



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

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Brussels, 18 January 2018

VAT EXPERT GROUP

AGENDA

18TH MEETING
– 5 FEBRUARY 2018 –

1. General presentation by the Commission on 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)
2. **VEG N° 067:** VAT E-commerce Directive – General provisions with effect from 1 January 2021
3. **VEG N° 068:** VAT E-commerce Directive – Special scheme for services supplied by taxable persons not established within the Community (non-Union scheme) – Provisions with effect from 1 January 2021
4. **VEG N° 069:** VAT E-commerce Directive – Special scheme for intra-Community distance sales of goods and for services supplied by taxable persons established within the Community but not in the Member State of consumption (Union scheme) – Provisions with effect from 1 January 2021
5. Analysis of the impact of the split payment mechanism as an alternative VAT collection method – presentation by Deloitte
6. **VEG N° 070:** Meaning of "financial, economic and organisational links" among VAT group members – Exchange of views
7. **VEG N° 071:** Possible VAT implications of Transfer Pricing – Exchange of views
8. **AOB:** Exchange of views on the implementation of the Directive on the treatment of vouchers (EU) 2016/1065

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