

Consultations of the VAT Committee as at 01/09/2025

Meeting No	Consultation completed	Member State	Working paper No	Article of Council Directive 2006/112/EC	Subject matter
2	13-14/06/1978	Belgium	XV/12/78	Article 27	Intra-Community acquisition of goods - Supply of services
2	13-14/06/1978	Belgium	XV/276/77	Article 155	Exemptions transactions international trade - Warehouses
2	13-14/06/1978	Belgium	XV/276/77	Article 164(1)	Exemptions transactions trade between Member States - Export
2	13-14/06/1978	Belgium	XV/14/78	Article 281	Special scheme for small enterprises
3	28/06/1978	Germany	XV/157/78	Article 11	Taxable persons - VAT Grouping
3	28/06/1978	Germany	XV/158/78	Article 155	Exemptions transactions international trade - Warehouses
3	28/06/1978	Germany	XV/159/78- XV/160/78	Article 281	Special scheme for small enterprises
4	9-10/11/1978	United Kingdom	XV/279/78	Article 155	Exemptions transactions international trade - Warehouses
5	14-15/06/1979	France	XV/111/79	Article 281	Special scheme for small enterprises
5	14-15/06/1979	France	XV/112/79	Article 155	Exemptions transactions international trade - Warehouses
5	14-15/06/1979	Denmark	XV/90/79	Article 11	Taxable persons - VAT Grouping
5	14-15/06/1979	Denmark	XV/94/79	Article 27	Intra-Community acquisition of goods - Supply of services
6	9-10/01/1980	Netherlands	XV/265/79	Article 11	Taxable persons - VAT Grouping
6	9-10/01/1980	Belgium	XV/272/79	Article 177	Restriction on the right of deduction
7	4-5/03/1980	Italy	XV/15/80	Article 177	Restriction on the right of deduction
7	4-5/03/1980	Italy	XV/28/80	Article 164(1)	Exemptions transactions trade between Member States - Export
7	4-5/03/1980	Italy	XV/29/80	Article 155	Exemptions transactions international trade - Warehouses
6+7+8+9	6-7/5 & 4/6/1980	United Kingdom	XV/260/79	Article 11	Taxable persons - VAT Grouping
6+7+8+9	6-7/5 & 4/6/1980	Ireland	XV/291/79	Article 11	Taxable persons - VAT Grouping
7+8+9	6-7/5 & 4/6/1980	Denmark	XV/263/79	Article 11	Taxable persons - VAT Grouping
7+8+9	6-7/5 & 4/6/1980	Netherlands	XV/265/79	Article 11	Taxable persons - VAT Grouping
7+8+9	6-7/5 & 4/6/1980	Italy	XV/30/80	Article 281	Special scheme for small enterprises
8+9	6-7/5 & 4/6/1980	Ireland	XV/99/80	Article 27	Intra-Community acquisition of goods - Supply of services
8+9	6-7/5 & 4/6/1980	Ireland	XV/91/80	Article 155	Exemptions transactions international trade - Warehouses
8+9	6-7/5 & 4/6/1980	Ireland	XV/91/80	Article 164(1)	Exemptions transactions trade between Member States - Export
8+9	6-7/5 & 4/6/1980	Ireland	XV/100/80	Article 191	Adjustment of deduction
11	10-11/03/1981	Netherlands	XV/218/80	Article 164(1)	Exemptions transactions trade between Member States - Export
11	10-11/03/1981	United Kingdom	XV/13/81	Article 191	Adjustment of deduction
13	15-16/12/1981	Germany	XV/252/81	Article 177	Restriction on the right of deduction
16	30/11&1/12/1983	Italy	XV/136/83	Article 177	Restriction on the right of deduction
17	4-5/07/1984	United Kingdom	XV/103/84	Article 155	Exemptions transactions international trade - Warehouses
19	12/11/1985	United Kingdom	XV/221/85	Article 155	Exemptions transactions international trade – Warehouses

