

# Tax Working Group – January 2026

## Agenda

- Competition law compliance reminder
- Romanian taxation mechanism (ICAS)
- VEGA implementation across EU Member States
- Tax Working Group - 2026 Roadmap
- Opening of candidacy for new Chair
- 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.

## 2. Romanian Income Tax on Fuels



### ICAS – specific turnover tax on fuels (Ordinance no. 3/2025)

- In effect since 1 February 2025
- Applies to both foreign and national companies
- Officially extended to 2026 – elimination planned for 2027 (pending confirmation)

### IMCA – minimum turnover tax

- Reduced to 0,5% in 2026 (from 1%)
- Commitment to full elimination in 2027

### 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.
- **To date:** no response received despite follow-up.
- **November 2025:** Point P fact-finding mission suggests the majority view is that ICAS extension to 2026 is unlikely, extension could be reconsidered if fiscal conditions worsen 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



## 2026 work stream & priorities proposal

- The Tax WG will remain separate (no merger with the Payment Working Group)

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

# 5. Opening for candidacy for new Chair



## Key Decision: Chair Rotation System

To strengthen member engagement and ensure principles of good governance, the Board has unanimously approved a formal rotation system for all Working Group Chairs.

- **Term limits:** Chairs are now appointed for a two-year term.
- **Renewal:** at the end of the term, Chairs may be either reconducted for another term or replaced.
- **Eligibility:** in accordance with the by-laws, only Full Members are eligible for appointment to Chair positions.

## Next Steps

- The Secretariat will circulate the call for candidacy by email.
- Working Group members to make a decision at the March meeting.
- The Board to endorse the decision in Q2 2026.

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

## **Tax working group calendar :**

- 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**