

Tax Working Group – September 2025

Agenda

- Competition rules reminder
- VEGA implementation in EU Member States
- Clarifying reporting obligations under ETS2
- Hungary: limit to VAT refund agents for non-EU customers
- Romanian taxation mechanism
- 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

Discussion point on whether any pressing issues in “grey” countries justify a coordinated FCE response.

Tracker: Experience on the implementation of the VAT Committee Guidelines regarding fuel cards in the different MS: Status June 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 Directive. |
| Belgium | | General guidance issued in 2024 confirming chain supply fuel cards under Art. 14 (2) (c) of VAT Directive. |
| Bulgaria | | |
| Croatia | | |
| Czech Republic | | GFR issued VAT Guidance in December 2024 |
| Denmark | | Issued binding tax ruling in May 2025 |
| 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 feedback provided unoficially. No change to business. Text to be officially released soon (september 2024). |
| Greece | | |
| Hungary | | |
| Ireland | | Individual guidance possible confirming chain supply without further specification. |
| Italy | | |
| Latvia | | Individual guidance possible 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 | | FCE contributed to non-public consultation. FCE waiting for the public consultation to be launched. |
| 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. |

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.

Discussion Points

- Can we confirm the understanding that, under current interpretations, fuel card companies acting purely as intermediaries (under a standard business model) may not fall within the scope of ETS2?
- Do members agree?
- So far, members have expressed interest in following national implementation developments in: **Czech Republic, Germany, Italy, Poland, and Belgium.**

→ *Are there other countries we should monitor?*

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 ?

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.

Follow-up:

- So far no replies from Tax authorities
- No appealing instruments available

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

Tax working group calendar :

- September 4th at 10.00 CEST
- October 9th at 10.00 CEST
- November 27th at 10.00 CET