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

AGENDA
110TH MEETING
– 13 APRIL 2018 –

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 “*”:

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1. **ADOPTION OF THE AGENDA**  
   (Document taxud.c.1(2018)1733779)

2. **REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES**

3. **CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**
   3.1 Origin: Malta  
      Reference: Article 11  
      Subject: VAT grouping  

   3.2 Origin: Luxembourg  
      Reference: Article 11  
      Subject: VAT grouping  

4. **QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**
   4.1 Origin: Commission  
      References: Articles 2(1), 72, 73, 80, 83 and 85  
      Subject: Possible VAT implications of Transfer Pricing – the point of view of the VAT Expert Group  

   4.2 Origin: Commission  
      Reference: Article 11  
      Subject: Meaning of "financial, economic and organisational links" among VAT group members – the point of view of the VAT Expert Group  

   4.3 Origin: Romania  
      References: Articles 2(1)(c) and 135(1)(b) and (c)  
      Subject: VAT treatment of certain services provided in relation to syndicated loans  

   4.4 Origin: Commission  
      References: Articles 143(1)(g) and 151(1)(b)  
      Subject: Exemption granted to members of an ERIC – follow-up  
4.5 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

4.6 Origin: Poland
References: Articles 25 and 28
Subject: VAT treatment of organisations collectively managing copyright and related rights

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

5.1 Origin: Commission
Subject: Case-law – Recent Judgments of the Court of Justice of the European Union

6. ANY OTHER BUSINESS

6.1 Origin: Commission
Subject: Informing the VAT Committee of options exercised under Articles 80, 167a, 199 and 199a of Directive 2006/112/EC

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

6.3 Subject: Specimen Management System – Export stamps for tourists
(Oral exchange)

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