



Brussels, 10.11.2022
C(2022) 7947 final

COMMISSION DECISION

of 10.11.2022

repealing Decision C(2018) 4422 renewing the mandate of the EU VAT Forum

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Whereas:

- (1) Commission Decision 2012/C 198/05¹ established the Commission expert group ‘EU VAT forum’. The tasks of that expert group were to provide a platform for dialogue between Member States’ tax authorities and business experts or tax practitioners on the practical aspects of value added tax (VAT) administration and to assist the Commission in promoting good practice in VAT administration. That Decision expired on 30 September 2018. Commission Decision C(2018) 4422² renewed the mandate of the ‘EU VAT Forum’ for an unlimited period.
- (2) Commission Decision 2012/C 188/02³ established the ‘VAT Expert Group’ to advise the Commission on VAT policy, especially on the preparation of legislative acts, and to also provide insight on the practical implementation of the policy. That expert group is composed of private organisations and individuals with competence in the area of VAT policy and its implementation.
- (3) On 24 February 2011 the Directorate-General for Taxation and Customs Union of the Commission established the informal Commission expert group ‘Group on the future of VAT’. According to its initial terms of reference, the group is to provide a forum for discussion with Member States’ experts on future VAT legislation and other VAT policy initiatives. That expert group is composed of representatives of Member States’ tax authorities.
- (4) Having in mind that VAT policy and its administration are necessarily intertwined, the work of the three expert groups (‘EU VAT Forum’, ‘VAT Expert Group’ and ‘Group on the future of VAT’) should be streamlined to ensure coherence and to allow for more complementarity of experts’ advice to the Commission.
- (5) The end of term of office of the appointed members of the ‘EU VAT Forum’ was 30 September 2022. The tasks of the ‘Group on the future of VAT’ have already been extended to the administration of VAT in its amended terms of reference of 2 June 2022⁴. As a result, the ‘VAT Expert Group’ and the ‘Group on the future of VAT’ will advise the Commission on VAT policy as well as on VAT administration, representing both public stakeholders (‘Group on the future of VAT’) and private stakeholders (‘VAT Expert Group’). Thus, as the tasks of the ‘EU VAT Forum’ were taken over by those expert groups, the operation of the ‘EU VAT Forum’ would no longer bring an

¹ Commission Decision 2012/C 198/05 of 3 July 2012 setting up the EU VAT forum (OJ C 198, 6.7.2012, p. 4).

² Commission Decision C(2018) 4422 of 16 July 2018 renewing the mandate of the EU VAT Forum.

³ Commission Decision 2012/C 188/02 of 26 June 2012 setting up a group of experts on value added tax (OJ C 188, 28.6.2012, p. 2).

⁴ Published in the ‘Register of Commission Expert Groups and Other Similar Entities’ on 6 June 2022.

added value to the existing exchange forums in the field of VAT policy and VAT administration. The expert group 'EU VAT Forum' should therefore be dissolved.

(6) Decision C(2018) 4422 should be repealed,

HAS DECIDED AS FOLLOWS:

Sole Article

Decision C(2018) 4422 is hereby repealed.

Done at Brussels, 10.11.2022

For the Commission
Paolo GENTILONI
Member of the Commission