MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
001	**1977/11/23-24**	**1.[1.a)]**	Article 11(B)(2)* – supply or importation of racehorses – standard value – scope for simplification – derogation	–	Taxable amount	Provision deleted by Council Directive 91/680/EEC [Abolition of fiscal frontiers].
001	**1977/11/23-24**	**1.[1.a)]**	Article 27* – supply or importation of racehorses – standard value – scope for simplification – derogation	395	Authorised derogations	
001	**1977/11/23-24**	**1.[1.b)]**	Article 28(3)(b)* – racehorse training fees – profession – scope for exemption – transitional derogation	371	Transitional derogations	
001	**1977/11/23-24**	**1.[1.b)]**	Article 28(3)(b)* – racehorse training fees – profession – scope for exemption – transitional derogation	X.B.02.	Transitional derogations	
001	**1977/11/23-24**	**1.[1.c)]**	Article 25* – racehorse training – flat-rate scheme for farmers – scope	295.1.2.	Flat-rate farmers	
001	**1977/11/23-24**	**1.[1.c)]**	Article 25* – racehorse training – flat-rate scheme for farmers – scope	296	Flat-rate farmers	
001	**1977/11/23-24**	**1.[1.c)]**	Article 25* – racehorse training – flat-rate scheme for farmers – scope	VII.	Flat-rate farmers	
001	**1977/11/23-24**	**1.[2.]**	Annex F, point (26)* – supply of gold coins – right to exempt – transitional derogation	–	Transitional derogations	Provision deleted by Council Directive 98/80/EC [Special scheme for investment gold].
001	**1977/11/23-24**	**1.[3.]**	Annex G* – clubs and associations – exemption – scope of right of option to tax	–	Transitional derogations	Provision deleted by Council Directive 2006/112/EC [VAT Directive].
001	**1977/11/23-24**	**1.[3.]**	Article 13(C)* – clubs and associations – exemption – scope of right of option to tax	137	Exemptions	Discussion inconclusive.
001	**1977/11/23-24**	**2.**	Article 11(A)(1)(a) – taxable amount – monetary compensating amounts (MCAs) – possible inclusion	073.	Taxable amount	Discussion inconclusive.
002	**1978/06/13-14**	**4.**	Annex G* – clubs and associations – exemption – scope of right of option to tax	–	Transitional derogations	Provision deleted by Council Directive 2006/112/EC [VAT Directive].
002	**1978/06/13-14**	**4.**	Article 13(C)* – clubs and associations – exemption – scope of right of option to tax	137	Exemptions	Discussion inconclusive.
002	**1978/06/13-14**	**5.a)-f)**	Annex A* – common method for calculating VAT rate in agriculture – terms used – services supplied – nature of packing and storage – activities – products deriving from processing activities – accounting data	VII.	Flat-rate farmers	
002	**1978/06/13-14**	**5.a)-f)**	Annex B* – common method for calculating VAT rate in agriculture – terms used – services supplied – nature of packing and storage – activities – products deriving from processing activities – accounting data	VIII.	Flat-rate farmers	
002	**1978/06/13-14**	**5.a)-f)**	Annex C* – common method for calculating VAT rate in agriculture – terms used – services supplied – nature of packing and storage – activities – products deriving from processing activities – accounting data	–	Flat-rate farmers	Provision deleted by Council Directive 2006/112/EC [VAT Directive].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
002	**1978/06/13-14**	**5.a)-f)**	Article 25* – common method for calculating VAT rate in agriculture – terms used – services supplied – nature of packing and storage – activities – products deriving from processing activities – accounting data	296	Flat-rate farmers	
003	**1978/06/28**	**II.**	Article 26* – special scheme for travel agents – supply of services – taxable amount	308	Travel agents	Discussion inconclusive.
004	**1978/11/09-10**	**II.**	Article 13(A)(1)(l)* – workers' and employers' associations – concept of "a trade-union nature"	132.1.l.	Exemptions	See also CJEU case *Institute of the Motor Industry* .(C-149/97)
005	**1979/06/14-15**	**II.1.**	Article 15(10) – exemption – granted under diplomatic arrangements – questionnaire	151	Exemptions	Discussion inconclusive.
005	**1979/06/14-15**	**II.2.**	Annex F, point (2)* – taxable person – status of lawyers – liberal professions – transitional derogation – own resources	X.B.02.	Transitional derogations	
005	**1979/06/14-15**	**II.2.**	Article 28(3)(b)* – taxable person – status of lawyers – liberal professions – transitional derogation – own resources	371	Transitional derogations	
005	**1979/06/14-15**	**II.2.**	Article 4 – taxable person – status of lawyers – liberal professions – transitional derogation – own resources	009.1.	Taxable person	
005	**1979/06/14-15**	**II.3.**	Article 9(2)(e), third indent* – place of supply – services of consultants, engineers, etc, and dataprocessing and the supplying of information	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
005	**1979/06/14-15**	**II.3.**	Article 9(2)(e), third indent* – place of supply – services of consultants, engineers, etc, and dataprocessing and the supplying of information	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
005	**1979/06/14-15**	**II.4.**	Article 9* – supply of service – hiring stands at exhibitions	044.	Place of supply of services	See also CJEU cases *Gillan Beach* (C-114/05) and *Inter-Mark Group* (C 530/09)
005	**1979/06/14-15**	**II.4.**	Article 9* – supply of service – hiring stands at exhibitions	047.	Place of supply of services	See also CJEU cases *Gillan Beach* (C-114/05) and *Inter-Mark Group (C- 530/09)*
005	**1979/06/14-15**	**II.5.**	Article 15(4)* – exemption – supply and importation of vessels – acquired for breaking up	148.a.	Exemptions	Discussion inconclusive.
005	**1979/06/14-15**	**II.5.**	Article 15(5)* – exemption – supply and importation of vessels – acquired for breaking up	148.c.	Exemptions	Discussion inconclusive.
