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INFORMATION NOTE

From: General Secretariat of the Council
To: Delegations
Subject: List of working papers (WK) distributed to delegations in the period
January - June 2019

The working papers (WK) as listed in the Annex have been distributed by the General Secretariat of the Council in the period January - June 2019 to the delegations of the following Council preparatory bodies:

- Code of Conduct Group (business taxation) and its subgroups;
- Fiscal Counsellors/Attachés;
- High Level Working Party on Taxation;
- Working Party on Tax Questions (direct taxation and indirect taxation).

Code of Conduct Group (Business Taxation)

Reference Number	Creation Date	Subject
WK 7915 2019 INIT	28/06/2019	Polish Notional Interest Deduction regime (PL011)
WK 7909 2019 INIT	28/06/2019	Procedural/political aspects of the monitoring process: - Report #26 on interactions with jurisdictions = Liechtenstein
WK 7907 2019 INIT	28/06/2019	Procedural/political aspects of the monitoring process: - Report #26 on interactions with jurisdictions = Andorra
WK 7871 2019 INIT	28/06/2019	Code of Conduct Group (Business Taxation): (draft) work programme under the Finnish Presidency
WK 7835 2019 INIT	27/06/2019	PL013 - Support for New Investment (Polish Investment Zone)
WK 7793 2019 INIT	26/06/2019	Update of Annex II (Morocco)
WK 7772 2019 INIT	26/06/2019	MT comments on NID guidance
WK 7749 2019 INIT	25/06/2019	eSwatini: legislation on preferential regime SZ001 (special economic zones)
WK 5738 2019 REV 1	24/06/2019	Monitoring Guidance on Intermediate (Financing or Licensing) Activities

WK 7632 2019 INIT	21/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Mexico - response to TAXUD questionnaire
WK 7630 2019 INIT	21/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Mongolia - Information of tax credit regime
WK 7515 2019 INIT	19/06/2019	Guidance on the assessment of Notional Interest Deduction Regimes (NID)
WK 7080 2019 INIT	07/06/2019	Procedural/political aspects of the monitoring process: - Report #25 on interactions with jurisdictions = Switzerland - Letter to the COCG Chair by Christoph Schelling
WK 7078 2019 INIT	07/06/2019	Procedural/political aspects of the monitoring process: - Report #25 on interactions with jurisdictions = Saint Lucia - Request for Assistance in the Review of the Income Act
WK 6989 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Seychelles - Business tax legislation
WK 6988 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Mauritius - GAAR scope
WK 6987 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Curaçao - legislation under criterion 2.1
WK 6984 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Cayman Islands - comparison IFRS and US GAAP

WK 6981 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Bermuda - regulatory framework for investment funds
WK 6978 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes - Belize - Fiscal Incentives Act and Free Zones Act
WK 6976 2019 INIT	05/06/2019	The EU list of non-cooperative jurisdictions for tax purposes Bahamas - regulatory framework for investment funds
WK 6634 2019 INIT	27/05/2019	Letter from Croatia to the Chair of the Code of Conduct Group (Business Taxation)
WK 6062 2019 REV 1	22/05/2019	Standstill review process - Croatia's Incentive measures for R&D projects (HR013): agreed description
WK 6460 2019 INIT	22/05/2019	The EU list of non-cooperative jurisdictions for tax purposes - Dominica - various recent legislative acts
WK 6455 2019 INIT	22/05/2019	The EU list of non-cooperative jurisdictions for tax purposes - Belize - legislation on regime BZ001 under criterion 2.1
WK 6432 2019 INIT	22/05/2019	Letter from the Code of Conduct Group Chair to Taiwan
WK 6059 2019 REV 2	21/05/2019	(Draft) 6-month Progress Report by the Code of Conduct Group (business taxation) to the ECOFIN Council

