

Tax WG Meeting

Minutes

10 April 2025



Minutes and Actions

Meeting of the Fleet Cards Europe Tax Working Group

10 April 2025, 10:00 am

Location	Online	
Chair	Delphine Chilese-Lemarinier, Edenred	
Attendance	Antonio Chiesa, DKV Jens Baarveld, Multi Tank Card Christoph Bechler, DKV Ninaka Berdzenishvili, Edenred Jean-Claude Chilon, Radius Grzgorz Depa, E100 Josep Gaus, OnTurtle Fabian Grün, Tankpool24 Vashti Higgins, Cardtrend Lucy Norgate, WEX Jakub Šindelář, Eurowag Szidónia Éva Székely, MOL Frank van Loon, TFC Drahomira Vlkova, FleetCor / Corpay Dick Visser, Multi TankCard Jakub Zach, E100 Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
Apologies	Eva Adamcová, FleetCor / Corpay Ondřej Jančařík, Eurowag Thorsten Simon, UTA / Edenred	
Content	<ol style="list-style-type: none">1. Welcoming new members2. Competition rules reminder3. VEGA implementation in EU Member States	

	<ol style="list-style-type: none"> 4. Adoption of VIDA package 5. Romanian income tax on fuels 6. Hungary: limit to VAT refund agents for non-EU customers 7. AOB
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1) Welcoming new members

- The Secretary General extends a warm welcome to CardTrend and TFC as new members of the Working Group on Tax.
- The new Radius and MultiTankCard representatives are also introduced.

2) Competition rules reminder

- The Secretary General reminds participants about FCE antitrust and competition compliance policy.

3) VEGA implementation in EU Member States

- There have been no new developments in the Netherlands following the Ministry of Finance's informal consultations regarding the new decree that will define the VAT treatment for fuel card transactions, which took place in January.
- FCE submitted an anonymous tax ruling request in Slovakia, with legal support from EY. A response from the tax authorities is expected by the end of June at the latest. It is noted that no public consultation is expected. The request aligns with the wording of the Czech national guidelines. Eurowag will closely monitor the situation on behalf of FCE.
- FCE attended an informal stakeholder group meeting with VAT Expert Group members on 27 March 2025, along with several members. These meetings aim to ensure consistent information sharing between the European Commission's VAT experts and fleet card industry regarding the implementation of the VEGA guidelines in various Member States. An updated version of the table tracking the implementation of the VAT Committee Guidelines for fuel cards, as discussed during the meeting, has been shared with the working group members.
- It has been agreed that the Working Group will meet monthly to ensure enhanced and more regular alignment on the implementation of VEGA among FCE members.

Action

FCE will continue to monitor national changes per regard to the implementation of the VEGA guidelines.

4) Adoption of VIDA package

- The Secretary General mentioned the adoption of the VIDA package by the Council on 11 March 2025 and provided a brief overview of its implementation timeline, which will extend until January 2035. Members are encouraged to share any concerns regarding its implementation.
- Members expressed the view that, in the medium term, the VIDA package will not significantly impact fleet card companies' invoicing practices, particularly e-invoicing requirements, which remain highly inconsistent across Member States. They expressed limited hope for future harmonisation.
- Members requested that the Secretariat investigate within the CEN/CENELEC bodies whether there have been or will be any efforts to develop an EU standard for e-invoicing procedures. Additionally, they requested that the Secretariat initiate a mapping exercise to assess the various e-invoicing and e-reporting requirements across EU Member States.

Action

The Secretariat will prepare a mapping document on e-invoicing and e-reporting procedures and circulate it among the members.

Members are requested to share any concerns they have regarding VIDA implementation and to complete the mapping document for the countries in which they operate once it has been shared with the group.

5) Romanian taxation mechanism

- The Secretary General informed participants that FCE sent a letter to the Romanian authorities at the end of March, requesting clarification on whether fleet card providers are subject to the new income tax on fuels (Ordinance No. 3/2025). The objective is to initiate a dialogue with the authorities and potentially arrange a meeting to further explain the specifics of the fleet card industry.
- Although the Ministry of Finance is formally required to respond within 30 days, it is considered unlikely that this deadline will be met.

Action

The Secretariat will keep members informed of any new developments regarding the situation in Romania.

6) Hungary: limit to VAT refund agents for non EU-customers

- Members were informed that a 2009 regulation in Hungary sets specific requirements for VAT refund agents, stipulating that payments from the tax authorities related to non-EU customers can only be made to a bank account located in Hungary or another EU Member State.

Action

MOL will share the text of the Regulation with the group.

Members are requested to review the document and, ahead of the next meeting, share their analysis along with any insights on how the regulation may potentially limit their VAT refund services in Hungary.

7) AOB

- Members agreed to add the following dates to the calendar for 2025 meetings:
 - May 13th at 10.00 CEST
 - July 10th at 10.00 CEST
 - October 9th at 10.00 CEST

Action

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