006	**1980/01/09-10**	**I.A.a)**	Annex E, point (4)* – scope of exemption – services closely linked to sport and cultural services – indeterminate list of services – transitional derogations – calculation of own resources	–	Transitional derogations	Provision deleted by Council Directive 89/465/EEC [Abolition of derogations].
006	**1980/01/09-10**	**I.A.a)**	Annex E, point (5)* – scope of exemption – services closely linked to sport and cultural services – indeterminate list of services – transitional derogations – calculation of own resources	–	Transitional derogations	Provision deleted by Council Directive 89/465/EEC [Abolition of derogations].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
006	**1980/01/09-10**	**I.A.a)**	Article 13(A)(1)(m)* – scope of exemption – services closely linked to sport and cultural services – indeterminate list of services – transitional derogations – calculation of own resources	132.l.m.	Exemptions	Guideline impacted by Council Directive 89/465/EEC [Abolition of derogations].
006	**1980/01/09-10**	**I.A.a)**	Article 13(A)(1)(n)* – scope of exemption – services closely linked to sport and cultural services – indeterminate list of services – transitional derogations – calculation of own resources	132.l.n.	Exemptions	Guideline impacted by Council Directive 89/465/EEC [Abolition of derogations].
006	**1980/01/09-10**	**I.A.b)**	Annex F, point (10)* – scope of exemption – comparable social conditions – "public" hospitals – "private sector" bodies – transitional derogation	X.B.07.	Transitional derogations	
006	**1980/01/09-10**	**I.A.b)**	Article 13(A)(1)(b)* – scope of exemption – comparable social conditions – "public" hospitals – "private sector" bodies – transitional derogation	132.1.b.	Exemptions	
006	**1980/01/09-10**	**I.A.c)**	Article 6(2)* – private use of business assets – passenger cars – use of standard percentage – calculation of own resources	026.	Supply of services	Discussion inconclusive.
006	**1980/01/09-10**	**I.A.d) 1.**	Annex F, point (26)* – supply of gold pieces – for legal tender – gold other than gold for industrial use (investment gold) – taxation	–	Transitional derogations	Provision deleted by Council Directive 98/80/EC [Special scheme for investment gold].
006	**1980/01/09-10**	**I.A.d) 1.**	Article 13(B)(d)(4)* – supply of gold pieces – for legal tender – gold other than gold for industrial use (investment gold) – taxation	135.1.e.	Exemptions	Guideline impacted by Council Directive 98/80/EC [Special scheme for investment gold].
006	**1980/01/09-10**	**I.A.d) 2.**	Article 28(3)(e)* – taxation of gold transactions other than gold for industrial use – system applicable to	373.	Transitional derogations	
006	**1980/01/09-10**	**I.A.d) 2.**	Article 5(4)(c)* – taxation of gold transactions other than gold for industrial use – system applicable to agents	014.2.c.	Supply of goods	
006	**1980/01/09-10**	**I.A.d) 3.**	Annex F, point (26)* – taxation of gold transactions other than gold for industrial use – double charge to VAT	–	Transitional derogations	Provision deleted by Council Directive 98/80/EC [Special scheme for investment gold].
006	**1980/01/09-10**	**I.A.e)**	Annex F, point (19)* – right of deduction – period of adjustment – supply of capital goods after expiry – taxed or exempted – transitional derogation – own resources	–	Transitional derogations	Provision deleted by Council Directive 89/465/EEC [Abolition of derogations].
006	**1980/01/09-10**	**I.B.**	Article 15(4)* – exemption – supply and importation of vessels – acquired for breaking up	148.a.	Exemptions	
006	**1980/01/09-10**	**I.B.**	Article 15(5)* – exemption – supply and importation of vessels – acquired for breaking up	148.c.	Exemptions	
006	**1980/01/09-10**	**I.C.**	Article 11(B)(2)* – taxable amount – new legislation on valuation of goods for customs purposes – need for changes to adapt	–	Taxable amount	Provision deleted by Council Directive 91/680/EEC [Abolition of fiscal frontiers].
007	**1980/03/04-05**	**I.**	Article 13(A)(1)(l)* – exemption – non-profit-making organisations – trade unions – workers, employer and professional associations included – in collective	132.1.l.	Exemptions	See also CJEU case *Institute of the Motor Industry* (C-149/97)

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
008-009	1980/05/06-07 1980/06/04	II.a)	Annex F, point (26)* – supply of goods – gold ingots and bars – payment to professional agents – remuneration included or not in taxable amount	–	Transitional derogations	Provision deleted by Council Directive 89/465/EEC [Abolition of derogations].
008-009	1980/05/06-07 1980/06/04	II.a)	Article 28(3)(e)* – supply of goods – gold ingots and bars – payment to professional agents – remuneration included or not in taxable amount	373.	Transitional derogations	Guideline overtaken by Council Directive 98/80/EC [Special scheme for investment gold].
008-009	1980/05/06-07 1980/06/04	II.a)	Article 5(4)(c)* – supply of goods – gold ingots and bars – payment to professional agents – remuneration included or not in taxable amount	014.2.c.	Supply of goods	Guideline overtaken by Council Directive 98/80/EC [Special scheme for investment gold].
008-009	1980/05/06-07 1980/06/04	II.b)	Article 17(3)* – refund of VAT – repairs carried out under guarantee – issue resolved by the 8th Directive	170.	Deduction	Guideline overtaken by Council Directive 79/1072/EEC [VAT refund to EU operators].
008-009	1980/05/06-07 1980/06/04	II.b)	Article 17(4)* – refund of VAT – repairs carried out under guarantee – issue resolved by the 8th Directive	171.1.	Deduction	Guideline overtaken by Council Directive 79/1072/EEC [VAT refund to EU operators].
