

Tax Working Group – October 2025

Agenda

- Competition rules reminder
- Romanian taxation mechanism
- VEGA implementation across EU Member States
- Allocation of EU27 Member States among members
- Monitoring e-invoicing & e-reporting
- Clarifying reporting obligations under ETS2
- 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.

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 letter to ANAF – 30 September

Next steps:

→ Consider a **political-level advocacy effort** to prevent the tax from being extended in 2026

VEGA implementation across EU Member States



Update from EU Member States :

- **Netherlands**

- FCE reviewed the draft decree and confirmed to VNO-NCW its endorsement of the text as it stands.
- **Final decree published:** 6 October – effective immediately
- Key point (§3.4)
 - Confirms chain transaction treatment from a VAT perspective for fuel cards
 - No specific written agreement required between commissioners and agents, provided that invoicing is carried out as described in paragraph 3.4.

Any other update to share?

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 unofficially. 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		General guidance issued in October 2025 confirming chain supply fuel cards under Art. 14 (2) (c) of VAT Directive and reference to working paper 1068.
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.

Allocation of EU27 Member States among members



Austria	RMC	Italy	DKV
Belgium	Edenred	Latvia	E100
Bulgaria	DKV	Lithuania	Corpay
Croatia	Eurowag	Luxembourg	DKV
Cyprus	WEX	Malta	Radius
Czech Republic	Eurowag	Netherlands	Corpay
Denmark	Radius	Poland	E100
Estonia	E100	Portugal	OnTurtle
Finland	WEX	Romania	MOL
France	Edenred	Slovakia	Eurowag
Germany	DKV	Slovenia	Corpay
Greece	Edenred	Spain	OnTurtle
Hungary	MOL	Sweden	WEX
Ireland	Radius		

→ Confirm agreement on allocated countries or propose adjustments.

Allocation of EU27 Member States among members



Corpay	Lithuania, Netherlands, Slovenia
DKV	Bulgaria, Germany, Italy, Luxembourg,
E100	Estonia, Latvia, Poland
Edenred	Belgium, France, Greece,
Eurowag	Croatia, Czech Republic, Slovakia
MOL	Hungary, Romania
OnTurtle	Portugal, Spain
Radius	Denmark, Ireland, Malta,
RMC	Austria
Wex	Cyprus, Finland, Sweden

→ Confirm agreement on allocated countries or propose adjustments.

Monitoring e-invoicing & e-reporting



E-invoicing/E-reporting : What are the obligation of non-established foreign companies with a VAT number/registration in Member States implementing E-invoicing /E-reporting ?

Base case : A foreign fuelcard company is VAT registered in a Member State that is implementing Einvoicing/Ereporting and buys/resales fuel in this Member States

Jurisdiction	Type of obligation (E-invoicing/e-reporting/other)	Obligation to use a certified data partner/e-invoicing third party agent or platform to transfer the invoice/report data to the tax administration ?	Obligation on Invoice Issuer					
			Deadline to implement the reform	Obligation to dematerialize the invoice issued (Y/N)	Specific statements to be added to the invoice (Y/N)	Delay of Invoice data transmission to the tax administration (E-reporting or e-invoicing)	Obligation to transfer any payment data to the tax administration	Specific registration /Certificate to be obtained from tax administration (Y/N)
Czech Republic	E-invoicing/e-reporting	<i>Currently no local regulation. Draft law expected early 2026.</i>						
France	E-reporting	Yes - they are called PDP	1/9/2026	No	Yes	On a 10-day period basis	No	No
Poland	E-invoicing/e-reporting	<i>No plans on implementing it for entites solely registered for VAT purpose.</i>						
Romania	E-invoicing	Yes - ANAF	1/ April 2024	Yes - for VAT registered entities	No	5 days after invoice date	Yes, due date	Yes
Romania	E-reporting	Yes - ANAF	31/ Juli 2025	N/A	Yes - D406 FORM	End of following month	No	Yes
Romania	E-VAT Reporting	Yes - ANAF	1/ Januar 2025	Yes	N/A	N/A	N/A	Yes
Slovenia	E-reporting		1/ Juli 2025					

- Are there any barriers of challenges in collecting the information?
- Would you agree on setting a new deadline to help ensure all inputs are collected?

Clarifying reporting obligations under ETS2?



Update

- Internal information has been collected for three countries: Czech Republic, Germany and Poland.
- There was a previous agreement to closely follow implementation in: **Belgium, Czech Republic, France, Germany, Italy, Poland, and Spain.**

Discussion Points

- Are there any barriers or challenges in collecting the necessary information?
- Would you agree on setting a new deadline to help ensure inputs are gathered for the countries listed above?

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

Tax working group calendar :

-November 27th at 10.00 CET