

# Tax Working Group – June 2025

## Agenda

- Competition rules reminder
- VEGA implementation in EU Member States
- Monitoring e-invoicing and e-reporting
- Clarifying reporting obligations under ETS2
- Hungary: limit to VAT refund agents for non-EU customers
- Spain: ruling on excise duty on hydrocarbons
- 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
  - Awaiting the public consultation prior to decree publication
- **Denmark**
  - Binding ruling issued on May 6, 2025
  - The Danish Tax Council determined that fuel supplied via fuel cards falls under the *commissionaire* model and is therefore considered a taxable supply under VAT regulations.
  - Aligned with the VAT Committee Guidelines

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 e-invoicing and e-reporting in the EU



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

- Designed as a living document for regular updates
- Tracks national developments across Member States
- Aims to provide a comprehensive overview of each country's current status

### Next steps:

Unless there are any objections, can we agree that each member complete the sections for the country or countries in which they are established by the end of July?

# 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 Sustainability 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.**

## 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 ?**

## Hydrocarbon Tax (2013 – 2018): Court rulings and implications

- The **regional component** of the Hydrocarbon Tax has been declared **illegal** by the European Court of Justice (Case C-743/2022).
- Decision confirmed by the Spanish Supreme Court (Resolutions 1470/2024, 1502/2024, and 1524/2024).
- The Supreme Court clarified that **only the original taxpayers** (e.g., oil suppliers and warehouse operators) **are entitled to claim a refund** from the Spanish Tax Authority (AEAT).
- **Final and intermediary customers** must seek recovery **through legal action** against their direct suppliers.

**Has any member experienced customer claims for reimbursement?**

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

**Tax working group calendar :**

- 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