008-009	1980/05/06-07 1980/06/04	II.c)	Article 11(A)(1)(a)* – taxable person – architects – participation in open competitions or by invitation – subject to tax – conditions of the competition – value of prizes	073.	Taxable amount	
008-009	1980/05/06-07 1980/06/04	II.c)	Article 4* – taxable person – architects – participation in open competitions or by invitation – subject to tax – conditions of the competition – value of prizes	009.1.	Taxable person	
008-009	1980/05/06-07 1980/06/04	II.d)	Article 21(1)(a)* – place of supply – non-established supplier – person liable to pay VAT – joint and several liability	196.	Liability	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
008-009	1980/05/06-07 1980/06/04	II.d)	Article 21(1)(a)* – place of supply – non-established supplier – person liable to pay VAT – joint and several liability	205.	Liability	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
008-009	1980/05/06-07 1980/06/04	II.d)	Article 9(2)(c)* – place of supply – non-established supplier – person liable to pay VAT – joint and several liability	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
008-009	1980/05/06-07 1980/06/04	II.e)	Article 11* – supply of services – permission to install slot machines – not solely games of chance – amount put into machine	073.	Taxable amount	See also CJEU case *Glawe* (C-38/93).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
008-009	1980/05/06-07 1980/06/04	II.e)	Article 13(B)(f)* – supply of services – permission to install slot machines – not solely games of chance – amount put into machine	135.1.i.	Exemptions	See also CJEU case *Glawe* (C-38/93).
008-009	1980/05/06-07 1980/06/04	II.e)	Article 6* – supply of services – permission to install slot machines – not solely games of chance – amount put into machine	024.1.	Supply of services	See also CJEU case *Glawe* (C-38/93).
008-009	1980/05/06-07 1980/06/04	II.f)	Article 13(B)(d)(1)* – exemption – financial services – "travel and entertainment cards" issued by certain organisations	135.1.b.	Exemptions	Discussion inconclusive.
008-009	1980/05/06-07 1980/06/04	II.f)	Article 13(B)(d)(2)* – exemption – financial services – "travel and entertainment cards" issued by certain organisations	135.1.c.	Exemptions	Discussion inconclusive.
008-009	1980/05/06-07 1980/06/04	II.g)	Article 9(2)(e)* – place of supply – advertising services – newspaper anouncements	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
008-009	1980/05/06-07 1980/06/04	II.g)	Article 9(2)(e)* – place of supply – advertising services – newspaper anouncements	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
008-009	1980/05/06-07 1980/06/04	II.h)	Article 17(2)* – right of deduction – system of deductions to be applied in the banking and financial fields	168.	Deduction	Discussion inconclusive.
008-009	1980/05/06-07 1980/06/04	II.h)	Article 17(3)* – right of deduction – system of deductions to be applied in the banking and financial fields	169.	Deduction	Discussion inconclusive.
010	1980/10/23-24	I.a)	Article 17(2)* – right of deduction – system of deductions to be applied in the banking and financial	168.	Deduction	Discussion inconclusive.
010	1980/10/23-24	I.a)	Article 17(3)* – right of deduction – system of deductions to be applied in the banking and financial	169.	Deduction	Discussion inconclusive.
010	1980/10/23-24	I.b)	Article 13(B)(d)(1)* – exemption – financial services – "travel and entertainment cards" issued by certain organisations – option to tax – risk of distortion inevitable	135.1.b.	Exemptions	
010	1980/10/23-24	I.b)	Article 13(B)(d)(2)* – exemption – financial services – "travel and entertainment cards" issued by certain organisations – option to tax – risk of distortion inevitable	135.1.c.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
010	1980/10/23-24	I.b)	Article 13(C)* – exemption – financial services – "travel and entertainment cards" issued by certain organisations – option to tax – risk of distortion inevitable	137.	Exemptions	
010	1980/10/23-24	I.c)	Annex F, point (26)* – transitional derogation – scope – only transactions relating to gold coins already eligible for exemption	–	Transitional derogations	Provision deleted by Council Directive 98/80/EC [Special scheme for investment gold].
010	1980/10/23-24	I.c)	Article 28(3)(b)* – transitional derogation – scope – only transactions relating to gold coins already eligible for exemption	371.	Transitional derogations	
010	1980/10/23-24	I.d)	Article 21(1)(a)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	194.	Liability	Guideline impacted by Council Directive 2000/65/EC [Fiscal representative].
010	1980/10/23-24	I.d)	Article 21(1)(a)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	196.	Liability	Guideline impacted by Council Directive 2000/65/EC [Fiscal representative].
010	1980/10/23-24	I.d)	Article 9(2)(a)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.d)	Article 9(2)(b)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	048.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.d)	Article 9(2)(b)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	049.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.d)	Article 9(2)(b)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	050.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.d)	Article 9(2)(c)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	054.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.d)	Article 9(2)(d)* – place of supply – types of services concerned – supplier established abroad – transfer of liability	–	Place of supply of services	Provision deleted by Council Directive 84/386/EEC [Hiring out of movable tangible property].
010	1980/10/23-24	I.e)	Article 9(1)* – place of supply – auctioner's services	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.e)	Article 9(1)* – place of supply – auctioner's services	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
010	1980/10/23-24	I.f)	Article 3* – territorial scope – interaction with other acts – refund of VAT – travellers' allowances – small consignments	005.	Territory	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
010	1980/10/23-24	I.f)	Article 3* – territorial scope – interaction with other acts – refund of VAT – travellers' allowances – small consignments	006.	Territory	
010	1980/10/23-24	I.f)	Article 3* – territorial scope – interaction with other acts – refund of VAT – travellers' allowances – small consignments	007.	Territory	
010	1980/10/23-24	I.g)	Annex C – own resources – flat-rate compensation percentages – agriculture – data to be taken into account	–	Flat-rate farmers	Provision deleted by Council Directive 2006/112/EC [VAT Directive].
011	1981/03/10-11	II.a)	Article 19* – right of deduction – deductible proportion – credit transactions and sales of shares – elements to be included in denominator of fraction	174.	Deduction	
011	1981/03/10-11	II.b)	Article 11* – taxable amount – auctioneer acting in the name and for the account of of the vendor – total amount of commission	073.	Taxable amount	
011	1981/03/10-11	II.c)	Article 15(2)* – exemption – concept of "means of transport"	146.1.b.	Exemptions	See also Article 47 of Council Implementing Regulation (EU) No 282/2011.
