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DIRECTORATE-GENERAL
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Indirect Taxation and Tax administration
Value Added Tax Policy

**VAT Expert Group
42nd meeting – 13 March 2026**

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VAT EXPERT GROUP¹

VEG No 136

SUMMARY MINUTES

**42ND MEETING
– 13 MARCH 2026 –**

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¹ Group of experts on value added tax to advise the Commission on the preparation of legislative acts and other policy initiatives in the field of VAT and to provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in that field.

1. APPROVAL OF THE AGENDA

The agenda ([document taxud.c.1\(2026\)1796860](#)) was not contested or discussed.

2. NATURE OF THE MEETING

The meeting was not open to the public.

3. LIST OF POINTS DISCUSSED

3.1. VEG No 133: First draft Explanatory Notes on Platform economy (CONFIDENTIAL)

The Commission services introduced the first draft of the platforms explanatory notes, explaining that this was a collaborative and ongoing process and that examples and diagrams would be added in later drafts. The Commission services drew the members' attention to the treatment of chain transactions, the obligation of the underlying supplier to provide a VAT number if they have one, and the distinction between the deemed supplier regime (DSR) and the travel agents' scheme (TOMS).

The comments received from members were generally positive, and focussed mainly on:

- The need to provide more examples - in particular relating to chain transactions;
- The need for Member States to provide information in good time (at least one year before implementation);
- Further clarity on the distinction between TOMS and the DSR (examples of when a platform is 'acting in their own name' and when not), Article 28 and Article 28a (ref. Fenix case - C-695/20), and DSR and OSS;
- The need for examples of the kind of validation of the VAT identification number the platform is required to carry out (and a 'safe harbour' principle);
- How to deal with other forms of passenger transport (rickshaws, horse/cart etc);
- How to deal with adjustments;
- How to deal with platforms acting as deemed supplier when they should not be, based on erroneous information from the underlying supplier;
- How to deal with the declaration by the underlying supplier to the platform;
- How smaller platforms will be made aware of their obligations.

The Commission services thanked members for their input and asked for written comments by 10 April 2026, in particular where members could provide examples of various scenarios.

3.2. VEG No 134: 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:

- Some members questioned the validation of the VAT status of a trader requesting to accelerate the work on an upgrade of Vies On the Web and to cover this issue in explanatory notes. The Commission underlined that, since 2021, providing a VAT number to the supplier should be sufficient.
- A member questioned the list of concerned traders considering the inclusion of the supplies to the ‘group of 4’ to the deemed supplier provision in Article 14a2.
- Finally, a member asked for the state of affairs regarding the work on securing the IOSS.

3.3. VEG No 135: 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 members of the VEG to the first draft, the Commission services thanked the members for their contribution and explained that the assessment of that input was not finished yet. Some comments had already been taken into account while others still required further reflection on the Commission side.

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

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

- A general presentation on how e-invoicing and DRR interact would help to understand how the whole system works.
- Clarify how the transmission of e-invoices can take place.
- Clarify if Member States can impose other invoice formats for transactions not covered by DRR.
- How to report the nature of the goods in case of sensitive goods.
- Treatment of hybrid invoices on intra-Community supplies and whether they have to be subject to agreement between the parties.

- Interaction between the issuance of invoices and the performance of controls on the e-invoice.
- Consistency in the use of compliant and conformant with the EU standard along the document.
- Use of EDIFACT.
- Clarify how the right to deduct can be exercised when the supplier does not comply with the obligation to issue an e-invoice.
- Criteria for sanctions and penalties, in particular during the initial period of application of the new rules.
- Interaction of the new rules on DRR with the reform of VIES.
- Need to conduct extensive testing before the entry into force of the rules.
- Ensure interoperability for the transmission of e-invoices cross-border.
- How e-invoices should be issued in case of continuous supplies.
- Clarify the scope of Article 273 and what is allowed or not to Member States in the field of reporting obligations.
- Clarify the Member State to which the data needs to be reported.
- What is a transaction for the purposes of reporting should be defined.
- How to report the VAT rate and VAT amount payable when these fields are not included in the e-invoice.
- Inclusion of fields as document type which are mandatory for the standard even though the VAT Directive does not require them.
- How the e-invoice should be issued when the customer has not communicated his/her VAT number.
- Impact of the rules for transactions with non-EU suppliers/customers.
- E-invoicing and reporting for domestic supplies and their interaction with the rules in Article 218 of the VAT Directive should be further developed.
- Clarify if it is possible to use extensions in domestic and intra-EU transactions and whether they are subject to agreement between the parties.

The Commission services thanked the members for their input and comments and invited them to submit written comments to this second draft by 10 April 2026.

3.4. AOB

The following points were raised:

- After internal consultation, the Commission services came to the conclusion that the acquisition of CBAM certificates cannot be assimilated to taxes, duties and other charges to be included in the taxable amount at import. CBAM is not aimed at raising revenue, it is a regulatory market measure.
- It was asked to the Commission services to consider including exempted educational services among those transactions where it is possible to have an option for taxation.
- The possible extension of Article 199a and 199b of the VAT Directive is being assessed. If there is a decision to extend the measure, it will take place before the end of the year.
- The Commission services are reflecting on a proposal related to the green economy, but at this stage it is not possible to provide further information.

4. NEXT MEETING

A joint on-line GFV²/VEG meeting will take place on 25 June 2026 to discuss new versions of the Explanatory Notes. A last on-line 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 attend the meeting.

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

5. LIST OF PARTICIPANTS

Commission services and the members of the VAT Expert Group as published in the Register of Commission Expert Groups³. Other external experts representing concerned sectors.

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² [Group on the Future of VAT](#) (GFV).

³ [Register of Commission expert groups and other similar entities](#)