

# Tax Working Group – November 2025

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## Agenda

- Competition rules reminder
- Romanian taxation mechanism (ICAS)
- VEGA implementation across EU Member States
- Discussion on the Tax WG 2026 Roadmap



# 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.

## 2. Romanian Income Tax on Fuels



### ICAS - income tax on fuels (Ordinance no. 3/2025)

- In effect since 1 February 2025
- Applies to both foreign and national companies

### FCE engagement

- **March 2025:** FCE submitted **letter to the tax authorities** requesting clarification on whether fleet-card providers fall under ICAS and arguing for their exclusion.
- **September 2025:** follow-up letter submitted.
- **Current status:** no response received to date.

### Insights from fact-finding missions on ICAS (PointP – October 2025):

- Widespread stakeholder **concerns about inflationary impact** of ICAS.
- **Majority view:** ICAS **unlikely to be prolonged in 2026.**
- ICAS **not currently included in the 2026 budget framework**, no formal proposal to extend it.
- However: extension could be reconsidered if fiscal conditions deteriorate or if political negotiations favour PSD (Social Democratic Party) positions.

### Next steps for FCE:

→ Should FCE consider any strategic action?

# 3. VEGA implementation across EU Member States



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.

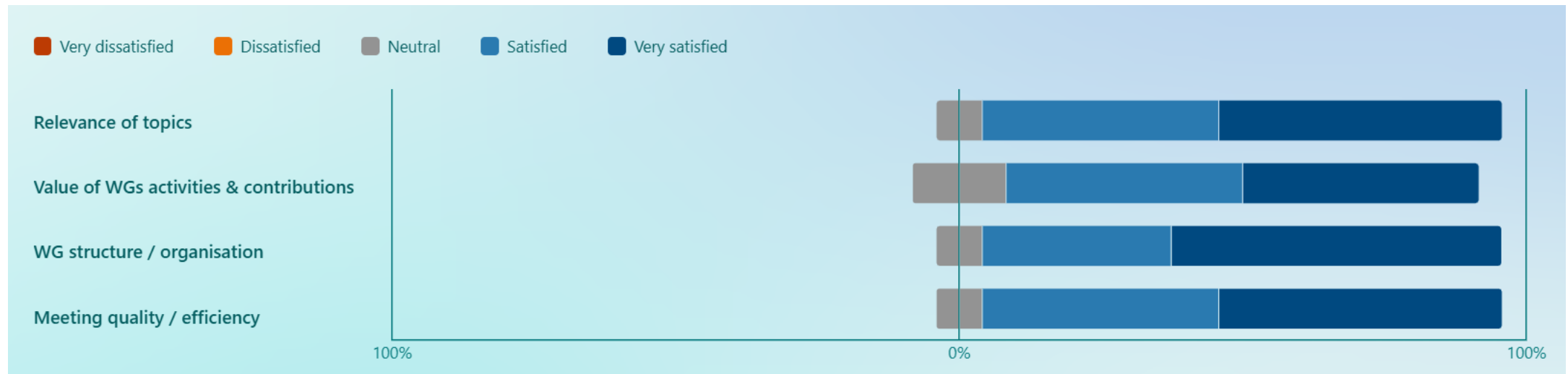
Any update on VEGA implementation?

# 4. Tax Working Group 2026 Roadmap



## Annual satisfaction survey result : performance & priorities

12 responses submitted



### Future agenda priorities (qualitative feedback)

- Focus on the evolution of **VAT in a Digital Age** (E-Invoicing, E-Reporting) and the **harmonisation of documentation requirements** across Europe, including post-Brexit knowledge transfer concerning the UK.
- Prioritise exploring **tax incentives for electromobility**, along with broader topics like **energy taxation** and tax implications related to **tolling activities**.
- Actively work to **increase participation from all member companies** in the Working Group.

# 4. Tax Working Group 2026 Roadmap (discussion kick-off)



## What's already planned:

- Early 2026: launch of the **new intranet workspace**
- Central hub where all documentation, meeting materials, and WG resources will be accessible.
- Yearly **in-person meeting in Brussels** with external guests

## Objective of today's discussion

1. **Identify the topics** you want included in the 2026 Roadmap
2. **Clarify the type of actions** we should apply to each topic
3. Discuss how **the merger of Tax and Payment working groups** should be operationalised

# 4. Tax Working Group 2026 Roadmap (discussion kick-off)



## Suggested topics for 2026

- VEGA
- VAT (e-invoicing / e-reporting)
- ETS2
- EV charging operation & service offer
- EV tax incentives
- Tolling – EETS implementation
- Energy taxation

## Types of actions we can apply

- **Stage 1 - Monitoring**  
Low involvement  
Regular tracking of legislative, regulatory, and policy developments.
- **Stage 2 – Knowledge-building**  
Medium involvement  
Internal exchange of information among members  
Targeted capacity-building activities (with the support of external experts when relevant)
- **Stage 3 – Influence/Advocacy**  
High involvement  
Coordinated actions with clear, pre-agreed objective  
Position papers, outreach, and structured engagement with policymakers

Topics may move between stages during the year as needed

**Which topics should we prioritise for 2026, and what type of action should we target for each?**

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

## **Tax working group calendar :**

- January 15<sup>th</sup> at 10.00 CET
- March 5<sup>th</sup> at 10.00 CET
- April 16<sup>th</sup> at 10.00 CET
- May 28<sup>th</sup> at 10.00 CET
- July 9<sup>th</sup> at 10.00 CET