011	1981/03/10-11	II.d)	Article 15(13)* – place of supply – exemption – hiring out of containers – qualification as means of transport	146.1.e.	Exemptions	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
011	1981/03/10-11	II.d)	Article 16(1)(C)* – place of supply – exemption – hiring out of containers – qualification as means of transport	159.	Exemptions	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
011	1981/03/10-11	II.d)	Article 9(1)* – place of supply – exemption – hiring out of containers – qualification as means of transport	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
011	1981/03/10-11	II.d)	Article 9(1)* – place of supply – exemption – hiring out of containers – qualification as means of transport	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
011	1981/03/10-11	II.d)	Article 9(2)* – place of supply – exemption – hiring out of containers – qualification as means of transport	059.1.g.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
011	1981/03/10-11	II.e)	Article 15(2)* – exemption – export in personal luggage of travellers – authority competent to stamp invoices or other supporting evidence	147.2.	Exemptions	
011	1981/03/10-11	II.f) i)	Article 11(B)(3)(b)* – taxable amount – possible exclusion – only up to first place of destination – international agreements – international road transport – possible derogation	086.	Taxable amount	
011	1981/03/10-11	II.f) i)	Article 30* – taxable amount – possible exclusion – only up to first place of destination – international agreements – international road transport – possible	396.	Authorised derogations	
011	1981/03/10-11	II.f) ii)	Article 11(B)(3)(b)* – taxable amount – importation – first place of destination	086.1.b.	Taxable amount	
011	1981/03/10-11	II.f) ii)	Article 11(B)(3)(b)* – taxable amount – importation – first place of destination	086.2.	Taxable amount	
012	1981/06/30 1981/07/01	a)	Article 16(2)* – exemption – calculated on basis of turnover of the previous 12 months – extent of option – persons able to avail of option – goods and services covered	164.	Exemptions	
012	1981/06/30 1981/07/01	b)	Article 15(2)* – place of supply – exemption – concept of "means of transport"	146.1.b.	Exemptions	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
012	1981/06/30 1981/07/01	b)	Article 9* – place of supply – exemption – concept of "means of transport"	056.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
012	1981/06/30 1981/07/01	b)	Article 9* – place of supply – exemption – concept of "means of transport"	059.1.g.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38 of Council Implementing Regulation (EU) No 282/2011.
012	1981/06/30 1981/07/01	c)	Article 9(2)(e), third indent* – place of supply – submission of application for refund by representative of taxable person – receipt of the refund for that person	044.	Place of supply of services	See also Article 27 of Council Implementing Regulation (EU) No 282/2011.
013	1981/12/15-16	II.a)	Annex F, point (2)* – exemption – transitional measure – activity of colour-scheme consultant – condition for applying measure	X.B.02.	Transitional derogations	
013	1981/12/15-16	II.a)	Article 28(3)(b)* – exemption – transitional measure – activity of colour-scheme consultant – condition for applying measure	371.	Transitional derogations	
013	1981/12/15-16	II.b)	Article 17(5)* – exemption – interest on credit transactions – transactions in shares – exchange transactions – impact on deductible proportion	173.	Deduction	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
013	1981/12/15-16	II.b)	Article 17(5)* – exemption – interest on credit transactions – transactions in shares – exchange transactions – impact on deductible proportion	174.	Deduction	
013	1981/12/15-16	II.c)	Article 22* – inspection of taxable person's accounts – – mutual assistance – spontaneous exchange	–	Obligations	Guideline overtaken by adoption of EU legislation on mutual
014	1982/06/23-24	a)	Article 3* – territorial scope – Monaco – Andorra – San Marino – Channel Islands – Isle of Man	005.	Territory	Guideline made partly obsolete by Council Directive 91/680/EEC [Abolition of fiscal frontiers].
014	1982/06/23-24	a)	Article 3* – territorial scope – Monaco – Andorra – San Marino – Channel Islands – Isle of Man	006.	Territory	Guideline made partly obsolete by Council Directive 91/680/EEC [Abolition of fiscal frontiers].
014	1982/06/23-24	a)	Article 3* – territorial scope – Monaco – Andorra – San Marino – Channel Islands – Isle of Man	007.	Territory	Guideline made partly obsolete by Council Directive 91/680/EEC [Abolition of fiscal frontiers].
014	1982/06/23-24	b)	Article 17(3)* – installation of goods – related expenditure – concept of non-established taxable person – right of deduction rather than refund	170.	Deduction	
014	1982/06/23-24	b)	Article 17(4)* – installation of goods – related expenditure – concept of non-established taxable person – right of deduction rather than refund	171.	Deduction	
014	1982/06/23-24	b)	Article 17(4)* – installation of goods – related expenditure – concept of non-established taxable person – right of deduction rather than refund	171a.	Deduction	Provision since included by Council Directive 2009/162/EC [Various changes].
014	1982/06/23-24	b)	Article 8(1)(a)* – installation of goods – related expenditure – concept of non-established taxable person – right of deduction rather than refund	036.	Place of supply of goods	
014	1982/06/23-24	c)	Article 13(B)(d)(2)* – exemption – credit cards services – supplied between card company and retailer	135.1.c.	Exemptions	
014	1982/06/23-24	c)	Article 13(B)(d)(3)* – exemption – credit cards services – supplied between card company and retailer	135.1.d.	Exemptions	
014	1982/06/23-24	d)	Article 9(1)* – place of supply – hotel and restaurant services – customers established in other countries – no exemption available	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
014	1982/06/23-24	d)	Article 9(1)* – place of supply – hotel and restaurant services – customers established in other countries – no exemption available	055.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
014	1982/06/23-24	d)	Article 9(1)* – place of supply – hotel and restaurant services – customers established in other countries – no exemption available	057.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	1982/12/08-09	I.a)	Article 19(1)* – calculation of deductible proportion – exchange transactions – total remuneration (margin, commission and costs) to be taken into account	174.	Deduction	
015	1982/12/08-09	I.b)	Article 9(1)* – place of supply – hiring of pleasure boats	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
015	**1982/12/08-09**	**I.b)**	Article 9(1)* – place of supply – hiring of pleasure boats	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	**1982/12/08-09**	**I.b)**	Article 9(1)* – place of supply – hiring of pleasure boats	056.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	**1982/12/08-09**	**I.c)**	Article 3* – territorial scope – telephone calls by members of the crew on board ships when on the high seas	005.	Territory	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	**1982/12/08-09**	**I.c)**	Article 9(1)* – territorial scope – telephone calls by members of the crew on board ships when on the high seas	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	**1982/12/08-09**	**I.c)**	Article 9(1)* – territorial scope – telephone calls by members of the crew on board ships when on the high seas	058.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
015	**1982/12/08-09**	**I.d)**	Article 9(2)(c)* – place of supply – services supplied by organisers of fairs and exhibitions	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU cases *Gillan Beach* (C-114/05) and *Inter-Mark Group* (C- 530/09).
