

Tax Working Group – May 2025

Agenda

- Competition rules reminder
- VEGA implementation in EU Member States
- Adoption of VIDA package
- Follow-up on Romanian Income Tax on Fuels
- Hungary: limit to VAT refund agents for non-EU customers
- Clarifying reporting obligations under ETS2
- AOB



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.

Update from EU Member States :

- **Netherlands**
 - Ministry of Finances responded to comments on the revision of the Tax Assessment Basis Decree (FUB)
 - Agrees to clarify and broaden chain supply definition
 - Final round of comments before decree publication
- **Slovakia**
 - Will follow EU VAT Committee Guidelines
 - No need for a specific commissioner contract (similar contracts accepted)
 - No response on fuel card business case
 - Outcome is positive but non-binding

Tracker: Experiences on the implementation of the VAT Committee Guidelines regarding fuel cards in the different MS: Status: May 12, 2025 (FCE update)

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		Non binding letter confirming alignment with VAT guidelines but no comments on fuel cards business case (April 2025).
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.

Monitoring document proposal on e-invoicing and e-reporting in the EU

- Designed for regular updates to track national developments
- Aims to provide a comprehensive overview of each country's status

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 ?

Clarifying reporting obligations under ETS2?



Key insights

- ETS2 prefers aligning reporting obligations with entities defined in the Energy Taxation Directive (ETD) and Excise Directive (ED).
- MS may deviate from this alignment for practical implementation reasons.
- Article 3 (ae) point IV allows MS to assign reporting obligations to fuel suppliers directly linked to end consumers.

Request from the Tax Working Group to clarify - *from a legal point of view only* - whether or not fuel cards companies could be considered as “fuel suppliers” under the ETS2 Directive.

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

Tax working group calendar :

- June 13th at 10.00 CEST
- July 10th at 10.00 CEST
- September 4th at 10.00 CEST
- October 9th at 10.00 CEST
- November 27th at 10.00 CET