

Tax WG Meeting

Minutes

13 January 2026



Minutes and Actions

Meeting of the Fleet Cards Europe Tax Working Group

13 January 2026, 11:00 am CET

Location	Online	
Chair	Delphine Chilese-Lemarinier, Edenred	
Attendance	Christoph Bechler, DKV Antonio Chiesa, DKV Jean-Claude Chilon, Radius Grzegorz Depa, E100 Fabian Grün, TankPool24 Vashti Higgins, Cardtrend Josep Gaus, OnTurtle Attila Palko-Dani, MOL Thorsten Simon, Edenred Jakub Šindelář, Eurowag Fank Van Loon, TFC Drahomíra Vlková, Fleetcor/Corpay Mathieu Zupan, Edenred	Secretariat: Aurélie Decker Peigneur, FCE
Apologies	Ondřej Jančařík, Eurowag	
Content	<ol style="list-style-type: none">1. Competition rules reminder2. Romanian taxation mechanism (ICAS)3. VEGA implementation across EU Member States4. Tax Working Group – 2026 Roadmap5. Opening of candidacy for new Chair6. AOB	

1) Competition rules reminder

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

2) Romanian Taxation mechanism (ICAS)

- Participants were informed that on 24 December 2025, the Romanian government adopted an Emergency Ordinance extending the ICAS (Specific Turnover Tax) into 2026 and reducing the IMCA (Minimum Turnover Tax) from 1% to 0.5%. While the government explicitly announced that IMCA will be fully eliminated as of the beginning of 2027, no similar confirmation was provided regarding the future of ICAS.

The relevant legislation is available at the link below: [ORD DE URGENTA 89 23/12/2025 - Portal Legislativ](#)

- The representative from MOL noted that the two taxes were treated very differently in the public debate. Whereas the Prime Minister publicly committed to abolish IMCA as of 2027, ICAS was not mentioned at all and remained largely absent from public discussions. It appears that business lobbying efforts focused primarily on IMCA, with no public stance taken on ICAS, including by mineral oil companies such as Petrom.
- Participants unanimously agreed that the interests of mineral oil companies and petrol stations differ significantly from those of fleet card companies and that it would therefore be more effective for fleet card companies to defend their interests independently. It was noted that petrol companies are able to deduct excise duties from ICAS, which is not possible for fleet card companies. In addition, fleet card companies face a specific issue of double taxation, as they typically operate in Romania via VAT registration. Overall, it was agreed that the interests of fleet card companies differ from those of other players in the supply chain.
- The Secretary General recalled that the Romanian tax authorities (ANAF) have not yet responded to FCE's letter sent in March 2025, nor to the follow-up reminder sent in August 2025, beyond indicating that they are reviewing a similar request and will respond once their internal assessment has been completed.
- In light of the latest developments and the concerning precedent they represent, members agreed to establish a dedicated task force with the objective of robustly challenging ICAS through a strategic and coordinated approach. It was agreed that all available levers should be used, including action at both national and European levels, notably on the grounds that the tax may not be compliant with EU law.

Action

The Secretariat will contact members to identify those willing to actively participate in the dedicated ICAS task force. The first meeting of the task force should take place in the coming weeks to determine the strategy and relevant stakeholders to engage with. The task force will report regularly to the Tax Working Group.

3) VEGA implementation in EU Member States

- No new information was shared regarding the implementation of VEGA.

- A question was raised as to whether a chain supply structured under Article 14(1) could be considered valid in the same way as one structured under Article 14(2)(c), provided it is adequately substantiated contractually. Members shared the view that, from the European Commission's perspective, the buy-and-sell model could only be recognised if at the same time the conditions of Article 14(2)(c) are met. That said, Member States apply different legal reasoning to accommodate the buy-and-sell model within their respective national legal frameworks.

4) Tax Working Group - 2026 Roadmap

- Following a written consultation of members, the Secretary General circulated a proposal for the 2026 Roadmap to the group ahead of the meeting. It was also confirmed that the Tax Working Group will remain a standalone group and will not be merged with the Payments Working Group.
- The group unanimously agreed that ICAS in Romania should be the number one priority for policy influence in 2026, given that it represents the most pressing issue.
- The group also agreed to remove the Energy Taxation Directive from the Roadmap, as it is already covered by the Sustainability Working Group. In addition, no distinct or additional tax-related policy influence was identified beyond the broader objective of aligning energy taxation more closely with the carbon content of energy products, which is already addressed by the Sustainability Working Group. Furthermore, the negotiations on this file are currently stalled in the Council and subject to unanimity requirements, making adoption in the near future unlikely, particularly as it is not a priority of the current Cypriot Presidency.
- On this basis, the group adopted the following Roadmap:

Monitoring	Knowledge-building	Influence	In-person meeting with external guests
VEGA (influence if relevant)	Excise duties	ICAS Romania	<i>Topic:</i> Navigating EETS implementation: addressing current barriers & future synergies <i>Partner:</i> EETS Facilitation Platform
EV charging operation & service offer	ETS 2		
VAT (e-invoicing and e-reporting)	EETS implementation (tolling)		

- The group reserves the right to review the Roadmap during the course of 2026, should the need arise.

Action

The Secretariat and the Chair will jointly present the Tax Working Group Roadmap to the Board for information

5) Opening of candidacy for new Chair

- The group was informed that, in order to strengthen member engagement and ensure good governance principles, the Board unanimously approved at its December meeting the introduction of a formal rotation system for all Working Group Chairs. As a result, the Secretariat will shortly circulate a call for candidacies by email, allowing the Working Group to elect a new Chair at the March meeting.
- It was specified that, going forward, Chairs will be appointed for a two-year term. In accordance with the by-laws, only Full Members are eligible for appointment to Chair positions.
- The current Chair indicated her willingness to step down, as she already chairs another Working Group. This is intended to ensure broader opportunities for member engagement and allow for the appointment of a Chair with a stronger background in taxation.

Action

The Secretariat will circulate a call for candidacies, accompanied by a note clearly outlining the role's responsibilities and expectations, including the expected level of involvement and time commitment.

6) AOB

- The Secretariat shared a recent **UK court ruling clarifying input VAT recovery for fuel, repairs, and maintenance costs** on trucks used in a haulage business¹. The ruling confirmed that the taxpayer was entitled to recover input VAT, as the goods and services were supplied in the course of its business, even though the taxpayer was not the owner of the trucks. It was noted that, as a general principle, UK authorities tend to focus on the economic reality of a transaction rather than strictly on formal requirements.
- A question was raised regarding **Poland's National e-invoicing system** (Krajowy System e-Faktur (KSeF)), specifically on potential volume thresholds and the required invoice format. As no expert on the topic was present, it was agreed to continue the discussion offline or at the next meeting, particularly if any coordinated action by members could be relevant.
- The next meeting is scheduled for 5 March 2026 at 10.00 CET.

¹ [Economic Reality Prevails Over Contractual Form in VAT Dispute with HMRC – VATupdate](#)