015	**1982/12/08-09**	**I.d)**	Article 9(2)(c)* – place of supply – services supplied by organisers of fairs and exhibitions	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU cases *Gillan Beach* (C-114/05) and *Inter-Mark Group* (C- 530/09)
015	**1982/12/08-09**	**I.d)**	Article 9(2)(c)* – place of supply – services supplied by organisers of fairs and exhibitions	054.1.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU cases *Gillan Beach* (C-114/05) and *Inter-Mark Group* (C- 530/09)
015	**1982/12/08-09**	**I.e)**	Article 17(3)* – refund of VAT – non-established taxable person – concept of fixed establishment – settled premises – no need for capacity to carry out taxable transactions	170.	Deduction	Guideline overtaken by CJEU case *Berkholz* (168/84). See also Article 11 of Council Implementing Regulation (EU) No 282/2011.
015	**1982/12/08-09**	**I.f)**	Article 15(2)* – tax-free allowances for travellers – equipment for means of private transport	146.1.b.	Exemptions	
015	**1982/12/08-09**	**I.f)**	Article 15(2)* – tax-free allowances for travellers – equipment for means of private transport	147.	Exemptions	
015	**1982/12/08-09**	**I.f)**	Article 6 of Directive 69/169/EEC – tax-free allowances for travellers – equipment for means of private transport	–	Exemptions	Provision deleted by Council Directive 92/111/EEC [Simplification measures].
015	**1982/12/08-09**	**II.**	Article 17(3)* – refund of VAT – application of the Eighth VAT Directive – access for Greek firms – VAT not yet applied in Greece	170.	Deduction	Guideline no longer relevant following Council Directive 86/247/EEC [Introduction of VAT in Greece].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
016	**1983/11/30 1983/12/01**	**II.a)**	Article 9(1)* – place of supply – international telecommunications services	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.a)**	Article 9(1)* – place of supply – international telecommunications services	058.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.a)**	Article 9(1)* – place of supply – international telecommunications services	059b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.b)**	Article 9(2)(b)* – place of supply – passenger transport by sea or air – departure and arrival within the same Member State – part of journey in international waters or above area of another State	048.	Place of supply of services	See also CJEU case *Trans Tirreno Express* (283/84).
016	**1983/11/30 1983/12/01**	**II.b)**	Article 9(2)(b)* – place of supply – passenger transport by sea or air – departure and arrival within the same Member State – part of journey in international waters or above area of another State	052.	Place of supply of services	See also CJEU case *Trans Tirreno Express* (283/84).
016	**1983/11/30 1983/12/01**	**II.c)**	Article 17(3)* – place of supply – hiring of railway wagons – non-established customer – refund of VAT	170.	Deduction	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.c)**	Article 9(1)* – place of supply – hiring of railway wagons – non-established customer – refund of VAT	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.c)**	Article 9(1)* – place of supply – hiring of railway wagons – non-established customer – refund of VAT	056.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
016	**1983/11/30 1983/12/01**	**II.d)**	Article 9(2)(a)* – place of supply – owner letting holiday home – travel agent acting as intermediary against commission – scope of travel agent scheme	046.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting. See also Article 31 of Council Implementing Regulation (EU) No 282/2011.
016	**1983/11/30 1983/12/01**	**II.d)**	Article 9(2)(a)* – place of supply – owner letting holiday home – travel agent acting as intermediary against commission – scope of travel agent scheme	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting. See also Article 31 of Council Implementing Regulation (EU) No 282/2011.
016	**1983/11/30 1983/12/01**	**II.e)**	Article 17(3)* – person liable – refund instead of deduction – whether or not occasional transactions	170.	Deduction	
016	**1983/11/30 1983/12/01**	**II.e)**	Article 17(4)* – person liable – refund instead of deduction – whether or not occasional transactions	171.	Deduction	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
016	**1983/11/30 1983/12/01**	**II.e)**	Article 17(4)* – person liable – refund instead of deduction – whether or not occasional transactions	171a.	Deduction	Provision since included by Council Directive 2009/162/EC [Various changes].
