

Consultations of the VAT Committee as at 01/07/2022

Meeting Nr.	Consultation completed	Member State	Working Paper nr.	Article of DIRECTIVE 112/06	Subject matter
2	13-14/6/1978	Belgium	XV/12/78	Article 27	Intra-Community acquisition of goods - Supply of services
2	13-14/6/1978	Belgium	XV/276/77	Article 155	Exemptions transactions international trade - Warehouses
2	13-14/6/1978	Belgium	XV/276/77	Article 164(1)	Exemptions transactions trade between Member States - Export
2	13-14/6/1978	Belgium	XV/14/78	Article 281	Special scheme for small enterprises
3	28-06-78	Germany	XV/157/78	Article 11	Taxable persons - VAT Grouping
3	28-06-78	Germany	XV/158/78	Article 155	Exemptions transactions international trade - Warehouses
3	28-06-78	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	14-15/6/1979	France	XV/111/79	Article 281	Special scheme for small enterprises
5	14-15/6/1979	France	XV/112/79	Article 155	Exemptions transactions international trade - Warehouses
5	14-15/6/1979	Denmark	XV/90/79	Article 11	Taxable persons - VAT Grouping
5	14-15/6/1979	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	12-11-85	United Kingdom	XV/221/85	Article 155	Exemptions transactions international trade - Warehouses

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19	12-11-85	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	25-05-93	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	28/2 & 1/3/1994	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	23-01-95	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	16-10-95	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	25-06-96	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	23-06-99	United Kingdom	279	Article 11	Taxable persons - VAT Grouping
59	29-11-99	United Kingdom	288	Article 352	Special scheme investment gold - Bullion market
59	29-11-99	Italy	291	Article 177	Restriction on the right of deduction
60	20-21/3/2000	United Kingdom	293	Article 11	Taxable persons - VAT Grouping
60	20-21/3/2000	Austria	298	Article 281	Special scheme for small enterprises
62	14-11-00	Italy	321	Article 177	Restriction on the right of deduction
63	17-07-01	Austria	323	Article 281	Special scheme for small enterprises
64	20-03-02	United Kingdom	346	Article 281	Special scheme for small enterprises
64	20-03-02	Denmark	347	Article 11	Taxable persons - VAT Grouping
66	20-11-02	Austria	371	Article 177	Restriction on the right of deduction
67	08-01-03	Austria	377	Article 177	Restriction on the right of deduction
69	04-06-03	Finland	385	Article 238(1)	Obligations - simplified invoicing
69	04-06-03	United Kingdom	388	Article 281	Special scheme for small enterprises
70	25-09-03	Denmark	391	Article 238(1)	Obligations - simplified invoicing

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70	25-09-03	Spain	393	Article 238(1)	Obligations - simplified invoicing
70	25-09-03	Luxemburg	395	Article 238(1)	Obligations - simplified invoicing
70	25-09-03	United Kingdom	396	Article 238(1)	Obligations - simplified invoicing
70	25-09-03	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	26-03-04	Austria	433	Article 281	Special scheme for small enterprises
72	26-03-04	United Kingdom	434	Article 191	Adjustment of deduction
72	26-03-04	Belgium	439	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Czech Republic	405	Article 281	SME - Simplified procedures charging & collection
73	13-05-04	Estonia	407	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Cyprus	408	Article 11	Taxable persons - VAT Grouping
73	13-05-04	Cyprus	409	Article 155	Exemptions transactions international Trade - Warehouses
73	13-05-04	Latvia	410	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Cyprus	411	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Cyprus	412	Article 281	SME - Simplified procedures charging & collection
73	13-05-04	Cyprus	413	Article 318	Simplified arrangements - Margin scheme
73	13-05-04	Lithuania	415	Article 155	Exemptions transactions international trade - Warehouses
73	13-05-04	Poland	429	Article 155	Exemptions transactions international trade - Warehouses
73	13-05-04	United Kingdom	434	Article 191	Adjustment of deduction
73	13-05-04	Czech Republic	440	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Poland	441	Article 281	SME - Simplified procedures charging & collection
73	13-05-04	Poland	442	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Lithuania	445	Article 238(1)	Obligations - simplified invoicing
73	13-05-04	Portugal	446	Article 238(1)	Obligations - simplified invoicing
73+74	29-06-04	Slovakia	414	Article 238(1)	Obligations - simplified invoicing
74	29-06-04	Slovenia	451	Article 155	Exemptions transactions international trade - Warehouses