Fiscal Counsellors/Attachés

Reference Nr.	Creation Date	Subject
WK 5923 2019 INIT	08/05/2019	Presentation by the GSC Digital Services (SMART)
WK 5724 2019 INIT	06/05/2019	Presentation by the GSC Transparency Service
WK 111 2019 INIT	07/01/2019	Priorities of the Romanian Presidency - Presentation

High Level Working Party on Taxation

Reference Nr.	Creation Date	Subject
WK 6916 2019 REV 1	05/06/2019	Alignment of EU and FHTP standards for no or nominal tax jurisdictions
WK 6916 2019 INIT	04/06/2019	Alignment of EU and FHTP standards for no or nominal tax jurisdictions
WK 6497 2019 REV 2	04/06/2019	Draft ECOFIN report to the European Council on tax issues
WK 6812 2019 INIT	03/06/2019	Revised version of the draft ECOFIN report to the European Council on tax issues - document with track changes
WK 6497 2019 REV 1	03/06/2019	Draft ECOFIN report to the European Council on tax issues
WK 6608 2019 INIT	27/05/2019	Alignment of EU and FHTP standards for no or nominal tax jurisdictions
WK 6497 2019 INIT	23/05/2019	Draft ECOFIN report to the European Council on tax issues
WK 5771 2019 INIT	07/05/2019	Excise duties: Presidency proposal as regards Directive 92/83/EEC
WK 5755 2019 INIT	07/05/2019	On the reform of international corporate taxation: "B-Tax 21"
WK 5729 2019 INIT	06/05/2019	Excise duties: Proposal from EL Delegation as regards Article 23 of Directive 92/83/EEC
WK 5709 2019 INIT	06/05/2019	Belt and Road Initiative: first BRITACOF Conference (China, 18-20 April 2019)

WK 5704 2019 INIT	06/05/2019	Digital taxation in the international context - Letter by Commissioner Moscovici - Issues Paper on the reform of international corporate taxation: "Business taxation 21"
WK 5672 2019 INIT	06/05/2019	Common position paper on the introduction of an EU-wide financial transaction tax (FTT)
WK 5645 2019 INIT	03/05/2019	Directive on the common system of VAT as regards the special scheme for small enterprises - Exchange of views
WK 5637 2019 INIT	03/05/2019	Excise duties: Directive on general arrangements for excise duty (recast) - Discussion with a view to reaching a political agreement in ECOFIN
WK 5636 2019 INIT	03/05/2019	Excise duties: Directive on the structures of excise duties on alcohol and alcoholic beverages - Discussion with a view to reaching a political agreement in ECOFIN
WK 5545 2019 INIT	30/04/2019	Tax provisions in non-tax dossiers: overview
WK 5265 2019 INIT	23/04/2019	Joint Transfer Pricing Forum (JTTPF) - Note by the Commission on the completion of the EU JTTPF 2015 - 2019 work programme
WK 2941 2019 INIT	28/02/2019	VAT implementing rules on e-commerce b) Council Implementing Regulation on supplies of goods or services via electronic interfaces - Article 63d

WK 2866 2019 INIT	27/02/2019	VAT implementing rules on e-commerce b) Council Implementing Regulation on supplies of goods or services via electronic interfaces - Discussion with a view to reaching a general approach in ECOFIN
WK 2647 2019 INIT	22/02/2019	Directive on the structures of excise duties on alcohol and alcoholic beverages - Discussion with a view to reaching a general approach in ECOFIN
WK 2645 2019 INIT	22/02/2019	Excise duties - Directive on general arrangements for excise duty (recast)
WK 2630 2019 INIT	22/02/2019	Digital Taxation - Discussion in preparation of the policy debate at ECOFIN
WK 1503 2019 INIT	31/01/2019	Carbon pricing and aviation tax
WK 1487 2019 INIT	31/01/2019	Tax and Digitalization - OECD update - Presentation by the OECD
WK 1484 2019 INIT	31/01/2019	Priorities of the Romanian Presidency in the field of taxation - Powerpoint presentation
WK 1401 2019 INIT	30/01/2019	EU tax policy: Roadmap to transition towards QMV under OLP - Commission Communication to the European Council, the Council and the European Parliament of 15 January 2019 (COM(2019) 8 final)