016	**1983/11/30 1983/12/01**	**II.e)**	Article 21(1)(a)* – person liable – refund instead of deduction – whether or not occasional transactions	196.	Liability	
017	**1984/07/04-05**	**II.a)**	Article 15(10)* – scope – exemption – tax stickers for motorway users – sold on behalf of the Swiss Confederation	151.	Exemptions	
017	**1984/07/04-05**	**II.a)**	Article 15(14)* – scope – exemption – tax stickers for motorway users – sold on behalf of the Swiss Confederation	153.	Exemptions	
017	**1984/07/04-05**	**II.a)**	Article 2(2)* – scope – exemption – tax stickers for motorway users – sold on behalf of the Swiss Confederation	002.1.d.	Exemptions	
017	**1984/07/04-05**	**II.b)**	Article 9* – place of supply – personal services supplied to ship passengers – while in internal waters or on the high sea	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
017	**1984/07/04-05**	**II.b)**	Article 9* – place of supply – personal services supplied to ship passengers – while in internal waters or on the high sea	055.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
017	**1984/07/04-05**	**II.b)**	Article 9* – place of supply – personal services supplied to ship passengers – while in internal waters or on the high sea	057.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
017	**1984/07/04-05**	**II.b)**	Article 9* – place of supply – personal services supplied to ship passengers – while in internal waters or on the high sea	058.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
017	**1984/07/04-05**	**II.b)**	Article 9* – place of supply – personal services supplied to ship passengers – while in internal waters or on the high sea	059b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
017	**1984/07/04-05**	**II.c)**	Article 13(B)(d)(6)* – exemption – activities of undertaking with contractual structure – special investment funds	135.1.g.	Exemptions	
017	**1984/07/04-05**	**II.d)**	Article 15(13)* – exemption – hiring of railway wagons – railway companies in different Member States	146.1.e.	Exemptions	
017	**1984/07/04-05**	**II.e)**	Article 9(2)(a)* – place of supply – services supplied by independent experts – insurance loss adjustment – immovable property – movable tangible property – intangible property	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
017	**1984/07/04-05**	**II.e)**	Article 9(2)(c)* – place of supply – services supplied by independent experts – insurance loss adjustment – immovable property – movable tangible property – intangible property	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
017	**1984/07/04-05**	**II.e)**	Article 9(2)(c)* – place of supply – services supplied by independent experts – insurance loss adjustment – immovable property – movable tangible property – intangible property	054.2.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guidelines agreed at the 93th meeting.
017	**1984/07/04-05**	**II.e)**	Article 9(2)(e)* – place of supply – services supplied by independent experts – insurance loss adjustment – immovable property – movable tangible property – intangible property	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
017	**1984/07/04-05**	**II.f)**	Article 11(A)(2)(b)* – taxable amount – incidental expenses – commission charged by a carrier for collecting the payment for goods – price supplement charged by vendors on credit sales	078.1.b.	Taxable amount	Discussion in part inconclusive.
017	**1984/07/04-05**	**II.g)**	Article 26* – special scheme – travel agents – scope – acting in own name – using at least one service supplied by another taxable person – calculation of	306.	Travel agents	See also CJEU case *Madgett and Baldwin* (C-308/96 and C-94/97) .
017	**1984/07/04-05**	**II.g)**	Article 26* – special scheme – travel agents – scope – acting in own name – using at least one service supplied by another taxable person – calculation of	308.	Travel agents	
017	**1984/07/04-05**	**II.h)**	Article 2(1)* – scope – automobile association – subscription – individual services	002.1.c.	Scope	Discussion inconclusive.
018	**1985/03/08-09**	**II.a)**	Article 13(B)(d)(4)* – platinum nobles – collectors' items or investment medium – not exempt	135.1.e.	Exemptions	See also Article 45 of Council Implementing Regulation (EU) No 282/2011.
018	**1985/03/08-09**	**II.b)**	Article 2(1)* – scope – unlawful transactions – goods subject of prohibition on marketing	002.1.a.	Scope	See also CJEU case *Einberger* (294/82).
018	**1985/03/08-09**	**II.c)**	Article 11(A)(1)(a)* – taxable amount – subsidies – whether or not linked to the price – possible inclusion in deductible proportion	073.	Taxable amount	
018	**1985/03/08-09**	**II.c)**	Article 19(1), second indent* – taxable amount – subsidies – whether or not linked to the price – possible inclusion in deductible proportion	174.	Deduction	
018	**1985/03/08-09**	**II.d)**	Article 9(2)(e), third indent* – nature of supply – customized or non-customized software – tax treatment on importation	044.	Place of supply of services	Replaced by guidelines agreed at the 38th meeting.
018	**1985/03/08-09**	**II.d)**	Article 9(2)(e), third indent* – nature of supply – customized or non-customized software – tax treatment on importation	059.1.c.	Place of supply of services	Replaced by guidelines agreed at the 38th meeting.
019	**1985/11/12**	**II.a)**	Article 14(1)(i)* – exemption – export or importation of goods – related transport services – irrespective of remission of tax on the goods	144.	Exemptions	
019	**1985/11/12**	**II.a)**	Article 15(13)* – exemption – export or importation of goods – related transport services – irrespective of remission of tax on the goods	146.1.e.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
019	**1985/11/12**	**II.b)**	Article 11(A)(1)(a)* – scope – consideration – EU subsidies paid out under the common organisation of the market in milk and milk products	073.	Taxable amount	See also CJEU cases *Commission/ Finland* (C-381/01), *Commission/ Germany* (C-144/02) and *Commis-sion/Sweden* (C-463/02).
019	**1985/11/12**	**II.b)**	Article 2(1)* – scope – consideration – EU subsidies paid out under the common organisation of the market in milk and milk products	002.1.c.	Scope	See also CJEU cases *Commission/ Finland* (C-381/01), *Commission/ Germany* (C-144/02) and *Commis-sion/Sweden* (C-463/02).
020	**1986/06/04-05**	**II.a)**	Article 13(A)(1)(b)* – hospital and medical care – closely related activities – scope of exemption	132.1.b.	Exemptions	
020	**1986/06/04-05**	**II.b)**	Article 2(1)* – tax treatment – services supplied by musicians and other performing artists	002.1.c.	Scope	Discussion inconclusive.
020	**1986/06/04-05**	**II.c)**	Article 26* – special scheme – travel agents – language study trips – no particular journey excluded	306.	Travel agents	See also CJEU case *ISt inter-nationale Sprach- und Studienreisen* (C-200/04).
020	**1986/06/04-05**	**II.c)**	Article 26* – special scheme – travel agents – language study trips – no particular journey excluded	307.	Travel agents	See also CJEU case *ISt inter-nationale Sprach- und Studienreisen* (C-200/04).
020	**1986/06/04-05**	**II.c)**	Article 26* – special scheme – travel agents – language study trips – no particular journey excluded	308.	Travel agents	See also CJEU case *ISt inter-nationale Sprach- und Studienreisen* (C-200/04).