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19	12/11/1985	Italy	-	Article 281	Special scheme for small enterprises
20	4-5-6/06/1986	Italy	XV/131/86	Article 177	Restriction on the right of deduction
20	4-5-6/06/1986	United Kingdom	XV/150/86	Article 11	Taxable persons - VAT Grouping
25	10-11/04/1989	Germany	XV/1609/88	Article 281	Special scheme for small enterprises
25	10-11/04/1989	United Kingdom	XXI/135/89	Article 27	Intra-Community acquisition of goods - Supply of services
25	10-11/04/1989	United Kingdom	XXI/244/89	Article 191	Adjustment of deduction
27	11-12/12/1989	Germany	XXI/877/89	Article 155	Exemptions transactions international trade - Warehouses
27	11-12/12/1989	United Kingdom	XXI/1567/89	Article 155	Exemptions transactions international Trade - Warehouses
28	9-10/07/1990	Italy	XXI/899/90	Article 177	Restriction on the right of deduction
30	13-14/05/1991	United Kingdom	XXI/1228/90	Article 155	Exemptions transactions international trade - Warehouses
34	23-24/11/1992	Denmark	XXI/822/92	Article 11	Taxable persons - VAT Grouping
34	23-24/11/1992	Portugal	XXI/1085/92	Article 155	Exemptions transactions international trade - Warehouses
38	25/05/1993	Greece	XXI/386/93 - XXI/618/93	Article 164(1)	Exemptions transactions trade between Member States - Export
38-39	5-6/07/1993	Ireland	XXI/1084/93	Article 155	Exemptions transactions international trade - Warehouses
40	19-20/10/1993	Belgium	XXI/1407/93	Article 155	Exemptions transactions international trade - Warehouses
40	19-20/10/1993	Netherlands	XXI/1800/93	Article 155	Exemptions transactions international trade - Warehouses
40	19-20/10/1993	United Kingdom	XXI/1711/93	Article 11	Taxable persons - VAT Grouping
41	28/02 & 1/03/1994	Ireland	XXI/710/94	Article 164(1)	Exemptions transactions trade between Member Sates. - Export
42	15-16/09/1994	Denmark	XXI/1783/94	Article 155	Exemptions transactions international trade - Warehouses
44	23/01/1995	BE-DK-DE-FR-IT- NL-LUX-UK	XXI/425/95	Article 318	Simplified arrangements - Margin scheme
45	25-26/04/1995	Finland-Sweden	XXI/344/95	Article 27	Intra-Community acquisition of goods - Supply of services
45	25-26/04/1995	Austria-Greece - Ireland-Sweden	XXI/345/95	Article 318	Simplified arrangements - Margin scheme
45	25-26/04/1995	Austria-Finland	XXI/388/95	Article 11	Taxable persons - VAT Grouping
45	25-26/04/1995	Austria-Finland	XXI/389/95	Article 191	Adjustment of deduction
45	25-26/04/1995	Austria	XXI/391/95	Article 281	Special scheme for small enterprises
45	25-26/04/1995	United Kingdom	XXI/424/95	Article 11	Taxable persons - VAT Grouping
45	25-26/04/1995	Finland	XXI/569/95	Article 155	Exemptions transactions international trade - Warehouses
45	25-26/04/1995	United Kingdom	XXI/570/95	Article 155	Exemptions transactions international trade - Warehouses
46	16/10/1995	Finland	XXI/389/95	Article 191	Adjustment of deduction
47	11-12/03/1996	Finland	196	Article 318	Simplified arrangements - Margin scheme

