EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)
WORKING PAPER NO 939 FINAL

MINUTES

109TH MEETING
– 1 DECEMBER 2017 –

The Chair welcomed the delegations to the 109th meeting of the VAT Committee.

Procedural and housekeeping points

Language regime: It was possible to speak in and listen to FR-DE-EN-ES-IT-PL.

The secretariat of the VAT Committee should be notified in a timely manner about any staff changes that affect the composition of national delegations and the access rights to the CIRCABC site.

Next meeting: The next meeting will probably take place in April 2018.

Topical issues in the Council

The Chair briefly mentioned the latest developments in Council:

- E-commerce: The e-commerce legislative package was adopted on 5 December 2017 thanks to the hard work of the Maltese and Estonian Presidencies.

- After its adoption on 4 October 2017 by the Commission the proposal on the definitive VAT system was first presented to the Council on 9 November 2017.

- Generalised Reverse Charge: No discussions had taken place during the last months.

- VAT rates for e-publications: No discussions had taken place during the last months.

Other topical issues

- List of gold coins: The list of gold coins valid for the year 2018 was published in the Official Journal C 381 of 11 November 2017.

- EU guidelines on food donation: The EU guidelines on food donation, adopted by the Commission on 16 October, were published in the Official Journal C 361 of 25 October 2017. These guidelines are part of the Circular Economy Action Plan. They seek to facilitate compliance of providers and recipients of surplus food with relevant requirements laid down in the EU regulatory framework such as food safety, food hygiene, liability, etc., but also VAT, and to promote common interpretation by regulatory authorities in the EU Member States of EU rules applying to the redistribution of surplus food.

- High Level Meeting on VAT and administrative cooperation: the meeting was announced for 13 December 2017 between the Director General of the Commission's Directorate General "Taxation and Customs Union" and the national Directors General of taxation and Heads of tax administrations.

1. ADOPTION OF THE AGENDA

(Document taxud.c.1(2017)6198569)

The agenda was adopted as proposed. Changes in the order of treatment of a number of agenda points were explained and agreed.

2. REPORT ON THE RESULTS OF THE WRITTEN PROCEDURES

The Chair mentioned that the minutes of the 108th meeting of 27/28 March 2017 had been approved in written procedure with comments from one delegation regarding the quality of the machine translation into German and a drafting suggestion made by another delegation regarding one agenda point which had been taken into account for the establishment of the final version of the document.

A consultation request by Belgium in accordance with Article 27 of the VAT Directive had been successfully concluded in written procedure on 9 October 2017.

Under agenda point 5.2 a consultation request by Romania pursuant to Article 102 of the VAT Directive that had been inconclusively dealt with by written procedure will be concluded by an oral exchange.

As to the sets of guidelines already agreed in written procedure, these were all made available on CIRCABC and had also been made available on the Directorate General's public website. A very limited number of written procedures on guidelines from previous meetings are still kept on hold and for a few guidelines resulting from the last meeting the process of agreement is ongoing.

During the written procedure launched to agree on the draft guidelines from the 108th meeting on advisory services by credit intermediaries (Working paper No 928) two delegations had submitted comments. The Commission services set out how those comments could be addressed in order to achieve agreement on unanimous guidelines. No delegation voiced objections and the Commission services concluded that the draft guidelines were agreed unanimously and would be finalised according to what had been explained.

3. INFORMATION POINTS

No specific issues were mentioned.

4. CONSULTATIONS PROVIDED FOR UNDER DIRECTIVE 2006/112/EC

4.1 Origin: Italy
Reference: Article 11
Subject: VAT grouping
(Document taxud.c.1(2017)6142196 – Working paper No 933)

The Commission services introduced the Working paper by first explaining that they had decided to put the Italian consultation request on the insertion into their national legislation of the provision of VAT grouping under Article 11 of the VAT Directive

on the agenda of the meeting in order to allow for a further discussion on grouping. They also reminded delegations of the obligation of prior consultation before introducing VAT grouping or any other measure that under the VAT Directive requires consultation.

