



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Tax administration and fight against tax fraud**

Brussels, 10 July 2015  
TAXUD.C.4 D(2015) 3282757

## **REPORT OF MEETING**

- 1. Meeting:** 3<sup>rd</sup> Meeting of the SCAC-EG (Standing Committee on Administrative Cooperation - Expert Group)
- 2. Date:** 27 May 2015
- 3. Time:** 10.00-17.00
- 4. Subject:** Administrative co-operation in the field of value added tax (VAT)
- 5. Chairman:** Thomas CARROLL, Acting Head of the unit TAXUD/C4
- 6. Results:** See points below.

### **1. OPENING OF THE MEETING**

The Chairman of the meeting made a general introduction on behalf of the Commission.

### **2. ADOPTION OF THE AGENDA (SCAC-EG N°11)**

The agenda was approved subject to comments from Member States.

### **3. ADOPTION OF THE SUMMARY RECORD OF THE 1ST MEETING OF THE SCAC-EG ON 25 FEBRUARY 2015 (SCAC-EG N° 18)**

The Commission would take into consideration the written comments of one Member State and, if needed, will adapt the summary record.

### **4. FOR INFORMATION**

#### **4.1. SHORT UPDATE OF THE STATE OF PLAY AS CONCERNS**

- UPCOMING EVENTS (SEMINARS, WORKSHOPS,...)

Commission gave a short description of the state of play and listed the upcoming events and gave feedback about the past meetings and reminded Member States to send their statistics about administrative cooperation and VAT refund the soonest possible.

An update of the new system for reimbursement of costs linked to attending Committee meetings (AGM) was also presented to the delegates.

#### **4.2. LIST OF FISCALIS PROJECT GROUPS AND WORKSHOPS (SCAC-EG NO 20)**

The Commission presented the list of project groups and workshops under the Fiscalis Programme related with administrative cooperation or fight against fraud.

#### **4.3. FEEDBACK FROM SCIT (ORAL)**

The Commission presented a summary of the last SCIT meeting and provided clarifications on the different points raised by Member States.

#### **4.4. MINI ONE STOP SHOP:**

The Commission gave the state of play as regards the MOSS project and replied to the comments of the Member States. The VAT-MOSS web portal was also presented to the delegates and clarifications have been given to their comments.

The Commission provided the Member States with an organigram of DG TAXUD Directorate C mentioning the competence of each service.

### **5. FOR DISCUSSION AND /OR APPROVAL**

#### **5.1. INFORMATION EXCHANGE CONCERNING CARS (SCAC-EG N° 21): EUROFISC WF2 AND EUCARIS – FOR DISCUSSION**

The Commission presented an update on the potential use of EUCARIS network.

Several Member States supported the initiative, one shared its experience and the Commission clarified some points about the EUCARIS Treaty and the exchange of information.

#### **5.2. VIES – UPDATE OF DOMESTIC DATABASES WITH EU-VAT ID NRS (SCAC-EG N° 22) – FOR DISCUSSION AND APPROVAL**

As requested during the 2<sup>nd</sup> meeting of the SCAC-EG, the Commission provided further clarifications on the case of MOSS operators using VIES-on-the-Web for validating the VAT numbers of their business customers and Member States opted for one of the three presented option to be implemented.

#### **5.3. ADMINISTRATIVE COOPERATION AND VAT CONTROL AND COLLECTION: FOR DISCUSSION AND APPROVAL;**

- Feedback from the Fiscalis workshop FWS026 in Madrid (oral)
- Action plan for the prioritised recommendations (SCAC-EG 23)

The Commission provided the results of the Madrid workshop. The minutes of the workshop and the proposed prioritisation of the action points could be found on PICS.

The Commission clarified the points commented by some Member states and concluded that the vast majority agreed with some modifications to the working document to be considered.

## **6. ANY OTHER BUSINESS**

The Commission proposed to modify the rules of procedure to allow SCAC-EG to refer IT matters to SCIT, which till now was reserved to SCAC. The Member States agreed and asked the Commission to send a written proposal.

**NEXT MEETING** : October 2015

## **ATTENDANCE LIST**

(27 May 2015)

### **BELGIUM**

Ministry of Finance

### **BULGARIA**

National Revenue Agency

### **CZECH REPUBLIC**

Financial Administration

### **DENMARK**

SKAT

### **GERMANY**

Bundesministerium der Finanzen

### **IRELAND**

Revenue Commissioners

### **ESTONIA**

Estonian Tax and Customs Board

### **GREECE**

Ministry of Finance

### **SPAIN**

AEAT

### **FRANCE**

DGFIP

### **CROATIA**

Tax Administration

### **ITALY**

Department of Finance

Revenue Agency

### **CYPRUS**

VAT Service

### **LATVIA**

State Revenue Service

### **LITHUANIA**

State Tax Inspectorate under the Ministry of Finance

### **LUXEMBOURG**

Administration de l'enregistrement et des domaines

### **HUNGARY**

National Tax and Customs Administration

### **MALTA**

Ministry of Finance, VAT Department

**The NETHERLANDS**

Ministry of Finance

**AUSTRIA**

Ministry of Finance

**POLAND**

Ministry of Finance

**PORTUGAL**

Ministry of Finance

**ROMANIA**

AMAF – The Tax Agency

**SLOVENIA**

Tax Administration

**SLOVAK REPUBLIC**

Financial Directorate

**FINLAND**

Tax Administration

**SWEDEN**

Swedish Tax Agency

**UNITED KINGDOM**

HM Revenue and Customs

**The COMMISSION:**

Taxud (C4)            Thomas CARROLL (Chairman)

Taxud (C1)

Taxud (C5)

Taxud R1)