



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

**taxud.c.1(2018)1733779 – EN**

Brussels, 27 March 2018

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

**AGENDA  
110<sup>TH</sup> MEETING  
– 13 APRIL 2018 –**

---

<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(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  
(Document taxud.c.1(2018)1616461 – Working paper No 942)
  
  - 3.2** Origin: Luxembourg  
Reference: Article 11  
Subject: VAT grouping  
(Document taxud.c.1(2018)1735530 – Working paper No 948)
  
- 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  
(Document taxud.c.1(2018)1696777 – Working paper No 945)
  
  - 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  
(Document taxud.c.1(2018)1694334 – Working paper No 944)
  
  - 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  
(Document taxud.c.1(2018)1589480 – Working paper No 941)
  
  - 4.4** Origin: Commission  
References: Articles 143(1)(g) and 151(1)(b)  
Subject: Exemption granted to members of an ERIC – follow-up  
(Document taxud.c.1(2018)1734378 – Working paper No 946)

- 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  
(Document taxud.c.1(2018)1735106 – Working paper No 947)
- 4.6** Origin: Poland  
References: Articles 25 and 28  
Subject: VAT treatment of organisations collectively managing copyright and related rights  
(Document taxud.c.1(2018)1700859 – Working paper No 943)
- 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  
(Document taxud.c.1(2018)1734082 – Information paper)
- 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  
(Document taxud.c.1(2018)1707583 – Information paper)
- 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)*

\*  
\*   \*  
\*