The entry into force of the Italian legislation on VAT grouping is planned for 1 January 2018 with the grouping scheme coming into effect from 1 January 2019. With their timely consultation, the Italian authorities had provided a summary description of the measure and a copy of their new legislation which were both annexed to the Working paper.

As set out under section 4 of the Working paper, the Commission services invited the Italian delegation to explain a number of issues that were not entirely clear from the Italian consultation request as submitted.

The Italian delegation confirmed in particular that only taxable persons can be members of a VAT group in application of the anti-abuse measure under the second paragraph of Article 11. Pure holding companies are therefore excluded from membership in a VAT group whereas other legal entities such as foundations and partnerships that carry out an economic activity can be eligible members.

With regard to the requirement of financial, economic and organisational links that should be present simultaneously, the Italian delegation explained that for the sake of simplification they had decided to make the identification of those links as easy as possible. The presumption that with the existence of the financial link also the economic and organisational links are given should not be regarded as absolute but rather as a simplification measure. All three links have been precisely defined in order to exclude abuse. In case of doubt, VAT group members would have to prove their simultaneous existence.

The Italian delegation further confirmed that any VAT group will have an autonomous VAT identification number which all members are obliged to use for their transactions as members of the group. For VAT purposes only the group's VAT identification number is valid. However, the group members' individual VAT identification numbers will not cease to exist as they serve other purposes not related to VAT.

In the ensuing discussions a few delegations asked for the floor. One delegation remarked that it aligned itself with the strict interpretation of the rules expressed by the Commission and found that the consultation once again showed that the pertinent rules were not applied in a uniform manner. With regard to the territorial application of the VAT grouping scheme after the ruling of the Court of Justice of the European Union (CJEU) in *Skandia America*, two delegations voiced their disagreement with the opinion of the Commission services as expressed in the Working paper. Two delegations asked the Italian delegation to explain more how holding companies, foundations and associations were treated in practice. Whereas a delegation insisted that the three links as required by Article 11 should be assessed separately and questioned the use of presumptions, another delegation stated that separate tests were not necessary as long as the three links were met during the entire duration of a VAT group. That delegation also voiced support for the Italian delegation's focus on simplification.

Regarding the links test, the Italian delegation reiterated that all three links were defined in their law and that they therefore considered that the assessment could be carried out in a single test. As to fraud prevention, they had sought to reconcile anti-abuse measures with the need to keep the grouping scheme as simple as possible.

Finally, the Italian delegation pointed out that some legal and operational aspects concerning the application of the VAT grouping scheme will be dealt with in a subsequent national regulation.

The Commission services thanked the Italian delegation for the explanations. They stated that remarks made during the discussion on the disparity of application of the VAT grouping scheme were appreciated. In response to comments made by two delegations alluding to a possible change of position of the Commission services, they clarified that the questions as formulated in the Working paper in objective terms should not be taken as such a change of position.

Further, they mentioned that shortly before the meeting they had been contacted by a delegation that had asked to table the issue of cost-sharing following the CJEU's recent ruling in *DNB Banka* in order to discuss not only legislative but also practical issues.

The Chair announced that the issue of cost-sharing with a focus on the application of the CJEU's ruling would be brought to the "Group on the Future of VAT" for discussion and concluded the agenda point by stating that the VAT Committee had formally taken note of the Italian consultation on VAT grouping in accordance with Article 11.

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

*** 5.1** Origin: Austria
References: Articles 2, 9, 13, 24(2) and 151
Subject: VAT treatment of the "EU SatCom project" by the European Defence Agency (follow-up)
(Document taxud.c.1(2017)6185241 – Working paper No 935)

When giving the floor to the two representatives from the European Defence Agency (EDA) who had asked to make an introductory statement in follow-up to the discussions already held on the subject matter at the previous meeting the Chair reminded delegations and EDA representatives that the Working paper was confidential.

One of the EDA representatives explained why in EDA's view the Agency does not engage in economic activity and contested that EDA activities fall under Annex I of the VAT Directive. In EDA's opinion their SatCom market activities are not taxable services because they are not supplied by EDA for consideration. The acquisition of telecommunication services by EDA, in the form of satellite services, should rather be construed as purchases by EDA for its own official use.

