between the dealer and the player. This reflects the interpretation applied to interactive teaching services where the course content is delivered by a teacher over the Internet (VAT Implementing Regulation, Article 7(3)(j))

3.2. Further possible indicators for the notion of 'minimal human intervention' – additional example

The number of various possible services supplied at a distance in a digital environment is constantly growing. Having that in mind the Commission services identified an additional element which could be relevant for the assessment of whether an analysed service is provided with only 'minimal human intervention' or with more than that.

In accordance with point 3 of the agreed VAT Committee guidelines, the setting up of the system, its regular maintenance and repairs needed in the case of problems linked with its functioning are to be seen as ‘minimal human intervention’. However, it appears that although some digitally provided services are fully automated as far as the supply of an individual supply is concerned, in practice there are exceptional cases where algorithms applied by the programmes direct individual cases where particular problems occur to a human being for resolution. It can concern for example 1% or less of all services provided by the company.

The Commission services are of the opinion that where such intervention in individual, problematic cases is very limited to the extent of being exceptional, it should not influence the overall assessment of services as being electronically supplied. Such exceptional interventions should be rather seen as activities assuring the smooth running of the system as such⁴.

3.3. Minimal human intervention: some further additional indicators/elements to be considered on the basis of the presented examples

Having in mind examples provided in sections 3.1 and 3.2 above a few additional conclusions concerning the assessment of the notion of minimal human intervention can be drawn.

- Where the supplier offers several different packages for the customer each package should be assessed separately.
- The situation where the supplier is obliged to provide an individual feedback to the customer, even if this option is not used in practice, should be seen as more than ‘minimal human intervention’.
- Where digitally provided services are fully automated as far as the supply of an individual supply is concerned, but there are exceptional individual cases with particular problems where programmes running the system direct them to a human being for resolution, such exceptional interventions should be seen as activities assuring the smooth running of the system as such, and therefore not exceeding 'minimal human intervention'.

3.4. Conclusions

At the request of Member States additional examples were analysed in order to have a broader base for the assessment of the definition of electronically supplied services and in particular the notion of ‘minimal human intervention’. The Commission services believe that already developed indicators provide a sound base allowing at present to make the analysis in the majority of cases.

⁴ Regarding the treatment of exceptional situations in the context of the general assessment of a given supply certain analogy could be drawn from the CJEU judgment of 21 February 2013 in *Město Žamberk*, C-18/12, EU:C:2013:95, where in point 36 it is mentioned that exceptional situations should not influence the overall assessment of a particular supply [*...In that regard, it should be pointed out that, to facilitate the measures necessary for the application of VAT, regard must be had, save in exceptional cases, to the objective character of the transaction in question...*].

Therefore at this stage it is important to aim at agreeing the second set of VAT Committee guidelines focusing on electronically supplied services and the notion of ‘minimal human intervention’.

Nevertheless, with the quickly changing digital economy developing new business models, it cannot be excluded that further analysis would be needed in the future. Additional criteria are already presented above for discussion in the VAT Committee.

4. DELEGATIONS’ OPINION

Delegations are invited to express their views on matters presented by the Commission services and to provide their opinion on the scope of possible VAT Committee guidelines in this respect.

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