

Tax WG Meeting

Minutes

13 February 2025



AdotopMinutes and Actions

Meeting of the Fleet Cards Europe Tax Working Group

13 February 2025, 10:00 am

Location	Online	
Chair	Delphine Chilese-Lemarinier, Edenred	
Attendance	Eva Adamcová, FleetCor / Corpay Fabian Grün, Tankpool24 Louis van den Heuvel, TravelCard / Corpay Ondřej Jančařík, Eurowag Thorsten Simon, UTA / Edenred Craig Stewart, Radius Szidónia Éva Székely, MOL Dick Visser, Multi TankCard Jakub Zach, E100 Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
Content	<ol style="list-style-type: none">1. Welcoming new members and Secretary General2. Feedback on December meeting with DG TAXUD3. VEGA implementation in EU Member States4. Romanian taxation mechanism5. Update on VIDA6. Working group assessment7. AOB	

1) Welcoming new members and Secretary General

- The WG Chair extends a warm welcome to OnTurtle as a new member of the Working Group on Tax.
- The new FCE Secretary General, Aurélie Decker Peigneur, is also introduced.

2) Feedback on December meeting with DG TAXUD

- Members are updated on the outcomes of the meeting held on December 6th, 2024, with DG TAXUD VAT Unit, where the implementation of the VEGA guidelines and the CJEU Decision C60/23 (Digital Charging Solutions GmbH) were discussed. Detailed minutes from the meeting were shared via email in December 2024.
- DG TAXUD's openness to initiate bilateral discussions with Member States regarding the implementation of VEGA Guidelines is acknowledge, though it is currently considered unnecessary.

Action

The WG will follow-up on the implementation of the VEGA Guidelines with DG TAXUD in 2025. The exact date is not defined so far.

3) VEGA implementation in EU Member States

- The Dutch Ministry of Finance is currently conducting informal consultations on a new decree that will define the VAT treatment for fuel card transactions, thus implementing the VEGA guidelines. FCE has submitted its comments on the proposal to VNO/NCW, which, in turn, sent its written contribution to the Ministry of Finance on January 17th, 2025. They are still awaiting a response.
DKV and Corpay/Travel Card will keep the group updated on the next steps. As of now, the Decree does not present any risks to the fleet card business model.
- Czech Republic issued at the end of 2024 the national guidelines implementing the VEGA guidelines. The Czech guidelines are aligned with the expectations of the industry.
- With the Czech national guidelines issued, the FCE ad-hoc compliance group is exploring how to initiate discussions with Slovakian authorities, likely opting for a ruling. The Tax WG will be updated accordingly. Member of the Tax WG who would like to join a common action in Slovakia can contact the Secretariat.

New Action

FCE will continue to monitor national moves per regard to the implementation of the VEGA guidelines. FCE will stick to a case by case action analysing situations raised by members and taking measures after an assessment by the group.

4) Romanian taxation mechanism

- The Chair mentioned a new Romanian taxation mechanism on fuel transactions. The mechanism imposes a 0.5% tax on total fuel sales revenues for both domestic and foreign companies registered under NACE code 0610, 0620, 0910, 1920, 3522, 3523, 4671, 4681,

4730, 4950. While companies can deduct certain costs to reduce the tax liability, fleet card companies are excluded from these deductions, as they do not align with the chain consumption model.

- The fleet card industry is likely to be significantly impacted by this new taxation mechanism, as most foreign companies are classified under wholesale business codes (4671 & 4681) in their home country, given the B2B transaction model. The relevance of the NACE codes is being questioned, as they are no longer solely used for statistical purposes and fail to reflect the role of fleet card companies as intermediaries.

New Action

The Secretariat will promptly establish an ad-hoc group of interested members to draft a joint letter to the Romanian authorities. Eurowag will take the lead in this new ad-hoc working group.

5) Update on VIDA

- The Chair informed members that the EU Parliament gave its approval to VAT Digital Age reforms on February 12th. The Council is expected to ratify the reform in March 2025. Further details can be found [here](#).
- The Secretariat will closely monitor the issue.

6) Working Group Assessment

- The Secretariat informed that one of its priorities set by the Board is to review working group priorities and streamline activities for greater efficiency and member engagement.
- Members will be consulted for input, either through bilateral meetings or survey.

7) AOB

- Members agreed on the following calendar for 2025 meetings:
 - April 10th at 10 am
 - June 13th at 10 am
 - September 4th at 10 am
 - November 27th at 10 am

New Action

The Secretariat will circulate a meeting schedule and send outlook invites.