

Tax WG Meeting

Minutes

13 May 2025



Minutes and Actions

Meeting of the Fleet Cards Europe Tax Working Group

13 May 2025, 10:00 am

Location	Online	
Chair	Delphine Chilese-Lemarinier, Edenred	
Attendance	Eva Adamcová, Corpay Christoph Bechler, DKV Antonio Chiesa, DKV Jean-Claude Chilon, Radius Pauline Gain, Edenred Fabian Grün, Tankpool24 Vashti Higgins, Cardtrend Ondřej Jančařík, Eurowag Pere Pinto, OnTurtle Thorsten Simon, UTA / Edenred Jakub Šindelář, Eurowag Szidónia Éva Székely, MOL Louis van den Heuvel, Corpay Frank van Loon, TFC Fišer Zdeněk, Eurowag Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
Content	<ol style="list-style-type: none">1. Competition rules reminder2. VEGA implementation in EU Member States3. Monitoring e-invoicing and e-reporting4. Follow-up on Romanian income tax on fuels5. Hungary: limit to VAT refund agents for non-EU customers6. Clarifying reporting obligations under ETS27. AOB	

1) Competition rules reminder

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

2) VEGA implementation in EU Member States

- The Ministry of Finance has responded to the comments submitted by FCE, in collaboration with VNO/NCW, during the informal consultation on the draft decree concerning the VAT treatment of fuel card transactions. Notably, the Ministry has agreed to clarify and broaden the definition of chain supply, but it does not intend to extend the scope of the decree to cover products other than fuel and electricity. Overall, members agree that the Ministry's response does not raise any major concerns.

The final draft will be shared with stakeholders by the Ministry for public consultation sometime before the summer. It has been agreed that FCE should use this opportunity to position itself strategically.

- The Slovak tax authority has responded to FCE's anonymous tax ruling request with a brief and general reply. They confirmed that they will adhere to the EU VAT Committee Guidelines and that the buy-and-sell model is applicable from a VAT perspective, without requiring a specific commissioner contract—as long as a similar contractual arrangement is in place. As is customary, they did not address the specific fuel card business case. Members agreed that, although the response is non-binding, it represents a positive outcome and is the best possible result at this stage.
- The table tracking the implementation of the VAT Committee Guidelines for fuel cards has been updated to reflect the positive outcome in Slovakia.

Action

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

Once published, FCE will actively position itself in the public consultation on the revision of the Dutch Tax Assessment Basis Decree (FUB).

3) Monitoring e-invoicing and e-reporting

- Edenred presented a monitoring document designed to map and analyse the legal and technical constraints faced by companies operating under a local VAT registration without a local subsidiary in various EU Member States. The document covers both the perspective of invoice issuers and recipients. It is intended to be completed by members and regularly updated to reflect recent developments.

Action

The Secretariat will circulate the monitoring document on e-invoicing and e-reporting procedures to all members.

Members are invited to provide their feedback on the template and submit any suggestions for improvement ahead of the next meeting.

4) Romanian taxation mechanism

- The Secretary General informed participants that FCE didn't receive any reply so far of its letter sent to the Romanian Tax authority 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).
- Members confirmed that, for the time being and despite still awaiting a response from the Ministry of Finance, most of them have proceeded with issuing the bank guarantee.

Action

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

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

- Members discussed the 2019 Hungarian law, which sets specific requirements for VAT refund agents and effectively prevents fleet card companies from processing VAT refunds for non-EU customers. This interpretation was recently confirmed by the Hungarian tax authority in communication with Eurowag.
- It appears that members are not encountering a similar situation in any other EU Member State.

Action

Members will conduct internal assessments of the Hungarian law and will share their findings with the group at the next meeting.

6) Clarifying reporting obligations under ETS2

- The Secretary General presented a request from the Sustainability Working Group, asking the group to clarify, from a legal standpoint, whether fuel card companies could be considered "*fuel suppliers*" under the ETS2 Directive.

- Some members indicated that, based on a preliminary assessment, it appears that fleet card companies would not be classified as "*fuel suppliers*" under the Directive. However, given that Member States are allowed to deviate from the general rule, it is recommended that national implementation documents be reviewed.

Action

Members will share their internal analysis of the ETS2 Directive with the group and present their conclusions.

7) AOB

- Edenred asked peers whether they have encountered any requests in Spain related to a 2024 CJEU judgment, which found the Spanish excise duty on hydrocarbons to be in breach of the EU Directive on the taxation of energy products and electricity.

Action

Edenred will share more information about the case with the rest of the group, who will review and analyse it ahead of the next meeting.