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DIRECTORATE-GENERAL
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Value Added Tax Policy

**Group on the Future of VAT
51st meeting – 03 March 2026**

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Brussels, 13 April 2026

GROUP ON THE FUTURE OF VAT

GFV No 157

MINUTES

**51ST MEETING
– 3 MARCH 2026 –**

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1. APPROVAL OF THE AGENDA

The agenda (*document taxud.c.1(2026)1794273*) was not contested or discussed.

2. NATURE OF THE MEETING

The meeting was not open to the public.

3. POINTS DISCUSSED

The discussions of this meeting concerned the implementation of the ViDA package.

**3.1. GFV No 154: First draft Explanatory Notes on Platform economy -
CONFIDENTIAL**

The Commission services presented the first draft of the explanatory notes for the platform economy element of the ViDA package. It was stressed that this was an ongoing process, and that some elements may need further reflection and examples, and that diagrams had yet to be added. It was also stressed that the purpose of the explanatory notes was not to change the legislation, but to explain its application.

Most of the delegates who spoke thanked the Commission services for their hard work on these notes.

The main elements of the discussion concerned:

- Clarification of the scope of the measure, particularly with reference to farmers under the special flat-rate scheme;
- The obligation for the underlying supplier to provide his VAT number (several examples were discussed);
- The terminology used (for example for VAT Identification numbers) should follow the legislation;
- The link between Article 28a, Article 28 and the TOMS;
- How to deal with any transitional period (i.e. a booking for a service made before 1 July 2028, but provided after that date);
- The treatment of chain transactions (most delegates who spoke agreed with the approach laid out in the explanatory notes);
- The procedure for when a platform acts or doesn't act as the deemed supplier when it should or shouldn't have.
- In general more examples should be included – drawing from real-life situations.

The Commission services thanked the delegates for their comments and invited them to send in written comments by 24 March 2026.

3.2. GFV No 155: First draft Explanatory Notes and OSS guidelines on SVR (Single VAT Registration) for changes as from 1 January 2027 – CONFIDENTIAL

The Commission services introduced the first draft of the SVR Explanatory Notes and OSS guidelines with regard to the changes as from 1 January 2027 which are, in this first phase, of a technical nature. In this context, it was emphasised that this constituted only an update and that, at a later stage, a comprehensive review and redrafting would take place in the light of the main changes that will enter into force as from 1 July 2028.

Some limited discussion took place as regards the following topics:

- The mutually exclusive nature of the SME exemption scheme and the IOSS, which was, according to the Commission services, clear from the legal text.
- The new rules regarding the taxable event for the (non-) Union scheme for which a written contribution was asked as to enable further analysis by the Commission services.
- Further explanation and criteria were asked as regards the concept of ‘tax representative’. In reply, it was suggested to update the OSS portals with the national applicable rules in this respect.
- The status of the “group of 4” in the deemed supplier provision; a written contribution was asked.

It was again explained that further written comments could be sent to Commission services.

3.3. GFV No 156: Second draft Explanatory Notes on DRR (Digital Reporting Requirements) – CONFIDENTIAL

The Commission services presented the second draft of the explanatory notes on Digital Reporting Requirements (DRR), stressing that this is still a work in progress. In relation to the input provided by the delegates of the GFV to the first draft, the Commission services thanked the delegates for their contribution and explained that the revision of that input was not finished yet. Some comments had been already taken into account while others required further reflection on the Commission side.

Further, the Commission services explained that graphics, tables and drawings are still missing.

The Commission services opened the floor to get the views of the delegates. The main points of discussion were the following:

- The recommended criteria for the accreditation of service providers should be redrafted to make clear that this has an advisory role but not an obligation for Member States.

- The updated version of the EU standard allows for the inclusion of attachments within the structured data. In general, the treatment of attachments should be clarified.
- The definition of the issuance, reception and transmission of an invoice can be improved.
- More consistency is needed in the use of issuance and issuing.
- There were different views on how the correction of invoices should be handled. The rules on the standard should be taken into account.
- Reporting of the VAT rate and the amount of VAT due. These issues were treated at the VAT Committee and it would be advisable to move forward with the correspondent guidelines.
- The treatment of payments on account needs to be clarified.
- The definition of what is a transaction should be improved and more examples are needed.
- Disagreement on the chapter on transitional measures.
- Discrepancies in some of the examples while more examples should be added.
- In case of B2B transaction the supplier should treat the customer as a B even if the VAT number is not known yet.
- Further clarification on the use of hybrid invoices and extensions for intra-Community transactions.
- Use of EDIFACT.
- The references to sanctions and penalties and the treatment of reporting of data not required should be revised.
- Formal controls are not a prerequisite for the validity of an invoice.
- The reporting of the nature of the goods for sensitive goods needs to be revisited.
- Whether the bank account field should be filled in in any case.

The Commission services invited the delegates to submit comments to this second draft by 24 March 2026.

4. NEXT MEETING

An on-line joint GFV/VEG meeting will take place on 25 June 2026 to discuss new versions of the Explanatory Notes. A last on-line joint GFV/VEG meeting is planned for 19 November 2026 to finalise the Explanatory Notes (for publication in 2027). External experts for the different parts of the proposal will also be invited to these meetings.

In addition, an online joint GFV/VEG meeting is also planned on 28 May 2026 (still to be confirmed) to present the studies on the challenges of VAT beyond ViDA and on financial services.

5. LIST OF PARTICIPANTS

Commission officials from DG TAXUD Unit C1 and the members of the Group on the Future of VAT as published in the Register of Commission Expert Groups and other similar entities¹.

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¹ [Register of Commission expert groups and other similar entities](#)