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47	11-12/03/1996	France	197	Article 155	Exemptions transactions international trade - Warehouses
47	11-12/03/1996	Italy	200	Article 177	Restriction on the right of deduction
48	25/06/1996	Denmark	204	Article 155	Exemptions transactions international trade - Warehouses
49	8-9/10/1996	Italy	200	Article 177	Restriction on the right of deduction
49	8-9/10/1996	Spain	205	Article 318	Simplified arrangements - Margin scheme
49	8-9/10/1996	United Kingdom	206	Article 11	Taxable persons - VAT Grouping
49	8-9/10/1996	Greece	220	Article 155	Exemptions transactions international trade - Warehouses
52	28-29/05/1997	United Kingdom	224	Article 155	Exemptions transactions international trade - Warehouses
52	28-29/05/1997	Finland	227	Article 155	Exemptions transactions international trade - Warehouses
52	28-29/05/1997	Italy	231	Article 155	Exemptions transactions international trade - Warehouses
52	28-29/05/1997	Greece	233	Article 281	Special scheme for small enterprises
52	28-29/05/1997	Portugal	234	Article 281	Special scheme for small enterprises
53	4-5/11/1997	Italy	238	Article 281	Special scheme for small enterprises
54	16-17-18/02/1998	Spain	253	Article 281	Special scheme for small enterprises
55	10-11/06/1998	Italy	200	Article 177	Restriction on the right of deduction
55	10-11/06/1998	Italy	231	Article 155	Exemptions transactions international trade - Warehouses
55	10-11/06/1998	Sweden	255	Article 11	Taxable persons - VAT Grouping
56	13-14/10/1998	Sweden	264	Article 155	Exemptions transactions international trade - Warehouses
-	1998	Belgium	244	Article 11	Taxable persons - VAT Grouping
58	23/06/1999	United Kingdom	279	Article 11	Taxable persons - VAT Grouping
59	29/11/1999	United Kingdom	288	Article 352	Special scheme investment gold - Bullion market
59	29/11/1999	Italy	291	Article 177	Restriction on the right of deduction
60	20-21/03/2000	United Kingdom	293	Article 11	Taxable persons - VAT Grouping
60	20-21/03/2000	Austria	298	Article 281	Special scheme for small enterprises
62	14/11/2000	Italy	321	Article 177	Restriction on the right of deduction
63	17/07/2001	Austria	323	Article 281	Special scheme for small enterprises
64	20/03/2002	United Kingdom	346	Article 281	Special scheme for small enterprises
64	20/03/2002	Denmark	347	Article 11	Taxable persons - VAT Grouping
66	20/11/2002	Austria	371	Article 177	Restriction on the right of deduction
67	08/01/2003	Austria	377	Article 177	Restriction on the right of deduction
69	04/06/2003	Finland	385	Article 238(1)	Obligations - simplified invoicing
69	04/06/2003	United Kingdom	388	Article 281	Special scheme for small enterprises
70	25/09/2003	Denmark	391	Article 238(1)	Obligations - simplified invoicing

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70	25/09/2003	Spain	393	Article 238(1)	Obligations - simplified invoicing
70	25/09/2003	Luxemburg	395	Article 238(1)	Obligations - simplified invoicing
70	25/09/2003	United Kingdom	396	Article 238(1)	Obligations - simplified invoicing
70	25/09/2003	Austria	399	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	France	400	Article 27	Intra-community acquisition of goods - Supply of services
71	15-16/12/2003	France	402	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Greece	403	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Netherlands	404	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Sweden	416	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Germany	418	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Ireland	426	Article 238(1)	Obligations - simplified invoicing
71	15-16/12/2003	Germany	427	Article 155	Exemptions transactions international Trade - Warehouses
72	26/03/2004	Austria	433	Article 281	Special scheme for small enterprises
72	26/03/2004	United Kingdom	434	Article 191	Adjustment of deduction
72	26/03/2004	Belgium	439	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Czech Republic	405	Article 281	SME - Simplified procedures charging & collection
73	13/05/2004	Estonia	407	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Cyprus	408	Article 11	Taxable persons - VAT Grouping
73	13/05/2004	Cyprus	409	Article 155	Exemptions transactions international Trade - Warehouses
73	13/05/2004	Latvia	410	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Cyprus	411	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Cyprus	412	Article 281	SME - Simplified procedures charging & collection
73	13/05/2004	Cyprus	413	Article 318	Simplified arrangements - Margin scheme
73	13/05/2004	Lithuania	415	Article 155	Exemptions transactions international trade - Warehouses
73	13/05/2004	Poland	429	Article 155	Exemptions transactions international trade - Warehouses
73	13/05/2004	United Kingdom	434	Article 191	Adjustment of deduction
73	13/05/2004	Czech Republic	440	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Poland	441	Article 281	SME - Simplified procedures charging & collection
73	13/05/2004	Poland	442	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Lithuania	445	Article 238(1)	Obligations - simplified invoicing
73	13/05/2004	Portugal	446	Article 238(1)	Obligations - simplified invoicing
73+74	29/06/2004	Slovakia	414	Article 238(1)	Obligations - simplified invoicing
74	29/06/2004	Slovenia	451	Article 155	Exemptions transactions international trade - Warehouses