021	**1986/12/12-13**	**I.a)**	Article 9(2)(b)* – place of supply – transport between a Member State and a third country – all transport operations covered	048.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
021	**1986/12/12-13**	**I.a)**	Article 9(2)(b)* – place of supply – transport between a Member State and a third country – all transport operations covered	049.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
021	**1986/12/12-13**	**I.b)**	Article 4(3)* – place of supply – services received by public radio and television bodies – falling within scope	013.	Taxable person	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
021	**1986/12/12-13**	**I.b)**	Article 9(2)(e)* – place of supply – services received by public radio and television bodies – falling within scope	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
021	**1986/12/12-13**	**I.b)**	Article 9(2)(e)* – place of supply – services received by public radio and television bodies – falling within scope	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
021	**1986/12/12-13**	**I.c)**	Article 14(1)(c)* – scope of exemption as determined by the 17th VAT Directive – extension of period of temporary importation	–	Exemptions	Provision deleted by Council Directive 92/111/EEC [Simplification measures].
022	**1987/03/19-20**	**a)**	Article 9(1)* – place of supply – leasing (hiring-financing leasing) – other than means of transport – possible presence of fixed establishment	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
022	1987/03/19-20	a)	Article 9(1)* – place of supply – leasing (hiring-financing leasing) – other than means of transport – possible presence of fixed establishment	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	a)	Article 9(2)(e), seventh indent* – place of supply – leasing (hiring-financing-leasing) – other than means of transport – possible presence of fixed establishment	059.1.g.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	b)	Article 9(1)* – place of supply – international leasing of company cars – from another Member State or a third country – possible recourse to effective use and enjoyment	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	b)	Article 9(1)* – place of supply – international leasing of company cars – from another Member State or a third country – possible recourse to effective use and enjoyment	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	b)	Article 9(1)* – place of supply – international leasing of company cars – from another Member State or a third country – possible recourse to effective use and enjoyment	056.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	b)	Article 9(3)(b)* – place of supply – international leasing of company cars – from another Member State or a third country – possible recourse to effective use and enjoyment	059a.1.b.	Place of supply of services	Impacted by Council Directive 2008/8/EC [Place of supply of services].
022	1987/03/19-20	c)	Article 13(B)(d)(5)* – scope – exemption – capital contributions made in cash – not to be taxed	135.1.f.	Exemptions	
022	1987/03/19-20	c)	Article 2(1)* – scope – exemption – capital contributions made in cash – not to be taxed	002.1.c.	Scope	
022	1987/03/19-20	d)	Article 15(14)* – special scheme – travel agents – remuneration paid to intermediary – not to be included in margin of travel agent established abroad – commission exempt – no refund of VAT to be applied	153.	Exemptions	
022	1987/03/19-20	d)	Article 17(4)* – special scheme – travel agents – remuneration paid to intermediary – not to be included in margin of travel agent established abroad – commission exempt – no refund of VAT to be applied	171.1.	Deduction	
022	1987/03/19-20	d)	Article 26* – special scheme – travel agents – remuneration paid to intermediary – not to be included in margin of travel agent established abroad – commission exempt – no refund of VAT to be applied	308.	Travel agents	
022	1987/03/19-20	e)	Article 15(8)* – exemption – telecommunications services – supplied to sea-going vessels – supplied between public companies in different Member States – supplied on board vessels sailing in international waters	148.d.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
022	1987/03/19-20	f)	Article 15(9)* – public bodies – status of Eurocontrol – control and support services to air navigation – services in approach and take-off zone – services in upper and lower space	148.g.	Exemptions	Replaced by guidelines agreed at the 30th meeting.
022	1987/03/19-20	f)	Article 4(5)* – public bodies – status of Eurocontrol – control and support services to air navigation - services in approach and take-off zone – services in upper and lower space	013.	Taxable person	Replaced by guidelines agreed at the 30th meeting.
022	1987/03/19-20	g)	Article 13(B)(a)* – organisation other than automobile club – tourist assistance operations – cover of risks – services supplied by "assister" to "insurer"	135.1.a.	Exemptions	
023	1988/01/12-13	a)	Article 13(B)(d)(5)* – scope – exemption – right of deduction – shares issued by companies to increase their capital – issuing company's inputs connected with the issue (legal or accountancy services)	135.1.f.	Exemptions	
023	1988/01/12-13	a)	Article 17(2)* – scope – exemption – right of deduction – shares issued by companies to increase their capital – issuing company's inputs connected with the issue (legal or accountancy services)	169.	Deduction	
023	1988/01/12-13	a)	Article 2(1)* – scope – exemption – right of deduction – shares issued by companies to increase their capital – issuing company's inputs connected with the issue (legal or accountancy services)	002.1.c.	Scope	
023	1988/01/12-13	b)	Article 26* – special scheme – scope – established within or outside the EU – travel agent – supplying own services – providing camping facilities and educational courses	306.	Travel agents	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
023	1988/01/12-13	b)	Article 26* – special scheme – scope – established within or outside the EU – travel agent – supplying own services – providing camping facilities and educational courses	307.	Travel agents	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
023	1988/01/12-13	b)	Article 9(2)(a)* – special scheme – scope – established within or outside the EU – travel agent – supplying own services – providing camping facilities and educational courses	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
023	1988/01/12-13	b)	Article 9(2)(c)* – special scheme – scope – established within or outside the EU – travel agent – supplying own services – providing camping facilities and educational courses	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
023	**1988/01/12-13**	**b)**	Article 9(2)(c)* – special scheme – scope – established within or outside the EU – travel agent – supplying own services – providing camping facilities and educational courses	054.1.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. Partly replaced by guideline agreed at the 93th meeting.
024	**1988/11/14-15**	**a)**	Article 14(1)(d)* – scope of exemption – small consignments – concept of "total value" used in Directive 83/181/EEC – incidental expenses	143.1.b.	Exemptions	See also Council Directive 2009/132/EC [Exemptions on final importation].
