

Tax Working Group – March 2026

Agenda

- Competition law compliance reminder
- Romanian taxation mechanism (ICAS)
- VEGA implementation across EU Member States
- Spain: new guarantee regime for fuel withdrawals from VAT warehouse
- FCE Business Factsheet
- AOB



1. 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.
- **February 2026:** launch of a call for tender for tax and legal advices.

Next steps for FCE:

→ Selection of tax advisers (early March) and adoption of a strategic roadmap (by the end of April)

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. Spain: new guarantee regime for fuels withdrawals from VAT warehouse



Key points (effective 1 Feb 2026)

- Spain now requires the *last depositor* of petrol, diesel or biofuels leaving a VAT warehouse to secure VAT before the goods are released — either by a bank/insurance guarantee or an advance VAT payment equal to ~110% of the expected VAT due.
- Without this guarantee or *Trusted Operator* status, fuel cannot be released from the warehouse.
- VAT warehouse keepers become jointly liable if fuel is released *without* proper authorisation.

Does it affect FCCs operations?

Access to new regulation: [Agencia Tributaria: Impuesto sobre el Valor Añadido. Entrega de carburantes que abandonen el régimen de depósito dist...](#)

5. FCE Business Factsheet



- **Release:** first-ever Fleet Cards Companies business factsheet published on 5 March.
- **Objective:** raise awareness and understanding of fleet cards among key decision makers and key EU mobility and energy stakeholders, ensuring FCE is recognised and considered in policy discussions.
- **Dissemination:** FCE's website, bilateral meetings and LinkedIn campaign.

Feedback:

- Open to suggestions to improve the content.
- Are there any relevant figures or data that should be added ?
- **Call to action:** please share within your network to maximise impact and visibility.

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

Tax working group calendar :

- April 16th at 10.00 CET**
- May 28th at 10.00 CET**
- July 9th at 10.00 CET**