



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

**taxud.c.1(2017)6198569 – EN**

Brussels, 10 November 2017

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

**AGENDA  
109<sup>TH</sup> MEETING  
– 1 DECEMBER 2017 –**

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<sup>1</sup> 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(2017)6198569)
  
- 2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**
  
- 3. INFORMATION POINTS**
  
- 4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**
  - 4.1** Origin: Italy  
Reference: Article 11  
Subject: VAT grouping  
(Document taxud.c.1(2017)6142196 – Working paper No 933)
  
- 5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
  - \* **5.1** Origin: Austria  
References: Articles 2, 9, 13, 24(2) and 151  
Subject: VAT treatment of the "EU SatCom project" by the European Defence Agency (follow-up)  
(Document taxud.c.1(2017)6185241 – Working paper No 935)
  
  - 5.2** Origin: Commission  
Reference: Article 102  
Subject: Application by Romania of a reduced VAT rate on the supply of district heating to households  
(Document taxud.c.1(2017)6196255 – Working paper No 937)
  
  - 5.3** Origin: Romania  
References: Articles 44 and 47  
Subject: VAT treatment of services in relation to waterways  
(Document taxud.c.1(2017)6116515 – Working paper No 932)
  
  - 5.4** Origin: Poland  
References: Articles 24 and 135(1)(b) and (d)  
Subject: VAT treatment of cash pooling services  
(Document taxud.c.1(2017)5897072– Working paper No 931)

**5.5** Origin: Commission, the Netherlands and Denmark  
Reference: Article 135(1)(g)  
Subject: Scope of the exemption for the management of special investment funds  
(Document taxud.c.1(2017)6168695 – Working paper No 936)

**5.6** Origin: Commission  
Reference: Article 211  
Subject: VAT aspects of centralised clearance for customs upon importation – update  
(Document taxud.c.1(2017)6193351 – Working paper No 924 REV)

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

**6.1** Origin: Denmark  
References: Articles 14(1) and (2)(c), 24(1) and 148(a)  
Subject: CJEU Case C-526/13 *Fast Bunkering Klaipėda* – follow-up  
(Document taxud.c.1(2017)6158402 – Working paper No 934)

**6.2** Origin: Commission  
Subject: Recent judgments of the Court of Justice of the European Union  
(Document taxud.c.1(2017)6167952 – 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(2017)6168138 – Information paper)

**7.2** Origin: Commission  
Subject: Launch of a new MOSS-portal replacing the current MOSS webpages  
(*Oral presentation by the Commission*)

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