

Interinstitutional files: 2022/0407 (CNS)

Brussels, 04 July 2023

WK 9178/2023 INIT

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From:	Presidency
To:	Delegations
Subject:	Presidency steering note for the 19-20 July WPTQ meeting

Presidency Steering Note for the VIDA meeting on 19-20 July 2023

The Presidency would like to outline the structure of the two-day meeting dedicated to the VAT in the Digital Age package on 19 and 20 July 2023.

1. 19 July 2023, 10:00 am

The first day will be <u>mainly dedicated to the Platform Economy</u> part of the proposal. The Presidency has provided a compromise text (WK 9111/23), and a steering note to better explain the amendments of Article 135(3) and Article 177, third subparagraph (WK 9113/23).

The Presidency will proceed <u>article</u> by <u>article</u> through the provisions of the VAT Directive and the Implementing Regulation. With regard to the changes in 135(3) and 177, the Presidency would like delegations to focus on the <u>questions posed in the steering note</u>.

The Presidency also plans to discuss one part of the SVR-related provisions, more specifically those related to second hand goods – works of arts and antiques. The Presidency has provided a short note on these provisions with questions (WK 9116/23), and the Commission will hold a presentation. Delegations will be invited to answer the questions in the note.

2. 20 July 2023, 10:00 am

The second day will be devoted to the <u>SVR-related provisions</u>. A compromise text has been made available on the Delegates Portal (WK 9115/23), together with a note on transfer of own goods (WK 9133/23).

On <u>transfers of own goods</u>, the Commission will hold a presentation, and delegations will be invited to answer the questions provided in the Presidency note.

After the presentation, the Presidency will go through the text <u>article by article</u>.

