



**Council of the European Union**  
General Secretariat

**Brussels, 16 September 2019**

**CM 3968/2/19**  
**REV 2**

**FISC**  
**ECOFIN**  
**UD**

### **COMMUNICATION**

#### **NOTICE OF MEETING AND PROVISIONAL AGENDA**

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

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Date: 24 September 2019

Time: 10.30

Venue: EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

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1. European Court of Auditors' Special Report No 12/2019: "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved" (OJ C 241, 17.07.2019, p. 8).
2. Transmission and exchange of VAT relevant payment data to fight e-commerce VAT fraud
  - Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers.
  - Proposal for a COUNCIL REGULATION amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in order to combat VAT fraud.

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NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.