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75	14-10-04	Estonia	458	Article 155	Exemptions transactions international trade - Warehouses
75	14-10-04	Hungary	459	Article 155	Exemptions transactions international trade - Warehouses
75	14-10-04	Cyprus	468	Article 281	Special scheme for small enterprises
76	22-02-05	United Kingdom	470	Article 155	Exemptions transactions international trade - Warehouses
76	22-02-05	Hungary	476	Article 352	Special scheme for small enterprises
76	22-02-05	Hungary	478	Article 318	Simplified arrangements - Margin scheme
76	22-02-05	Hungary	485	Article 281	SME - Simplified procedures charging & collection
77	23-05-05	Belgium	488	Article 155	Exemptions transactions international trade - Warehouses
77	23-05-05	Portugal	489	Article 281	Special scheme for small enterprises
77	23-05-05	Poland	492	Article 318	Simplified arrangements - Margin scheme
77	23-05-05	Finland	499	Article 27	Intra-Community acquisition of goods - Supply of services
78	18-11-05	France	504	Article 238(1)	Obligations - simplified invoicing
78	18-11-05	Austria	512	Article 177	Restriction on the right of deduction
79	14-06-06	Slovakia	515	Article 238(1)	Obligations - simplified invoicing
79	14-06-06	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	08-11-06	Ireland	528	Article 11	Taxable persons - VAT Grouping
80	08-11-06	Cyprus	539	Article 281	SME - Simplified procedures charging & collection
81	25-04-07	Slovenia	543	Article 155	Exemptions transactions international trade - Warehouses
81	25-04-07	Estonia	544	Article 11	Taxable persons - VAT Grouping
82	30-11-07	Sweden	557	Article 27	Intra-Community acquisition of goods - Supply of services
82	30-11-07	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	30-09-09	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	01-07-11	Luxemburg	694	Article 155	Exemptions transactions international trade - Warehouses
93	01-07-11	Spain	701	Article 155	Exemptions transactions international trade - Warehouses
94	19-10-11	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	26-03-12	Spain	739	Article 238(1)	Obligations - simplified invoicing
97	26-03-12	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	03-07-13	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	26-10-15	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	27-02-18	Romania	927	Article 102	Reduced rates - District heating
109	27-02-18	Belgium	929	Article 27	Work on immovable property - Service for consideration
109	27-02-18	Italy	933	Article 11	Taxable persons - VAT Grouping
110	12-06-18	Malta	942	Article 11	Taxable persons - VAT Grouping
110	12-06-18	Luxembourg	948 + 948rev	Article 11	Taxable persons - VAT Grouping
-	21-06-18	Italy	953	Article 155	Exemptions energy products - Warehouses
-	21-11-18	Slovakia	957	Article 155	Exemptions transactions international trade - Warehouses
111	30-11-18	Italy	959	Article 11	Taxable persons - VAT Grouping - adaptations
112	12-04-19	Italy	965	Article 238	Simplified invoicing
112	12-04-19	Portugal	966	Article 102	Reduced rates - Electricity and natural gas
-	16-12-19	Croatia	984	Article 167a	Deduction - Cash accounting
116	12-06-20	Denmark	988	Article 27	Intangible property to be treated as a supply for consideration
116	12-06-20	Portugal	992	Article 102	Reduced rates on certain supplies of electricity
117	16-11-20	Poland	997	Article 11	Taxable persons - VAT Grouping
117	16-11-20	Poland	997-ADD	Article 11	Taxable persons - VAT Grouping
117	16-11-20	Croatia	999	Article 167a	Cash accounting
117	16-11-20	France	1002	Article 11	Taxable persons - VAT Grouping
118	19-04-21	Romania	1009	Article 167a	Cash accounting
118	19-04-21	Romania	1009-ADD	Article 167a	Cash accounting
-	15-07-21	Spain	1017	Article 102	Reduced rates on certain supplies of electricity
119	22-11-21	Estonia	1024	Article 318	Global margin scheme
119	22-11-21	Estonia	1024-ADD	Article 318	Global margin scheme
119	22-11-21	Poland	1028	Article 155	VAT warehousing arrangements in the fuel sector
119	22-11-21	Poland	1028-ADD	Article 155	VAT warehousing arrangements in the fuel sector
-	23-12-21	Poland	1030	Article 102	Reduced rates - Electricity and district heating
-	07-01-22	Spain	1031	Article 102	Reduced rates - Electricity
120	02-02-22	Romania	1032	Article 102	Reduced rates - District heating
120	28-03-22	Romania	1032-ADD	Article 102	Reduced rates - District heating
120	28-02-22	Belgium	1035	Article 102	Reduced rates - Electricity
120	28-03-22	Belgium	1035-ADD	Article 102	Reduced rates - Electricity