



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

taxud.c.1(2016)945425 – EN

Brussels, 18 February 2016

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

**AGENDA  
106<sup>TH</sup> MEETING  
– 14 MARCH 2016 –**

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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(2016)945425)

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

**3. INFORMATION POINTS**

**3.1** Origin: Commission

Reference: Article 218 of the Treaty on the Functioning of the European Union

Subject: Update on work undertaken by the OECD  
(*exchange of views*)

**4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**

**4.1** Origin: Commission

Subject: Consultation by Belgium pursuant to Article 102 – update on situation

(Document taxud.c.1(2015)6283661 – Information paper)

**5. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS**

**5.1** Origin: Commission

Reference: Article 9a of the VAT Implementing Regulation

Subject: VAT 2015: Harmonised application of the presumption  
(follow-up)

(Document taxud.c.1(2016)921938 – Working paper No 895)

**5.2** 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 (follow-up)

(Document taxud.c.1(2016)922288 – Working paper No 896)

**6. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**

**6.1** Origin: Commission

Reference: Article 398

Subject: How to deal with questions on the application of EU VAT provisions derived from activities of the EU VAT Forum, in particular regarding cross-border rulings (CBR)

(Document taxud.c.1(2016)921131 – Working paper No 893)

- 6.2** Origin: Commission  
Reference: Article 146(1)(a) and (b)  
Subject: VAT treatment of export of goods after transformation work in another Member State  
(Document taxud.c.1(2016)921278 – Working paper No 894)  
(*exchange of views*)
- 6.3** Origin: Commission  
References: Articles 143(1)(f), (fa), (g), (h), (i) and 151  
Subject: VAT exemptions on acquisitions made under diplomatic and consular arrangements, by the European Institutions, by international organisations and by armed forces  
(Document taxud.c.1(2016)923028 – Working paper No 897)
- 6.4** Origin: Poland  
Reference: Article 132(1)(b)  
Subject: VAT treatment of services provided under bone marrow transplantation procedure  
(Document taxud.c.1(2016)680818 – Working paper No 891)
- 6.5** Origin: Poland  
Reference: Article 16  
Subject: Disposal by a taxable person of goods free of charge to another taxable person  
(Document taxud.c.1(2016)934742 – Working paper No 899)
- 6.6** Origin: Commission  
References: Articles 131, 138 and 273  
Subject: Proof of evidence of intra-Community supplies – the point of view of the VAT Expert Group  
(Document taxud.c.1(2016)933932 – Working paper No 898)
- 7. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION**
- 7.1** Origin: Commission  
References: Articles 2(1), 135(1)(e) and (d)  
Subject: CJEU Case C-264/14 *Hedqvist*: Bitcoin  
(Document taxud.c.1(2016)689595 – Working paper No 892)
- 7.2** Origin: Commission  
Subject: Recent judgments of the Court of Justice of the European Union  
(Document taxud.c.1(2016)934939 – Information paper)

**8. ANY OTHER BUSINESS**

- \* **8.1** Origin: Commission  
Reference: Article 398  
Subject: List of communications required from Member States  
(Document taxud.c.1(2016)687419 – Information paper)
  
- 8.2** 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(2016)945392 – Information paper)

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