Upon questions from a few delegations, the EDA representatives further explained the following: As to the added value that EDA brings in comparison to the scenario

where SatCom services are bought by Member States on the market, they stated that the complex service which EDA offers cannot be found elsewhere on any market. EDA on top of SatCom services provides at the same time the added value of re-engineering the telecommunication services into a defence capability. Both components, the telecommunication services and the capability, are essential and such EDA services could not be obtained when buying telecommunications services elsewhere. Regarding budgetary contributions, they clarified that a Member State's contribution to the *ad hoc* budget of EDA corresponds precisely to what it buys from EDA.

After the EDA representatives had left the room, the Commission services presented their position as outlined both in Working paper No 920, prepared for the 108th meeting, and in the present Working paper No 935. The Commission services emphasized that what EDA insisted on by referring to as their "added value" is in fact the added value that grants them exemption on their purchase side as a recognised public authority. EDA, in addition, also wants to obtain exemption for their output side. That is, however, not foreseen in any legal provision of the VAT Directive. As pointed out in the present Working paper, the only possibility for granting exemption for EDA's services under the "SatCom project" would be where those services are supplied for use outside the EU and the (contributing) Member State in which the services are regarded as supplied considers that based on the rule on effective use and enjoyment according to Article 59a of the VAT Directive the place of supply of those services is outside the EU. Any other possibility for exemption could only be granted if the VAT Directive was amended accordingly.

In the ensuing discussions the six delegations that took the floor were evenly split between those who fully supported the Commission services' opinion and those that expressed doubts and were inclined to follow EDA's point of view that EDA is the final consumer of the goods and services purchased and therefore no procurement takes place.

The Chair concluded that based on the discussions there appeared to be basic agreement on the issue and that they would reflect on the drafting of guidelines.

5.2 Origin: Commission
Reference: Article 102
Subject: Application by Romania of a reduced VAT rate on the supply of district heating to households
(Document taxud.c.1(2017)6196255 – Working paper No 937)

The Romanian consultation pursuant to Article 102 of the VAT Directive concerns the introduction from 1 January 2018 of a reduced VAT rate for the supply of district heating from a centralised heating system to households. The Commission services reminded delegations that originally the Romanian consultation request had been the object of a written procedure. For this purpose, the Commission services had prepared Working paper No 927 in which two questions for clarification had been addressed to the Romanian authorities. First, the Commission services voiced their concern that the introduction of a reduced VAT rate for the supply of district heating could potentially have the effect of a subsidy for this type of residential heating to the detriment of other types of heating on offer which would continue to

be taxed at the standard VAT rate. Second, it appeared that for the cases of mixed use (where people carry out a professional activity at home for which they should have a right of deduction for the heating of the premises used in the context of this activity) no criteria had been established on how to distinguish between the private and the professional use of the heating supplied.

Lacking a conclusive answer within the deadline set for the written procedure, the Commission services had decided to terminate the written procedure and bring the matter to the VAT Committee for an oral exchange on the basis of the new Working paper No 937, in time for the envisaged introduction of the measure at the beginning of 2018.

The Chair invited the Romanian delegation to complement the information already presented by her services.

The Romanian delegation explained that Romania had consulted the Commission's Directorate-General for Competition on the question whether the envisaged measure could possibly amount to state aid. The Commission's reply was being awaited. In this context the delegate pointed out that in Romania the price of district heating is higher than the one for gas. Further, the delegate confirmed that the Commission services' analysis on mixed use was correct. However, Romania had indeed not found an appropriate mechanism to tackle the relatively rare cases of mixed use.

After the Romanian delegation's intervention no other delegation wished to take the floor.

Concluding, the Chair stated that the consultation by Romania had formally been taken note of.

5.3 Origin: Romania
References: Articles 44 and 47
Subject: VAT treatment of services in relation to waterways
(Document taxud.c.1(2017)6116515 – Working paper No 932)

The Commission services briefly presented the Working paper that had been drawn up upon a request submitted by the Romanian authorities to assess the VAT treatment of services in relation to waterways. The issue is about the correct VAT treatment of services that a Romanian port and inland waterways management company provides, given that the views of the Romanian authorities and that company diverge.