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75	14/10/2004	Estonia	458	Article 155	Exemptions transactions international trade - Warehouses
75	14/10/2004	Hungary	459	Article 155	Exemptions transactions international trade - Warehouses
75	14/10/2004	Cyprus	468	Article 281	Special scheme for small enterprises
76	22/02/2005	United Kingdom	470	Article 155	Exemptions transactions international trade - Warehouses
76	22/02/2005	Hungary	476	Article 352	Special scheme for small enterprises
76	22/02/2005	Hungary	478	Article 318	Simplified arrangements - Margin scheme
76	22/02/2005	Hungary	485	Article 281	SME - Simplified procedures charging & collection
77	23/05/2005	Belgium	488	Article 155	Exemptions transactions international trade - Warehouses
77	23/05/2005	Portugal	489	Article 281	Special scheme for small enterprises
77	23/05/2005	Poland	492	Article 318	Simplified arrangements - Margin scheme
77	23/05/2005	Finland	499	Article 27	Intra-Community acquisition of goods - Supply of services
78	18/11/2005	France	504	Article 238(1)	Obligations - simplified invoicing
78	18/11/2005	Austria	512	Article 177	Restriction on the right of deduction
79	14/06/2006	Slovakia	515	Article 238(1)	Obligations - simplified invoicing
79	14/06/2006	Ireland	523	Article 11	Taxable persons - VAT Grouping
79+80	14/06/2006 & 08/11/2006	Poland	517	Article 155	Exemptions transactions international trade - Warehouses
80	08/11/2006	Ireland	528	Article 11	Taxable persons - VAT Grouping
80	08/11/2006	Cyprus	539	Article 281	SME - Simplified procedures charging & collection
81	25/04/2007	Slovenia	543	Article 155	Exemptions transactions international trade - Warehouses
81	25/04/2007	Estonia	544	Article 11	Taxable persons - VAT Grouping
82	30/11/2007	Sweden	557	Article 27	Intra-Community acquisition of goods - Supply of services
82	30/11/2007	Austria	558	Article 177	Restriction on the right of deduction
82+83	30/11/2007 & 28-29/02/2008	BE-ES-Irel.-UK-RO-CZ-HU	556	Article 11	Taxable persons - VAT Grouping
86	18-19/03/2009	Slovakia	601	Article 11	Taxable persons - VAT Grouping
87	22/04/2009	Romania	613	Article 177	Restriction on the right of deduction
88	13-14/07/2009	Czech Republic	621	Article 318	Simplified arrangements - Margin scheme
88	13-14/07/2009	Greece	622	Article 281	Special scheme for small enterprises
88	13-14/07/2009	Poland	627	Article 238(1)	Obligations - simplified invoicing
89	30/09/2009	Poland	631	Article 177	Restriction on the right of deduction
90	11/12/2009	Romania	640	Article 238(1)	Obligations - simplified invoicing
90	11/12/2009	Latvia	641	Article 11	Taxable persons - VAT Grouping

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91	10-11-12/05/2010	Belgium	651	Article 155	Exemptions transactions international trade - Warehouses
91	10-11-12/05/2010	France	664	Article 155	Exemptions transactions international trade - Warehouses
92	7-8/12/2010	Romania	676	Article 238(1)	Obligations - simplified invoicing
92	7-8/12/2010	Spain	680	Article 11	Taxable persons - VAT Grouping
92	7-8/12/2010	Romania	683	Article 177	Restriction on the right of deduction
93	01/07/2011	Luxemburg	694	Article 155	Exemptions transactions international trade - Warehouses
93	01/07/2011	Spain	701	Article 155	Exemptions transactions international trade - Warehouses
94	19/10/2011	Romania	710	Article 177	Restriction on the right of deduction
-	03/2012	Ireland	720	Article 102	Reduced rates electricity
-	03/2012	Poland	723	Article 177	Restriction on the right of deduction
97	26/03/2012	Spain	739	Article 238(1)	Obligations - simplified invoicing
97	26/03/2012	Romania	740	Article 238(1)	Obligations - simplified invoicing
-	08/2012	Italy	734	Article 155	Exemptions transactions international trade - Warehouses
-	10/2012	Denmark	742	Article 238(1)	Obligations - simplified invoicing
-	12/2012	Finland	746	Article 238(1)	Obligations - simplified invoicing
-	12/2012	Italy	748	Article 167a	Deduction - Cash accounting
-	01/2013	Austria	749	Article 167a	Deduction - Cash accounting
-	01/2013	Belgium	751	Article 155	Exemptions transactions international trade - Warehouses
99	03/07/2013	Croatia	766	Article 155	Exemptions transactions international trade - Warehouses
-	11/2013	Romania	779	Article 155	Exemptions transactions international trade - Warehouses
-	12/2013	Croatia	766-ADD	Article 155	Exemptions transactions international trade - Warehouses
-	01/2014	Spain	780	Article 167a	Deduction - Cash accounting
-	02/2014	Sweden	789	Article 155	Exemptions transactions international trade - Warehouses
-	03/2014	Belgium	796	Article 102	Reduced rates electricity
-	07/2014	Croatia	804	Article 155	Exemptions transactions international trade - Warehouses
-	08/2014	Austria	806	Article 238(1)	Obligations - simplified invoicing
-	09/2014	Austria	805	Article 281	SME - Simplified procedures charging & collection
-	11/2014	Greece	820	Article 167a	Deduction - Cash accounting
-	12/2014	Sweden	822	Article 238(1)	Obligations - simplified invoicing
-	01/2015	Denmark	827	Article 155	Exemptions transactions international trade - Warehouses
-	02/2015	Luxemburg	830	Article 155	Exemptions transactions international trade - Warehouses
105	26/10/2015	Hungary	877	Article 11	Taxable persons - VAT Grouping
106	02/2016	Belgium	888	Article 155	Exemptions transactions international trade - Warehouses

