

Tax Working Group – February 2025

Agenda

- Welcoming new members and Secretary General
- Feedback on December meeting with DG TAXUD
- VEGA implementation in EU Member States
- Romanian taxation mechanism
- Update on VIDA
- Working group assessment
- AOB





Welcoming new members

- New Associate member: **Onturtle**
- **New Secretary General:** Aurélie Decker Peigneur

Short tour de table to present ourselves to our new colleagues



Feedback on December meeting Fuel Card Stakeholder Group and DG TAXUD

Meeting Summary – December 6th, 2024, European Commission’s DG TAXUD VAT Unit

- **VEGA Guidelines Implementation:** Discussion on the status in Member States, highlighting challenges with the VAT-only concept of Art. 14(2)(c) which is often mixed with the legal commissionaire on national civil law.

→ *DG Taxud open to bilaterally discussing with Member States if needed and our table of implementation has been shared with them.*
- **CJEU Decision C 60/23 (Digital Charging Solutions GmbH):**
European Commission agrees on the positive impact for fuel cards.
 - Confirms VAT-only concept in Art. 14(2)(c) can be based on any relevant agreement, not necessarily a legal commissionaire agreement.
 - Aligns with VAT Committee Guidelines (Autumn 2023).
 - FCE emphasizes the need for equal VAT treatment for EV charging and fuel cards.
- **Next Steps:** pursue tracking of VEGA guidelines implementation and report back to DG TAXUD.



VEGA implementation

- **News for EU Member States :**
 - NL, CZ, Slovakia
 - What do we want to do next as a group?



Discussion on the Romanian taxation mechanism proposal fuel transaction

- **New taxation mechanism** has been set up **for fuel transactions** in Romania
 - Initially only for domestic companies BUT as from beginning of February also implemented **for foreign entities** having business in Romania
 - Proposal from Eurowag to **send a letter to authorities** and ask whether we are subject to this tax (some arguments against exist)
- => Do we agree to draft this letter on behalf of FCE ?**



Update on VIDA

EU Parliament gives approval to VAT in the Digital Age reforms on February 12th

Formal Council ratification aiming for March 2025 with the forthcoming plan of implementation :

- July 2028 Pillar 3 : Single VAT Registration
- January 2030 : Platform economy mandatory launch
- July 2030 : Digital Reporting & e-invoicing = Digital Reporting of intra-community transactions to tax authorities; Mandatory structured e-invoicing for Digital Reporting Requirements transactions
- January 2035 Pillar 1: Harmonisation of domestic and intra-community transaction reporting



Working group assessment

Objective: Establish priorities and streamline activities for greater efficiency.

- **Current Focus:**

- Assessing the scope and organization of the working groups.
- Exploring ways to enhance member engagement and participation.
- Defining 2025 priorities and activities,

- **Next Steps:**

- FCE members will be consulted later for input (bilateral meeting/survey).
- Early thoughts are welcomed—please feel free to contact me directly.



AOB / open discussion

- AOB : Any other question you would like to raise with the group?
- Tax working group calendar :
 - April 10th at 10 am
 - June 13th at 10 am
 - September 4th at 10 am
 - November 27th at 10 am