The Commission services reiterated that disputes on concrete cases fall outside the remit of the VAT Committee and that their role was not to resolve a legal dispute between a Member State and an economic operator. However, given that the case at hand concerned the supply of services connected with immovable property, on which new rules apply since 1 January 2017, the Commission services considered that it provided a good opportunity to shed some light on how the new rules should be interpreted. The exchange of views in the VAT Committee should therefore only be seen as offering general guidance by way of a "live" example.

The company in question is the concessionaire for managing the naval transportation infrastructure of two public waterways that make the connection between the Danube River and the Black Sea. Amongst others, it carries out the following services for a fee: 1) transit services consisting of making available the naval transportation infrastructure of those waterways and 2) port services.

In the opinion of the Romanian Ministry of Public Finance the above services are connected with immovable property, namely the waterways and their infrastructure, and therefore, according to Article 47 of the VAT Directive, they are always taxable in Romania where the immovable property is located – no matter where the recipients of these services are located.

The concessionaire is instead of the view that the services supplied are related to "water transport" and should therefore be taxed according to Article 44 of the VAT Directive. Consequently, the supply of these services would be taxable in Romania only if provided to taxable persons established in Romania.

The Commission services concluded the presentation by stating that, as set out in detail in the Working paper, they had arrived at the same conclusion as the Romanian authorities, namely that, being connected with immovable property, the transit services and port services provided by the concessionaire fall under Article 47 and are thus taxable in Romania.

After the presentation, the Romanian delegation thanked the Commission services for their assessment which they fully shared.

Only one other delegation asked for the floor and remarked that whilst they shared the view that Article 47 applies for the mentioned transit services, they did not fully agree that Article 47 also covers port services; in their opinion the latter consist of several independent supplies. The delegation did not insist, however, on this point.

The Chair replied that she took note of the remark and concluded the agenda point by announcing the drafting of guidelines by her services.

5.4 Origin: Poland
References: Articles 24 and 135(1)(b) and (d)
Subject: VAT treatment of cash pooling services
(Document taxud.c.1(2017)5897072 – Working paper No 931)

The Commission services introduced the Working paper. They pointed out that cash pooling agreements can involve both an actual transfer of funds between the participants (so-called zero balancing) or not (so-called notional cash pooling), and can take place either only domestically or cross-border. They explained that the request from the Polish authorities only referred to zero-balancing cash pooling in a domestic scenario which is what the Working paper assessed after first providing a more general introduction on the notion of cash pooling and its different actors.

The first of two questions submitted by the Polish authorities was whether cash pooling participants (other than the pool leader) with a credit position could be seen as making a supply subject to VAT consisting in the granting of a loan to another participant with a debit position according to Article 2(1)(c) of the VAT Directive.

And, if that was the case, whether such services were covered by the exemption under Article 135(1)(b) for the granting of credit.

In their second question the Polish authorities asked to clarify whether the activities carried out by the pool leader could be regarded as an independent transaction subject to VAT and, if that was the case, whether it could be exempted according to Article 135(1)(d).

With regard to the first question, the Commission services recounted that the Polish authorities were of the opinion that in the scenario described all activities performed under the cash pooling agreement should be treated as a single complex service performed by the bank in favour of the entities participating in the cash pooling structure. Participants of the cash pooling structure (with the exception of the pool leader) should only be seen as users of a comprehensive financial service consisting in liquidity management by the bank.

In the Commission services' view, services provided by one cash pooling participant to another must be distinguished from the services provided by the bank to the cash pooling structure as a whole: According to the CJEU case-law, the exchange of different means of payment constitutes a supply of services within the meaning of Article 24. Further, a cash pooling participant should be regarded as carrying out an economic activity within the meaning of Article 9 when he transfers cash to the consolidated account of the cash pooling structure.

Considering the CJEU's ruling in *EDM*, the Commission services maintained that the transfer of cash by a cash pooling participant with a credit position should be treated as intercompany loans and be exempted according to Article 135(1)(b). In addition, with regard to the right of deduction, they stated the view that the fact that activities performed by cash pooling participants are inside or outside the scope of VAT does not affect their right to deduct input VAT.

