

# Tax WG Meeting

## Minutes

10 July 2025



### Minutes and Actions

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

10 July 2025, 10:00 am CEST

<b>Location</b>	Online	
<b>Chair</b>	Delphine Chilese-Lemarinier, Edenred	
<b>Attendance</b>	Christoph Bechler, DKV Antonio Chiesa, DKV Jean-Claude Chilon, Radius Grzegorz Depa, E100 Pauline Gain, Edenred Fabian Grün, Tankpool24 Louis van den Heuvel, Corpay Ondřej Jančařík, Eurowag Oliver Markert, UTA/Edenred Lucy Norgate, WEX Pere Pinto, OnTurtle Thorsten Simon, UTA / Edenred Jakub Šindelář, Eurowag Szidónia Éva Székely, MOL Frank van Loon, TFC Jakub Zach, E100 Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
<b>Apologies</b>	Eva Adamcová, Corpay Jens Baarveld, MultiTankCard Dick Visser, MultiTankCard Drahomira Vlkova, 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. Clarifying reporting obligations under ETS2</li></ol>	

	<ul style="list-style-type: none"> <li>4. Hungary: limit to VAT refund agents for non-EU customers</li> <li>5. Romanian taxation mechanism</li> <li>6. AOB</li> </ul>
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### 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.
- During the discussion, it was clarified that in Ireland, prior discussions with the tax authorities (before the publication of the VAT Committee Guidelines) confirmed their interpretation of fuel card as chain transactions. This was later supported by individual guidance provided to one FCE member. It was noted that Ireland does not issue general guidance in this area.
- Members shared the view that the individual binding tax ruling issued in May 2025 provides sufficient comfort to assume that Denmark also interprets fuel card transactions as chain supplies. For the time being, members agreed that there is no need to request additional individual tax rulings.
- Members also agreed that there is no need to launch joint initiatives in countries still marked in the table as "grey". For now, the activity of the working group should focus on monitoring national developments. Overall, members congratulated themselves on the work accomplished over the past years on VEGA.

#### Action

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

The SECRETARIAT will circulate a corrected version of the table tracking the implementation of the VAT Committee Guidelines on fuel cards following the meeting.

### 3) Clarifying reporting obligations under ETS2

- The Secretariat shared a list of countries where the highest number of members expressed interest in monitoring national implementation developments: Czech Republic, Germany, Italy, Poland, and Belgium. It was requested to add France and Spain to this list.
- The Secretariat has not yet had the opportunity to engage with other relevant stakeholders at the EU level to refine its analysis on ETS2 regulating entities. However, it has identified UPEI as an organisation that has conducted significant work on this topic.
- While the Secretariat intends to contact UPEI to discuss the issue, current efforts with UPEI are focused on a more urgent matter related to payments. It was highlighted that UPEI's work on ETS2 implementation is not based on a comprehensive legal analysis, but rather on information provided by its members. Therefore, the reliability of the information may vary across countries and should be treated with caution.
- At this stage, the group agreed not to decide yet on hiring external legal support. Instead, as a first step, members will share their internal analyses on whether and how fuel card companies (acting solely as intermediaries under a standard business model) may fall within the scope of ETS2. Based on the information collected, the group will then assess whether engaging external legal expertise is necessary, as this phased approach is considered the most cost-effective.

#### Action

The SECRETARIAT will circulate a table to track the transposition of ETS2 in Member States and assess potential implications for fleet card companies.

MEMBERS are invited to complete the document to enable a shared and coordinated analysis.

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

- Following an internal assessment, it appears that there is insufficient interest from members to launch a joint initiative regarding Hungary's specific requirements for VAT refund agents.

### 5) Romanian taxation mechanism

- Members were informed that the Romanian tax authorities have not responded to FCE's letter sent in late March 2025, which requested clarification on whether fleet card providers are subject to the new income tax on fuels. It was noted that while this law was originally intended to apply only in 2025, it will most likely be extended beyond 2025.
- Although a reply from the tax authorities appears unlikely, members agreed that FCE should send a light reminder requesting a response to the points raised in the March letter.

It was also suggested to explore the possibility of establishing a direct contact with the tax authorities through legal counsel.

- As of now, no FCE members have individually lodged objections or appeals against the new tax with the tax authorities.

#### Action

The SECRETARIAT, with the support of Eurowag, will send a reminder to the Romanian tax authorities.

#### 6) AOB

- Members were informed that the Danish Presidency of the Council of the European Union, which began on 1 July 2025, aims to reach a General Approach on the revision of the Energy Taxation Directive by November 2025. This file will be followed within the FCE Sustainability Working Group.
- Members were reminded to complete the monitoring document on e-invoicing and e-reporting for the country or countries where they are established by the end of July. This will allow for a discussion of the findings during the next meeting.
- The next meeting of the working group is scheduled for 4 September at 10:00 CEST.