

# Tax Working Group – April 2025

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## Agenda

- Welcoming new members
- Competition rules reminder
- VEGA implementation in EU Member States
- Adoption of VIDA package
- Romanian Income Tax on Fuels
- Hungary: limit to VAT refund agents for non-EU customers
- AOB



# Welcoming new members



- New Associate members: **TFC & Cardtrend**
- New members' representative: **MultiTankCard & Radius**

Short tour de table to present ourselves to our new colleagues

# Competition and compliance rules



## DO'S:

- Ensure business contacts with competitors have a legitimate purpose and are supervised by the FCE Secretariat.
- If discussions go off-topic or are anti-competitive: change the subject, leave, and report the incident.
- Review agendas, follow them, and keep approved meeting minutes.
- Keep social interactions with competitors non-business related.
- Discuss general industry issues, publicly available info, and non-sensitive topics.

## DON'TS:

- Do not discuss sensitive commercial strategies with competitors (pricing, marketing, target markets, etc.).
- Avoid sharing forward-looking, recent, or competitive data without FCE Secretariat's prior written consent.
- Do not use FCE premises for unofficial business activities outside of the official program.
- Do not engage in exclusionary practices or collective boycotts.

# VEGA implementation in EU Member States



## Update for EU Member States :

- No new development in the Netherlands
- Tax ruling request filled in Slovakia

**Informal Stakeholder group meeting with VAT Expert Group members**– 27 March

## Next steps for the Group Proposal

- Enhanced and more regular alignment on VEGA implementation within the WG
- Monthly Tax WG meetings starting in May

**Tracker: Experiences on the implementation of the VAT Committee Guidelines regarding fuel cards in the different MS: Status: March 27, 2025**

Country	Status	Note
Austria		General guidance issued in 2019 confirming Vega does not apply to fuel card issuers. Confirming chain supply via Art. 14 (1) of VAT Direct.
Belgium		General guidance issued in 2024 confirming chain supply fuel cards under Art. 14 (2) (c) of VAT Directive.
Bulgaria		
Croatia		
Cyprus		
Czech Republic		GFR issued VAT Guidance in December 2024.
Denmark		Issued Guidelines referring to VATCOM working paper from 09/2023. Not clear.
Estonia		
Finland		Individual guidance possible under Art. 14 (2) (c) of VAT Directive.
France		Individual guidance possible under Art. 14 (2) (c) of VAT Directive.
Germany		BMF (German Min. of Fin.) issued Guidance in January 2025.
Greece		
Hungary		
Ireland		Individual guidance possible confirming chain supply without further specification.
Italy		
Latvia		Public guidance issued October 2023 confirming chain supply without further specification.
Lithuania		Issued individual guidance confirming chain supply via Art. 14 (2) (c) ("undisclosed intermediary").
Luxembourg		Confirmed they will apply the principles in working paper 1068. Further guidance will not be issued.
Malta		
Netherlands		Awaiting further feedback further to non-public consultation. FCE association involved.
Poland		Individual guidance possible confirming chain supply under Art. 14 (1) of VAT Directive.
Portugal		
Romania		
Slovakia		Consultation with TAs started in March 2025. Expected that SK will probably follow other member states, esp. CZ.
Slovenia		
Spain		Individual guidance possible under Art. 14 (2) (c) of VAT Directive.
Sweden		General guidance issued in 2024 confirming chain supply under Art. 14 (1) of VAT Directive.

# Adoption of VIDA package



## Adoption of VIDA Package:

- Parliament approval: 12 February 2025
- Council adoption: 11 March 2025
- Progressive roll-out: until January 2035

## Implementation timeline:

### 14 April 2025:

- MS ability to introduce obligatory e-invoicing
- Enhancement to the Import One-Stop-Shop (IOSS) framework for stronger controls

### 1 July 2028:

- Introduction of Single VAT Registration (Pillar 3)

### January 2030:

- Platform economy mandatory launch (Pillar 2)

### July 2030:

- Digital Reporting Requirements (DDR) and e-invoicing (Pillar 1)
- Digital reporting of intra-community transactions to tax authorities
- Mandatory structured e-invoicing for DDR transactions

### January 2035:

- Harmonisation of domestic and intra-community transaction reporting (Pillar 1)

## Impact on Fleet Cards Industry ?

# EU VAT in the Digital Age reforms



EU VAT in the Digital Age	
3 pillars to improve efficiency of VAT for all and reduce fraud	
1. Digital Reporting Requirements; e-invoicing	Jul 2030-35: Mandatory digital reporting of intra-community transactions; obligation to be able to issue and receive intra-community e-invoices; member states free to impose own e-invoicing or real-time reporting but most conform to EU e-invoice standard EN 16931
	<b>Read more about EU Digital Reporting Requirements (DRR)</b>
	<b>Structured e-invoices mandated for intra-community supplies</b>
	<b>EC Sales lists replaced by Digital Reporting Requirements</b>
	<b>Withdrawal of EU permission requirements for e-invoicing</b>
2 Platform economy	Jul 2028 / Jan 2030: Travel & accommodation sharing platforms to become deemed supplier / liable to users' VAT. New definitions of the roles of providers, users and platforms to avoid double and no-taxation (voluntary Jul 2028)
	<b>Read more - Travel &amp; accommodation platforms deemed suppliers for EU VAT</b>
3 Single VAT Registration; extension of OSS	July 2028: Following the 1 July 2021 introduction of the One Stop-Shop (OSS), extended to cover movement of own stocks prior to cross-border B2C to reduce the foreign, non-resident VAT registrations & returns. Plus to movements of own stock with ending of 'call-off' stock burden
	<b>More details on Single VAT Registration in the EU</b>
	<b>Call-off stock VAT simplification ends</b>
	<b>Harmonisation of B2B Reverse Charge rules</b>
	<b>Securing IOSS (Mar 2028)</b>

Source: VAT Calc

[EU VAT in the Digital Age Council in force 14th April 2025 - vatcalc.com](https://vatcalc.com)

# Romanian Income Tax on Fuels



## New income tax on fuels (Ordinance no. 3/2025)

- In effect since 1 February 2025
- Applies to both foreign and national companies

## Letters sent on behalf of FCE – 27 March

### Requesting :

- Clarification on whether Fleet Cards Providers are subject to the tax, despite being excluded based on:
  - the business model not considered by the legislator when drafting the act
  - Impracticality of tax calculation
  - Risk of double taxation
  - Some sanctions being based on customs formalities irrelevant to the fleet card business model
- If Fleet Cards Providers are subject to the tax, we requested the authorities' position on each of the counterarguments.

### Objective:

- Serve as both a signal and a starting point for a meeting with the authorities to further explain the fleet card industry.

## New topic raised by Eurowag

### Limitation on VAT refund Agents for non-EU customers

- Inability to receive payments from tax authorities into the agent's bank account for non-EU customers (*as per paragraphs 5 (1)(g) and 5 (4)*)
- Suppression of this limitation to be allowed based on EU standards

**How does this limit your VAT refund services in Hungary?**

**Interest for a joint action by FCE ?**

**AOB : Any other question you would like to raise with the group?**

**Tax working group calendar :**

- **May 13<sup>th</sup> at 10.00 CEST**
- June 13<sup>th</sup> at 10.00 CEST
- **July 10<sup>th</sup> at 10.00 CEST**
- September 4<sup>th</sup> at 10.00 CEST
- **October 9<sup>th</sup> at 10.00 CEST**
- November 27<sup>th</sup> at 10.00 CET