With regard to the second question, the Commission services concluded that activities performed by pool leaders should be treated as a supply of financial services for consideration in favour of other cash pooling participants and therefore be regarded as economic activities within the meaning of Article 9(1) and be subject to VAT.

When looking at the services performed by pool leaders in the scenario assessed, they supply services concerning deposit and current account within the meaning of Article 135(1)(d) and therefore such activities should be exempted. As to the right of deduction, the information provided by the Polish authorities was insufficient to determine whether the exempt services would affect the calculation of the deductible proportion.

After the presentation, the Chair invited the Polish delegation to comment before opening the floor for the other delegations.

The Polish delegation thanked the Commission services for having established the Working paper and took the opportunity to point to an error in the last paragraph of its section 2.2 where it read that Poland was of the opinion that the exemption according to Article 135(1)(d) for the activities of pool leaders does not apply. They

confirmed that instead they were entirely in agreement with the Commission services that the exemption is applicable and asked for the establishment of a revised version of the Working paper[1].

In the ensuing discussions a few delegations asked for the floor. One delegation thanked the Commission services and the Polish delegation for tabling the issue but remarked that clarity on notional cash pooling was needed as well. It also wanted to know whether there are legal restrictions in Poland on the establishment of cash pooling agreements. The Polish delegation responded that the participants were completely free concerning the setting up of cash pooling agreements. Another delegation stated that they see it as an important subject but that they were still consulting with businesses and could therefore only give their preliminary views. Subject to reservations they could, however, agree with the Commission services that the activities in the scenarios described were taxable but exempt, and shared the Commission services' view on the legal basis for the exemptions. A third delegation remarked that they lacked experience with cash pooling but that from an operational point of view they would regard it as similar to crowd-funding. Finally, another delegation voiced full support of the Commission services' position and told the other VAT Committee members that their tax authorities some years earlier had received similar questions to which they had replied like set out in the Working paper.

The Commission services agreed with the view expressed that cash pooling bears some similarities with crowd-funding. Further they responded to another remark made during the exchanges by explaining that lacking information on other scenarios of cash pooling assessing it in its totality would be impossible.

The Chair concluded that her services would reflect on the drafting of guidelines on the matter.

5.5 Origin: Commission, the Netherlands and Denmark
Reference: Article 135(1)(g)
Subject: Scope of the exemption for the management of special investment funds
(Document taxud.c.1(2017)6168695 – Working paper No 936)

The Commission services presented the main issues dealt with in the Working paper. They explained that following the requests received from the Dutch and Danish delegations the Working paper seeks to look at the bigger picture of investment funds, including in addition to Undertakings for Collective Investment in Transferrable Securities (UCITS) also Alternative Investment Funds (AIFs) and pension funds. They related that also a number of stakeholders representing the interests of AIFs and pension funds had contacted their services over time to share their positions.

An in-depth discussion on this issue is very necessary, given that it has become obvious that Member States treat the exemption under Article 135(1)(g) in different ways which could lead to the relocation of funds and thus have a detrimental impact on the internal market and the legal certainty for funds.

[1] Working paper No 931 REV of 5 December 2017 (taxud.c.1(2017)6742525).

After a short introduction, section 2 of the Working paper outlines the features of investment funds and their three categories (UCITS, AIFs and pension funds), the EU regulatory framework that governs them, and how to distinguish these three different categories of funds. In section 3 containing the Commission services' thorough analysis of the subject matter first the purpose of the exemption under Article 135(1)(g) is discussed, followed by the assessment of the scope of the exemption for the management of special investment funds. Then subsections 3.3 and 3.4 focus on the two conditions for exemption as set out in Article 135(1)(g), namely (i) the concept of "management" activities and (ii) the possible qualification as "special investment funds" of UCITS, AIFs and pension funds respectively. The pertinent case-law handed down by the CJEU is cited for different aspects. Concluding, subsection 3.5 summarises the most salient findings of the analysis.

