



Brussels, 19 August 2024

CM 3902/24

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Working Party on Tax Questions (Indirect Taxation - VAT)

Date: 9 September 2024

Time: 10:00

Venue: EUROPA BUILDING

Rue de la Loi 167, 1048 BRUSSELS

Format: 2+2

1. IOSS (incl. customs-related aspects)
 - i. Alternative solution to a mandatory IOSS and fall-back rule
 - ii. Proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT
 - *Exchange of views*
2. Proposals on an electronic VAT exemption certificate
 - *Exchange of views*
3. Any other business