WK 1365 2019 INIT	30/01/2019	OECD/G20 BEPS Project - "Addressing the Tax Challenges of the Digitalisation of the Economy" - Policy Note
WK 1093 2019 INIT	24/01/2019	Digital Advertising Tax Directive - State of play and way forward

Working Party on Tax Questions (Digital Taxation)

Reference Nr.	Creation Date	Subject
WK 7156 2019 INIT	11/06/2019	International tax reform: way forward for the EU
WK 2235 2019 INIT	15/02/2019	Digital Advertising Tax - Presidency compromise text
WK 260 2019 INIT	09/01/2019	Proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services - Digital Advertising Tax - possible circumvention risks

Working Party on Tax Questions (Direct Taxation - CCTB)

Reference Nr.	Creation Date	Subject
WK 3822 2019 INIT	15/03/2019	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Impact of the CCTB on the effective tax burden of corporations
WK 3821 2019 INIT	15/03/2019	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Impact of the CCTB on the effective tax burden of corporations
WK 3758 2019 INIT	14/03/2019	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Questions on Leasing (cf. WK 3732/2019 INIT)
WK 3732 2019 INIT	14/03/2019	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Leasing
WK 3725 2019 INIT	14/03/2019	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Franco-German proposal on CCTB scope extension
WK 3712 2019 INIT	14/03/2019	Presidency compromise text on Chapters I to X of the proposal for a Council Directive on a Common Corporate Tax Base (CCTB)
WK 2370 2019 REV 1	19/02/2019	CCTB - hidden profit distributions and contributions
WK 2370 2019 INIT	18/02/2019	CCTB - hidden profit distributions and contributions
WK 2250 2019 INIT	15/02/2019	Presidency discussion document - Possible ways forward on the anti-abuse measures foreseen in the CCTB proposal

WK 2212 2019 INIT	14/02/2019	Third Presidency compromise text on chapters I-II-III-IV-V of the proposal for a Council Directive on a Common Corporate Tax Base - CCTB
WK 148 2019 REV 2	12/02/2019	CCTB: Goodwill
WK 159 2019 ADD 1	18/01/2019	CCTB: Mergers, divisions and losses - Presentation
WK 754 2019 INIT	17/01/2019	Priorities of the Romanian Presidency - Presentation
WK 306 2019 REV 1	17/01/2019	CCTB: Hidden profit distributions
WK 148 2019 REV 1	16/01/2019	CCTB: Goodwill
WK 306 2019 INIT	10/01/2019	CCTB: Hidden profit distributions
WK 261 2019 INIT	09/01/2019	Proposal for a Council Directive on a Common Corporate Tax Base - Presidency compromise on CCTB Chapters I-II-III-IV-V
WK 159 2019 INIT	08/01/2019	CCTB: Losses in the context of restructuring
WK 148 2019 INIT	08/01/2019	CCTB: Goodwill

Working Party on Tax Questions (Fiscalis)

Reference Nr.	Creation Date	Subject
WK 1981 2019 INIT	11/02/2019	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Contribution to a compromise text
WK 1914 2019 INIT	08/02/2019	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - State of play
WK 283 2019 INIT	10/01/2019	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Preparation of the first trilogue

Working Party on Tax Questions (Indirect Taxation - Excise duties)