In the ensuing discussions several delegations requested the floor. There was consensus as to the interpretation of the concept of "management" of special investment funds and, in particular, their application to outsourced advisory services provided by third parties. As regards the interpretation of the second condition, the discussion revolved around the "comparability test" that should be carried out between any fund and UCITS (which the CJEU has found to qualify as special investment funds). The Commission services presented a summary of the five conditions which the CJEU seems to have taken into account for the purposes of the comparability test. The application of that test to AIFs was the most controversial point. In order to assess whether an AIF could be comparable to special investment funds, the delegations that referred to it could agree to the first four of the five conditions (collective investment, risk-spreading, risk bearing of the holders of the fund, and subjection to state supervision) but were in their majority hesitant to recognise the fifth condition (the fund must be subject to the same conditions of competition and appeal to the same circle of investors as UCITS) as a stand-alone one. They saw the fifth condition not as separate but rather as a consequence whenever the first four conditions are met. Two delegations, however, saw a merit in the fifth condition being assessed separately.

The Commission services explained that with regard to pension funds where there appears more and more to be a shift towards hybrid instruments, the second and third conditions on risk-spreading and the bearing of the risks by the holder of the fund have to be examined with particular care. The Dutch delegation confirmed the Commission services' analysis of the growing number of hybrid pension funds in their own Member State and asked the other delegations where they would draw the line. One delegation wondered what to do in cases where the risk is jointly borne by the employees (the investors) and the pension fund. Another delegation hinted at the possibility to change the VAT Directive if there was the political will.

The Chair concluded the discussions by stating that her services would reflect on whether to draft guidelines.

5.6 Origin: Commission
Reference: Article 211
Subject: VAT aspects of centralised clearance for customs upon importation – update
(Document taxud.c.1(2017)6193351– Working paper No 924 REV)

The Commission services briefly presented the Working paper that had been revised after exchanges held during the previous meeting and the feedback which delegations had subsequently transmitted with regard to the information contained in the table in its Annex 2. They asked delegations to confirm the correctness of the data in that table in the updated Working paper No 924 REV.

Two delegations remarked that the information for their Member States had changed in the meantime and the table needed to be updated.

The Commission services thanked the two delegations and announced to prepare Working paper No 924 REV2 without delay[2]. When closing the agenda point they clarified that centralised clearance is foreseen for business-to-business (B2B) services only and is not linked to e-commerce.

6. CASE LAW – ISSUES ARISING FROM RECENT JUDGMENTS OF THE COURT OF JUSTICE OF THE EUROPEAN UNION

6.1 Origin: Denmark
References: Articles 14(1) and (2)(c), 24(1) and 148(a)
Subject: CJEU Case C-526/13 *Fast Bunkering Klaipėda* – follow-up
(Document taxud.c.1(2017)6158402 – Working paper No 934)

The Commission services presented the Working paper drawn up upon a request from the Danish authorities to re-discuss the CJEU's judgment in *Fast Bunkering Klaipėda* which had already been the object of exchanges during the 107th meeting in July 2016 on the basis of Working paper No 907. After that meeting unanimous guidelines had been agreed by the VAT Committee (Working paper No 911 FINAL). In these guidelines all delegations agreed that 1) considering the specific facts in *Fast Bunkering Klaipėda* the interpretation flowing from that judgment should be applied narrowly and that 2) in cases of transactions consisting of a supply of goods involving intermediaries, in addition to Article 14(1) of the VAT Directive, also Article 14(2)(c) had to be taken into account.

As the reason for their request the Danish authorities had explained that they had received indications pointing to a not uniform application of the CJEU's judgment by Member States to the detriment of a level playing field for all concerned economic operators in the internal market. Further, the Danish authorities had made reference to the Advocate General's opinion in case C-33/16, *A Oy*, which, however, dealt with the interpretation of Article 148(d) of the VAT Directive covering the supply of services (concretely, *A Oy* dealt with the loading and unloading of a vessel's cargo by a subcontractor on behalf of an intermediary).

[2] Working paper No 924 REV2 of 5 December 2017 (taxud.c.1(2017)6800658).

Before opening the floor, the Commission services remarked that under section 3.2 of the Working paper they had formulated a set of questions that delegations were invited to answer in the discussions.

The Danish delegation thanked the Commission services for having accepted their request to put the issue again on the agenda.

