



Council of the European Union
General Secretariat

Brussels, 14 October 2019

CM 4334/19

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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact: ecomp2b.taxpolicy@consilium.europa.eu

Tel./Fax: +32.2-281.4796/2986

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

Date: 23 October 2019

Time: 10.00

Venue: EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

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)
 - Draft Council conclusions
2. Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises
 - Exchange of views
3. 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
 - Exchange of views.

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