

# Tax WG Meeting

## Minutes

13 June 2025



### Minutes and Actions

#### Meeting of the Fleet Cards Europe Tax Working Group

13 June 2025, 10:00 am

<b>Location</b>	Online	
<b>Chair</b>	Delphine Chilesse-Lemarinier, Edenred	
<b>Attendance</b>	Eva Adamcová, Corpay Christoph Bechler, DKV Antonio Chiesa, DKV Jean-Claude Chilon, Radius Grzegorz Depa, E100 Pauline Gain, Edenred Fabian Grün, Tankpool24 Ondřej Jančařík, Eurowag Lucy Norgate, WEX Pere Pinto, OnTurtle Thorsten Simon, UTA / Edenred Szidónia Éva Székely, MOL Frank van Loon, TFC Dick Visser, MultiTankCard Drahomira Vlkova, Corpay Jakub Zach, E100 Fišer Zdeněk, Eurowag Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
<b>Apologies</b>	Vashti Higgins, Cardtrend Jakub Šindelář, Eurowag Louis van den Heuvel, Corpay	
<b>Content</b>	<ol style="list-style-type: none"><li>1. Competition rules reminder</li><li>2. VEGA implementation in EU Member States</li><li>3. Monitoring e-invoicing and e-reporting</li></ol>	

	<ol style="list-style-type: none"> <li>4. Clarifying reporting obligations under ETS2</li> <li>5. Hungary: limit to VAT refund agents for non-EU customers</li> <li>6. Spain: ruling on excise duty on hydrocarbons</li> <li>7. AOB</li> </ol>
--	--

### 1) Competition rules reminder

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

### 2) VEGA implementation in EU Member States

- The Dutch Ministry of Finance has not yet launched the public consultation on the draft decree concerning the VAT treatment of fuel card transactions. Members will be informed as soon as the consultation is announced, as it has been agreed that FCE should use this opportunity to strategically position itself.
- DKV presented to the group the background and outcome of a tax ruling it requested from the Danish tax authorities based on a three-party model. The Danish Tax Council issued the ruling on 6 May, determining that fuel supplied via fuel cards falls under the commissionaire model and is therefore considered a taxable supply under VAT regulations. This ruling aligns with the VAT Committee Guidelines and, as a binding decision, should be applicable to other companies. It also overrides previous contradictory administrative practices.
- The table tracking the implementation of the VAT Committee Guidelines on fuel cards will be updated to reflect this positive development in Denmark. Members discussed the possibility of launching joint initiatives in countries still marked in the table as "grey." However, it was noted that in some jurisdictions, it may not be feasible to engage in dialogue with the authorities, or the authorities may be unwilling to issue an industry-wide ruling.

#### Action

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

Members will review the list of "grey" countries and assess whether any pressing issues warrant a coordinated response by FCE members. This discussion will be resumed at the next meeting, where potential priority countries may be identified.

### 3) Monitoring e-invoicing and e-reporting

- No comments or suggestions were raised by members regarding the monitoring document, which is intended to provide a comprehensive overview of e-invoicing and e-reporting requirements across EU Member States.

#### Action

Members are invited to complete the relevant sections of the document for the country or countries where they are established by the end of July.

### 4) Clarifying reporting obligations under ETS2

- Radius shared with the group the findings of its preliminary in-house analysis on the implementation of ETS2 (see slide deck attached to the minutes).
- The obligation to surrender allowances will fall on fuel suppliers rather than end-consumers. Allowances will be distributed exclusively through auctioning. The scope of ETS2 covers various types of fuels, including fuel oils and electricity (thus also addressing EV charging), as well as any product intended for use, offered for sale, or used as motor or heating fuel—subject to certain exceptions.
- Implementation varies significantly among Member States. As of February 2025, fewer than half of EU Member States had transposed ETS2 into national law: 11 had completed the process, 7 had proposals underway, and 12 had unknown or unreported statuses. This creates a high level of uncertainty.
- The important interconnections with other EU legislations is highlighted, such as the Energy Taxation Directive, for defining which fuels are within the scope of ETS2; the Excise Duty Directive, for determining the event that triggers the ETS2 reporting obligation; and the EU ETS Directive, for identifying regulated entities under ETS2 and ensuring there are no regulatory gaps or instances of double counting.
- At this stage, it appears that fuel card companies acting solely as intermediaries under a standard business model may not fall within the scope of ETS2. However, members expressed interest in conducting a joint analysis—particularly of national implementations—as the Directive allows Member States to diverge from the general framework.

#### Action

Members are invited to share with the Secretariat a list of countries where they believe it is most relevant to examine the implementation of ETS2 in detail, particularly in terms of any potential risks it may pose for fleet card companies. This input will support the development of a comparative analysis based on insights from different Member States.

The Secretariat will engage with relevant stakeholders at the EU level to further refine this analysis. At a later stage, and depending on the outcome of these discussions, the working

group may consider involving an external party to provide legal guidance that could serve as a common reference for the entire industry.

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

- Members have not yet completed their internal assessments of Hungary's specific requirements for VAT refund agents and have agreed to postpone the discussion to the next meeting.

#### **Action**

Eurowag will share its findings on the Hungarian legislation to support members in their internal analyses.

Members will aim to finalise their assessments ahead of the next meeting in order to present and discuss their findings with the group.

#### **6) Spain: ruling on excise duty on hydrocarbons**

- So far, no member have encountered any claim for reimbursement 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.