

Tax WG Meeting

Minutes

9 October 2025



Minutes and Actions

Meeting of the Fleet Cards Europe Tax Working Group

9 October 2025, 10:00 am CEST

Location	Online	
Chair	Delphine Chilesse-Lemarinier, Edenred	
Attendance	Antonio Chiesa, DKV Jean-Claude Chilon, Radius Andrei Constantinescu, Konecna & Zacha <i>(external guest)</i> Grzegorz Depa, E100 Laura Florea, Point P <i>(external guest)</i> Pauline Gain, Edenred Philippe Harris, Corpay Louis van den Heuvel, Corpay Ondřej Jančařík, Eurowag Lucy Norgate, WEX Fank Van Loon, TFC Dick Visser, Multitank Card Thorsten Simon, UTA / Edenred Jakub Šindelář, Eurowag Drahomira Vlkova, Corpay Jakub Zach, E100 Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
Apologies	Christoph Bechler, DKV Vashti Higgins, Cardtrend Attila Palko-Dani, MOL	
Content	<ol style="list-style-type: none">1. Competition rules reminder2. Romanian taxation mechanism3. VEGA implementation in EU Member States	

	<ol style="list-style-type: none"> 4. Allocation of EU27 Member States among members 5. Monitoring e-invoicing & e-reporting 6. Clarifying reporting obligations under ETS2 7. AOB
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Competition rules reminder

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

1) Romanian Taxation mechanism

- Members were informed that, as agreed during the previous meeting, a polite reminder was sent to the Romanian tax authorities (ANAF) on 30 September, requesting a reply to the letter initially submitted in March 2025.
- Following the decision to assess the opportunity of launching a public affairs (PA) initiative—either to prevent an extension of the current law beyond 2026 or to seek its amendment to explicitly exclude fuel card providers—Laura Florea from Point P was invited to the meeting. Ms. Florea began by outlining the current difficult economic context in Romania, where the government is under pressure to raise taxes and reduce expenditures in order to narrow the national deficit. She noted that she has not conducted any prior intelligence work on this specific issue, but expressed her general view that FCE would have only limited room for influence in the current environment.
- Ms. Florea pointed out that FCE's existing argument—namely, the issue of double taxation—has been raised in similar cases before, with very limited success. This is largely because Romania is focused on keeping profits and taxation within its borders. She also noted that, in a context where the wider economy is facing significant pressure, this argument may be difficult to advance, particularly as most FCE members are not established in Romania and have no local employees.
- Instead, she recommended reframing the case to focus on the impact of the tax on the final retail price of fuel, and its consequences for road transport (CRT) companies. She proposed a three-stage strategy: first, identifying potential allies; second, building a joint position with them; and third, organizing meetings with relevant stakeholders. In her view, this approach would offer the best—albeit still limited—chance of success. During the discussion, members noted that petrol stations might also serve as valuable allies in this effort. Following her presentation, Ms. Florea left the meeting.
- After her departure, DKV shared intelligence suggesting that the Romanian government may already be considering not extending the tax beyond 2026. Confirmation of this is expected by the end of the month, and DKV committed to sharing further information with the group in writing as soon as it becomes available.
- In light of this new information, the group agreed to put the PA strategy on hold for the time being. However, in order to remain prepared should the government ultimately decide

to extend the tax beyond 2026, the group requested that the Secretariat instruct Point P to carry out an initial fact-finding mission. This will aim to confirm or disprove DKV's intelligence and to identify the positions of other key stakeholders, such as transport companies and fuel operators.

Action

The Secretariat will contract Point P to conduct a preliminary fact-finding mission on the Romanian tax measure. This mission may later be expanded into a full PA strategy if the government moves forward with an extension beyond 2026.

DKV will provide the group with further written information as soon as it is available.

2) VEGA implementation in EU Member States

- Members were informed that the Dutch Ministry of Finance published a decree on 6 October, which took immediate effect. The decree confirms that both the buy/sell model for VAT purposes and the commissionaire model have been accepted and are applicable to fuel cards.
- Members agreed that this represents a positive outcome, as it maintains the status quo. Consequently, the monitoring table has been updated and will be shared with members following the meeting.
- The Secretariat also indicated that the Italian Tax Authority has issued guidance regarding how VAT applies to prepaid fuel cards. Although this guidance does not appear to be directly related to the typical fleet card business model and may not be immediately relevant, it will be circulated among members for review. If deemed relevant, the matter will be brought forward for discussion at the next working group meeting.

Action

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

The Secretariat will distribute both the updated monitoring table and the guidance issued by the Italian Tax Authority on prepaid fuel cards.

3) Allocation of EU27 Member States among members

- The group was reminded that, as agreed during the previous meeting, all 27 EU Member States will be allocated among members for the purposes of internal monitoring and data collection. This approach is intended to support the gathering of information and ensure the widest possible geographical coverage. It was clarified that this allocation is to be used for exercises such as the current one on e-invoicing and e-reporting, and does not imply

that members are responsible for closely monitoring tax policy and regulatory developments in the countries assigned to them.

- The Secretariat presented a draft allocation proposal, which was briefly discussed and amended by the group. It was agreed that members will contact the Secretariat once they have had the opportunity to review and discuss the suggested country assignments internally.
- To facilitate the allocation process and aim for the broadest possible coverage, members are kindly asked to inform the Secretariat of the list of countries in which they are active, remotely active, or not active at all.

Action

Members to review the proposed country allocation shared by the Secretariat and provide feedback after internal discussion.

Members to inform the Secretariat of the countries in which they are actively operating / remotely active / not active at all.

The Secretariat to finalise the country allocation based on members' input and circulate the updated version in due course.

4) Monitoring e-invoicing & e-reporting

- This item was not discussed during the meeting.

5) Clarifying reporting obligations under ETS2

- This item was not discussed during the meeting. However, the Secretariat indicated that some members have expressed interest in launching a dedicated project on this topic, potentially with external (outsourced) support. The Secretariat will assess how best to move forward with this initiative and explore ways to coordinate efforts with the Sustainability Working Group.

6) AOB

- Radius raised a question to the group regarding the DCS case and its implication on ancillary supplies to the main electricity supply. It would be interesting to know if FCE members share a common understanding and alignment on this specific issue.
- The Secretariat took note of the question and informed members that it has been tasked by the Board to identify relevant topics related to electromobility. The aim is to determine whether it would be valuable for FCE to further engage in this area and to assess the potential need for establishing a new working group dedicated to electromobility.
- It was further noted that the Board is considering the possibility of merging the current Tax and Payment Working Groups into a single "Finance Working Group." This new group

would either hold separate sessions for tax and payment topics within the same meeting (e.g., 30 minutes each), or alternate between the two topics in different meetings. Members are invited to share with the Secretariat any suggestions or concerns regarding this proposal.

- The next meeting of the working group is scheduled for 27 November at 10:00 CET. A proposed meeting calendar for the first half of 2026 has been shared with the group, and calendar invitations will be sent shortly.