



## Register of Commission expert groups and other similar entities

### Other Similar Entity

**Name:** Advisory Committee on Value Added Tax (X01843)  
(Active - Group which operates on a permanent basis)

**Abbreviation:** VAT Committee

**Policy Area:** Taxation

**Lead DG:** TAXUD - DG Taxation and Customs Union

**Type:** Formal, Permanent

**Scope:** Limited

**Mission:** The Group, set up under the Council VAT Directive with secretarial services provided by the Commission, aims at assuring a more uniform application of EU VAT provisions

**Task:** It is tasked with examining questions, raised by the chair or Member State representatives, concerning the application of EU VAT provisions

Other

**Contact:** TAXUD-unit-C1@ec.europa.eu

**Publication in RegExp:** 02 Jun 2006

**Creating Act:** Article 398 of Council Directive 2006/112/EC.

**Last updated:** 27 Aug 2015

## **Additional Information**

### **Activity Report**

Meetings twice a year. Documents of the meetings are published on the website of the Directorate General "Taxation and Customs Union".

[http://ec.europa.eu/taxation\\_customs/taxation/vat/key\\_documents/vat\\_committee/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/vat_committee/index_en.htm)

### **Selection Procedure (members)**

The national tax authorities are appointed by the Member States to represent them at the meetings, as they are the appropriate authorities to contribute to the different topics discussed at the meetings of the group.

### **Internal Rules of Procedure**

Enclosed

[Document 1](#)

(approx. 230 kb)

## Members

### Type D - Member State Authority

Country		Membership Status
Austria	1 Public Authorit(y-ies)	Member
Belgium	1 Public Authorit(y-ies)	Member
Bulgaria	1 Public Authorit(y-ies)	Member
Croatia	1 Public Authorit(y-ies)	Member
Cyprus	1 Public Authorit(y-ies)	Member
Czech Republic	1 Public Authorit(y-ies)	Member
Denmark	1 Public Authorit(y-ies)	Member
Estonia	1 Public Authorit(y-ies)	Member
Finland	1 Public Authorit(y-ies)	Member
France	1 Public Authorit(y-ies)	Member
Germany	1 Public Authorit(y-ies)	Member
Greece	1 Public Authorit(y-ies)	Member
Hungary	1 Public Authorit(y-ies)	Member
Ireland	1 Public Authorit(y-ies)	Member
Italy	1 Public Authorit(y-ies)	Member
Latvia	1 Public Authorit(y-ies)	Member
Lithuania	1 Public Authorit(y-ies)	Member
Luxembourg	1 Public Authorit(y-ies)	Member
Malta	1 Public Authorit(y-ies)	Member
Netherlands	1 Public Authorit(y-ies)	Member
Poland	1 Public Authorit(y-ies)	Member
Portugal	1 Public Authorit(y-ies)	Member
Romania	1 Public Authorit(y-ies)	Member
Slovakia	1 Public Authorit(y-ies)	Member
Slovenia	1 Public Authorit(y-ies)	Member
Spain	1 Public Authorit(y-ies)	Member
Sweden	1 Public Authorit(y-ies)	Member
United Kingdom	1 Public Authorit(y-ies)	Member

### Subgroups

No Subgroups assigned to this group.

## Statistics

### Number of Members: 28

Type A - Individual expert appointed in his/her personal capacity:	0	female: 0	male: 0
Type B - Individual expert appointed as representative of a common interest:	0	female: 0	male: 0
Type C - Organisation:	0		
Type D - Member State Authority:	28		

### Number of Alternate Members: 0

Type A - Individual expert appointed in his/her personal capacity:	0	female: 0	male: 0
Type B - Individual expert appointed as representative of a common interest:	0	female: 0	male: 0
Type C - Organisation:	0		
Type D - Member State Authority:	0		

### Number of Observers: 0

Type A - Individual expert appointed in his/her personal capacity:	0	female: 0	male: 0
Type B - Individual expert appointed as representative of a common interest:	0	female: 0	male: 0
Type C - Organisation:	0		
Type D - Member State Authority:	0		