One delegation stated that the CJEU's ruling in *A Oy* should be included in the reflections because considering that ruling it would seem that under certain conditions exemptions could also apply at previous stages of a supply chain. Two other delegations briefly replied to the questions in section 3.2 of the Working paper.

The Commission services concluded that at a first glance it seemed that all Member States followed the agreed guidelines and that there are no divergences in the application of Article 148(a). Given the very low participation level in the exchange, they would, however, invite all delegations to answer the questions in writing.

6.2 Origin: Commission
Subject: Recent judgments of the Court of Justice of the European Union
(Document taxud.c.1(2017)6167952– Information paper)

Delegations took note of the Information paper.

One delegation took the floor to mark its interest in the assessment of the judgment of 29 June 2017, *'L.Č.' IK* v *Valsts ieņēmumu dienests*, C-288/16, EU:C:2017:502. The Chair thereupon encouraged that delegation to introduce an official request on the basis of which the Commission services could analyse the matter.

7. ANY OTHER BUSINESS

7.1 Origin: Commission
Subject: Informing the VAT Committee of options exercised under Articles 80, 167a, 199 and 199a of Directive 2006/112/EC
(Document taxud.c.1(2017)6168138 – Information paper)

The Chair briefly drew delegations' attention to the Information paper regarding recently notified options exercised under Article 199a, thanked the delegations concerned and invited all delegations to notify without delay whenever necessary.

7.2 Origin: Commission
Subject: Launch of a new MOSS-portal replacing the current MOSS webpages
(*Oral presentation by the Commission*)

The Commission services briefly presented the features of the new MOSS-portal which is to replace on the Commission's EUROPA website the current webpage called "Telecommunications, broadcasting & electronic services" of the Directorate-General for Taxation and Customs Union.

It was planned to go live with the MOSS-portal during the first quarter of 2018. Delegations were therefore invited to check the correctness of the data contained for their Member State in the national reports as currently published and send possible updates via the usual channels.

Conclusion

The Chair closed the meeting by thanking the delegations for their participation in the discussions and specifically the interpreters for their much appreciated contribution to the meeting.

ANNEX

LIST OF PARTICIPANTS - LISTE DES PARTICIPANTS - TEILNEHMERLISTE

BELGIQUE/BELGIË/BELGIUM	Federal Public Service Finance
БЪЛГАРИЯ/BULGARIA	National Revenue Agency
ČESKÁ REPUBLIKA/CZECH REPUBLIC	Ministry of Finance
DANMARK/DENMARK	Ministry of Taxation Customs and Tax Administration
DEUTSCHLAND/GERMANY	BMF Ländervertreter
EESTI/ESTONIA	Ministry of Finance Permanent Representation
ÉIRE/IRELAND	Revenue Commissioners
ΕΛΛΆΔΑ/GREECE	Independent Authority of Public Revenues
ESPAÑA/SPAIN	Ministerio de Hacienda y Función Pública
FRANCE	Ministère de l'Economie et des Finances
HRVATSKA/CROATIA	-
ITALIA/ITALY	Ministry of Economy and Finance Agenzia delle Entrate
ΚΥΠΡΟΣ/CYPRUS	Ministry of Finance
LATVIJA/LATVIA	Ministry of Finance State Revenue Service
LIETUVA/LITHUANIA	Ministry of Finance
LUXEMBOURG	AED
MAGYARORSZÁG/HUNGARY	Ministry for National Economy
MALTA	Ministry for Finance
NEDERLAND/NETHERLANDS	Ministry of Finance

ÖSTERREICH/AUSTRIA	Ministry of Finance
POLSKA/POLAND	Ministry of Finance Permanent Representation
PORTUGAL	Ministry of Finance Tax and Customs Administration
ROMÂNIA/ROMANIA	Permanent Representation
SLOVENIJA/SLOVENIA	Ministry of Finance
SLOVENSKO/SLOVAKIA	Ministry of Finance
SUOMI/FINLAND	Ministry of Finance Tax Administration
SVERIGE/SWEDEN	Ministry of Finance Tax Agency
UNITED KINGDOM	HMRC

EUROPEAN COMMISSION