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107	04/2016	Latvia	900	Article 167a	Deduction - Cash accounting
108	01/2017	Croatia	915	Article 102	Reduced rates - Electricity
109	27/02/2018	Romania	927	Article 102	Reduced rates - District heating
109	27/02/2018	Belgium	929	Article 27	Work on immovable property - Service for consideration
109	27/02/2018	Italy	933	Article 11	Taxable persons - VAT Grouping
110	12/06/2018	Malta	942	Article 11	Taxable persons - VAT Grouping
110	12/06/2018	Luxembourg	948 + 948rev	Article 11	Taxable persons - VAT Grouping
-	21/06/2018	Italy	953	Article 155	Exemptions energy products - Warehouses
-	21/11/2018	Slovakia	957	Article 155	Exemptions transactions international trade - Warehouses
111	30/11/2018	Italy	959	Article 11	Taxable persons - VAT Grouping - adaptations
112	12/04/2019	Italy	965	Article 238	Simplified invoicing
112	12/04/2019	Portugal	966	Article 102	Reduced rates - Electricity and natural gas
-	16/12/2019	Croatia	984	Article 167a	Deduction - Cash accounting
116	12/06/2020	Denmark	988	Article 27	Intangible property to be treated as a supply for consideration
116	12/06/2020	Portugal	992	Article 102	Reduced rates on certain supplies of electricity
117	16/11/2020	Poland	997	Article 11	Taxable persons - VAT Grouping
117	16/11/2020	Poland	997-ADD	Article 11	Taxable persons - VAT Grouping
117	16/11/2020	Croatia	999	Article 167a	Cash accounting
117	16/11/2020	France	1002	Article 11	Taxable persons - VAT Grouping
118	19/04/2021	Romania	1009	Article 167a	Cash accounting
118	19/04/2021	Romania	1009-ADD	Article 167a	Cash accounting
-	15/07/2021	Spain	1017	Article 102	Reduced rates on certain supplies of electricity
119	22/11/2021	Estonia	1024	Article 318	Global margin scheme
119	22/11/2021	Estonia	1024-ADD	Article 318	Global margin scheme
119	22/11/2021	Poland	1028	Article 155	VAT warehousing arrangements in the fuel sector
119	22/11/2021	Poland	1028-ADD	Article 155	VAT warehousing arrangements in the fuel sector
-	23/12/2021	Poland	1030	Article 102	Reduced rates - Electricity and district heating
-	07/01/2022	Spain	1031	Article 102	Reduced rates - Electricity
120	02/02/2022	Romania	1032	Article 102	Reduced rates - District heating
120	28/03/2022	Romania	1032-ADD	Article 102	Reduced rates - District heating
120	28/02/2022	Belgium	1035	Article 102	Reduced rates - Electricity
120	28/03/2022	Belgium	1035-ADD	Article 102	Reduced rates - Electricity

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121	18/03/2022	Denmark	1047	Article 318	Global margin scheme
121	29/06/2022	France	1048	Article 11	Taxable persons - VAT grouping - follow-up
123	20/11/2023	Czechia	1072	Article 177	Deduction - Partial exclusion
124	11/04/2024	Slovenia	1083	Article 11	Taxable persons - VAT Grouping
124	11/04/2024	Germany	1085	Article 281	SME - Simplified procedures charging & collection
125	18/11/2024	Germany	1088	Article 318	Global margin scheme
125	18/11/2024	Poland	1094	Article 155	Exemptions transactions international trade - Warehouses
125	18/11/2024	Portugal	1096	Article 11	Taxable persons - VAT Grouping
125	18/11/2024	Czechia	1098	Article 11	Taxable persons - VAT Grouping - update
127	14/05/2025	Slovakia	1104	Article 11	Taxable persons - VAT Grouping