Reference Nr.	Creation Date	Subject
WK 5394 2019 COR 1	29/04/2019	Excise duties: amendments by the Presidency to the compromise texts discussed in March 2019 ECOFIN
WK 5394 2019 INIT	26/04/2019	Excise duties: amendments by the Presidency to the compromise texts discussed in March 2019 ECOFIN
WK 5396 2019 INIT	26/04/2019	Proposal from EL Delegation as regards Article 22(4) of Directive 92/83/EEC
WK 4412 2019 INIT	29/03/2019	Proposal from EL Delegation as regards Article 22(4) of Directive 92/83/EEC
WK 4411 2019 INIT	29/03/2019	Excise duties: amendments by the Presidency to the compromise texts discussed in March 2019 ECOFIN
WK 3271 2019 INIT	06/03/2019	Proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages - poss. Presidency compromise
WK 2293 2019 REV 1	19/02/2019	Presidency compromise on the Commission proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages
WK 2293 2019 INIT	15/02/2019	Presidency compromise on the Commission proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages
WK 2290 2019 INIT	15/02/2019	Presidency compromise on the Commission proposal for a Council Directive laying down the general arrangements for excise duty (recast)
WK 1654 2019 INIT	04/02/2019	Information note on denatured alcohol

WK 1590 2019 INIT	04/02/2019	Commission proposal for a Council Directive laying down the general arrangements for excise duty (recast) - Comments from the Danish delegation
WK 1589 2019 INIT	04/02/2019	Presidency compromise on the Commission proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages
WK 1501 2019 INIT	31/01/2019	Commission proposal for a Council Directive laying down the general arrangements for excise duty (recast) - Comments from the German delegation
WK 1013 2019 INIT	23/01/2019	Presidency text on the Commission proposal for a Council Regulation amending Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic register
WK 1012 2019 INIT	23/01/2019	Presidency compromise on the Commission proposal for a Council Directive laying down the general arrangements for excise duty (recast)
WK 130 2019 INIT	08/01/2019	Commission proposal for a Council Directive amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages - Optional exemption from excise duty for food supplements
WK 112 2019 INIT	07/01/2019	Commission proposal for a Council Directive laying down the general arrangements for excise duty (recast) - Comments from the Greek, Slovenian, Swedish and UK delegations

Working Party on Tax Questions (Indirect Taxation - VAT)

Reference Nr.	Creation Date	Subject
WK 6763 2019 INIT	29/05/2019	Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud - Presidency compromise text
WK 6762 2019 INIT	29/05/2019	Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers - Presidency compromise text
WK 6575 2019 INIT	24/05/2019	Presidency discussion paper - VAT rates
WK 6571 2019 INIT	24/05/2019	Presidency steering note: - Definitive System of VAT
WK 6568 2019 INIT	24/05/2019	Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers - Presidency compromise text
WK 6567 2019 INIT	24/05/2019	Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud - Presidency compromise text

WK 6445 2019 INIT	22/05/2019	<ul style="list-style-type: none"> - Presidency compromise of the draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise of the draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 6107 2019 INIT	14/05/2019	Letter by Commissioner Moscovici on VAT Fraud
WK 6098 2019 INIT	14/05/2019	<ul style="list-style-type: none"> - Presidency compromise of the draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise of the draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 6095 2019 INIT	14/05/2019	<p>Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers</p> <ul style="list-style-type: none"> - Presidency compromise text
WK 6089 2019 INIT	14/05/2019	<p>Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud</p> <ul style="list-style-type: none"> - Presidency compromise text

WK 5470 2019 INIT	29/04/2019	LU comments on the Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers and the Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud
WK 5419 2019 INIT	26/04/2019	<ul style="list-style-type: none"> - Presidency compromise of the draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise of the draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 5282 2019 INIT	23/04/2019	Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud - Presidency compromise text
WK 5281 2019 INIT	23/04/2019	Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers - Presidency compromise text
WK 5107 2019 INIT	12/04/2019	German comments on the Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers and the Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud

WK 4970 2019 INIT	10/04/2019	<ul style="list-style-type: none"> - Presidency compromise of the draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise of the draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 4850 2019 INIT	08/04/2019	<p>Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud</p> <ul style="list-style-type: none"> - Presidency compromise
WK 4846 2019 INIT	08/04/2019	<p>Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers</p> <ul style="list-style-type: none"> - Presidency compromise
WK 4498 2019 INIT	01/04/2019	<p>CESOP data analysis process</p>
WK 4410 2019 INIT	29/03/2019	<p>Draft Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud</p> <ul style="list-style-type: none"> - Presidency compromise text
WK 4409 2019 INIT	29/03/2019	<p>Draft Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers</p> <ul style="list-style-type: none"> - Presidency compromise text

WK 4266 2019 REV 1	27/03/2019	German comments on the Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers and the Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud
WK 4266 2019 INIT	26/03/2019	German comments on the Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers and the Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud
WK 4231 2019 INIT	26/03/2019	<ul style="list-style-type: none"> - Presidency compromise on the draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise on the draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 3722 2019 REV 1	19/03/2019	1st meeting of the Joint Committee (JC), established in accordance with Article 41 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 - Draft Annotated Agenda
WK 3888 2019 INIT	18/03/2019	Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud - Presidency compromise

WK 3887 2019 INIT	18/03/2019	Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers - Presidency compromise
WK 3722 2019 INIT	14/03/2019	1st meeting of the Joint Committee (JC), established in accordance with Article 41 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 - Draft Annotated Agenda
WK 3476 2019 INIT	11/03/2019	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Working paper No 2
WK 3475 2019 INIT	11/03/2019	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Working paper No 1
WK 3474 2019 INIT	11/03/2019	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - Presidency compromise

WK 3147 2019 REV 1	06/03/2019	<ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> = Payment schemes and CESOP
WK 3147 2019 INIT	04/03/2019	<ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> = Payment schemes and CESOP
WK 3142 2019 INIT	04/03/2019	<ul style="list-style-type: none"> Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud <ul style="list-style-type: none"> - Presidency compromise
WK 3139 2019 INIT	04/03/2019	<ul style="list-style-type: none"> Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers <ul style="list-style-type: none"> - Presidency compromise

WK 2809 2019 INIT	26/02/2019	VAT e-commerce implementing package - 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
WK 2579 2019 INIT	21/02/2019	VAT e-commerce implementing package - 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
WK 2577 2019 INIT	21/02/2019	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
WK 2231 2019 INIT	15/02/2019	VAT e-commerce implementing package - Comments from the German delegation
WK 1769 2019 REV 1	08/02/2019	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

WK 1770 2019 INIT	06/02/2019	<p>VAT e-commerce implementing package</p> <ul style="list-style-type: none"> - 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
WK 1769 2019 INIT	06/02/2019	<p>VAT e-commerce implementing package</p> <ul style="list-style-type: none"> - 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 <p>Presidency compromise texts:</p> <ul style="list-style-type: none"> - draft Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises - draft Council Regulation amending Regulation (EU) No 904/2010 as regards the administrative co-operation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises
WK 1575 2019 INIT	01/02/2019	<p>Proposal for a Council Directive amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers</p> <ul style="list-style-type: none"> - Presidency note

WK 1571 2019 INIT	01/02/2019	<p>Commission proposals for:</p> <ul style="list-style-type: none"> - 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. 15503/18) and - Annexes to the aforesaid draft Decision (draft decisions No. 1 - 6 of the Joint Committee) (doc. 15503/18 ADD 1) - Presidency note
WK 1193 2019 INIT	28/01/2019	VAT e-commerce implementing package
WK 933 2019 INIT	22/01/2019	<p>VAT e-commerce implementing package</p> <ul style="list-style-type: none"> - 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
WK 918 2019 INIT	22/01/2019	<p>VAT e-commerce implementing package</p> <ul style="list-style-type: none"> - 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
WK 259 2019 INIT	09/01/2019	<p>Priorities of the Romanian Presidency</p> <ul style="list-style-type: none"> - Presentation