



Brussels, 11 December 2018

CM 5610/1/18  
REV 1

FISC  
ECOFIN

### COMMUNICATION

#### **NOTICE OF MEETING AND PROVISIONAL AGENDA**

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Subject: Working Party on Tax Questions (Indirect Taxation - VAT)

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Date: 12 December 2018

Time: 10.00

Venue: COUNCIL

LEX BUILDING

Rue de la Loi 145, 1048 BRUSSELS

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1. "VAT e-commerce implementing package"

– Proposal for a COUNCIL DIRECTIVE amending Council Directive 2006/112/EC of 28 November 2006 as regards provisions relating to distance sales of goods and certain domestic supplies of goods

(doc. 15471/18)

– Proposal for a COUNCIL IMPLEMENTING REGULATION amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods

(doc. 15472/18)

2. Transmission and exchange of VAT relevant payment data to fight e-commerce VAT fraud
  - Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers
  - Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud  
(doc. to follow)
3. Proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union in the Joint Committee established in accordance with Article 41(1) of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax  
(doc. to follow)
4. AOB

NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.