024	**1988/11/14-15**	**b) 1.**	Article 9(1)* – place of supply – services of translators and interpreters	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 1.**	Article 9(1)* – place of supply – services of translators and interpreters	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 1.**	Article 9(2)(e), third indent* – place of supply – services of translators and interpreters	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 2.**	Article 9(1)* – place of supply – debt collection	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 2.**	Article 9(1)* – place of supply – debt collection	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 2.**	Article 9(2)(e), fifth indent* – place of supply – debt collection	059.1.e.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 3.**	Article 9(1)* – place of supply – management fees	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 3.**	Article 9(1)* – place of supply – management fees	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**b) 3.**	Article 9(2)(e), third indent* – place of supply – management fees	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
024	**1988/11/14-15**	**c)**	Article 6(1)* – nature of supply – making available a recording studio – together with its equipment and staff – recording imported into another Member State – value of actual medium	024.1.	Supply of services	See also CJEU case *Dudda* (C-327/94).
024	**1988/11/14-15**	**c)**	Article 9(1)* – nature of supply – making available a recording studio – together with its equipment and staff – recording imported into another Member State – value of actual medium	044.	Place of supply of services	See also CJEU case *Dudda* (C-327/94).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
024	1988/11/14-15	c)	Article 9(1)* – nature of supply – making available a recording studio – together with its equipment and staff – recording imported into another Member State – value of actual medium	045.	Place of supply of services	See also CJEU case *Dudda* (C-327/94).
024	1988/11/14-15	d)	Article 17(2)* – right of deduction – holding companies with no taxable transactions	168.	Deduction	See also CJEU case *Polysar Investments* (C-60/90).
025	1989/04/10-11	II.1.	Article 11(A)(1)(a)* – scope – supply of services – farmer's commitment to abandon milk production – voluntary or as result of legal obligation	073.	Taxable amount	See also CJEU cases *Mohr* (C-215/94) and *Landboden* (C-384/95).
025	1989/04/10-11	II.1.	Article 2(1)* – scope – supply of services – farmer's commitment to abandon milk production – voluntary or as result of legal obligation	002.1.c.	Scope	See also CJEU cases *Mohr* (C-215/94) and *Landboden* (C-384/95).
025	1989/04/10-11	II.1.	Article 6(1), second subparagraph, second indent* – scope – supply of services – farmer's commitment to abandon milk production – voluntary or as result of legal obligation	025.b.	Supply of services	See also CJEU cases *Mohr* (C-215/94) and *Landboden* (C-384/95).
025	1989/04/10-11	II.2.	Article 26(3)* – travel agents – supply of international flights between the Member States	309.	Travel agents	
025	1989/04/10-11	II.3.	Article 26(3)* – travel agents – supply in connection with, and ancillary to, cruises	306.	Travel agents	
025	1989/04/10-11	II.3.	Article 26(3)* – travel agents – supply in connection with, and ancillary to, cruises	309.	Travel agents	
025	1989/04/10-11	II.4.	Article 15(14)* – travel agents – travels to the Canary Islands and to Ceuta and Melilla – acting as intermediaries	153.	Exemptions	
025	1989/04/10-11	II.4.	Article 26(3)* – travel agents – travels to the Canary Islands and to Ceuta and Melilla – acting as intermediaries	309.	Travel agents	
026	1989/07/13	a)	Article 13(B)(a)* – place of supply – scope of exemption – actuarial services	135.1.a.	Exemptions	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
026	1989/07/13	a)	Article 9(2)(e)* – place of supply – scope of exemption – actuarial services	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
026	1989/07/13	b)	Article 13(A)(1)(c)* – scope or exemption – transactions carried out by inter-company associations for occupational health care	132.1.c.	Exemptions	
026	1989/07/13	b)	Article 13(A)(1)(g)* – scope or exemption – transactions carried out by inter-company associations for occupational health care	132.1.g.	Exemptions	
026	1989/07/13	b)	Article 2(1)* – scope or exemption – transactions carried out by inter-company associations for occupational health care	002.1.c.	Scope	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
027	1989/12/11-12	II.1.	Article 13(A)(1)(h)* – supply closely linked to the protection of children and young persons – operation by youth clubs of canteens and premises for supply of drink – only if indispensable for exempted activities	132.1.h.	Exemptions	
027	1989/12/11-12	II.1.	Article 13(A)(1)(o)* – supply in connection with fundraising events – operation by youth clubs of canteens and premises for supply of drink – limited number of events	132.1.o.	Exemptions	
027	1989/12/11-12	II.2.	Article 13(B)(f)* – exemption – taxable amount in the case of transactions involving the use of slot machines – total amount effectively staked by player.	135.1.i.	Exemptions	
027	1989/12/11-12	II.3.	Article 22(3)* – paperless invoicing of one taxable person by another – prior autorisation by Member States – retention paper invoices during trial period	–	Obligations	Provision overtaken by Council Directives 2001/115/EC and 2010/45/EU [Invoicing].
027	1989/12/11-12	II.4.	Article 17(2)* – right of deduction – purchase, repair, maintenance and renovation of housing – employees, directors and members of business or sole traders – exclusive private use	168.	Deduction	
028	1990/07/09-10	II.1.	Article 11(A)(1)(a)* – make-up work – replacing the customer's materials with materials of the same kind – only the remuneration paid for the work	073.	Taxable amount	
028	1990/07/09-10	II.1.	Article 5(5)(a)* – make-up work – replacing the customer's materials with materials of the same kind – only the remuneration paid for the work	–	Supply of goods	Provision deleted by Council Directive 95/7/EC [New simplifications measures].
028	1990/07/09-10	II.2.	Article 9(2)(c)* – place of supply – correspondence courses – electronic transmission of educational data	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
028	1990/07/09-10	II.2.	Article 9(2)(c)* – place of supply – correspondence courses – electronic transmission of educational data	054.1.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
028	1990/07/09-10	II.3.	Article 20(2)* – adjustment of right of deduction – capital goods in use – exempted taxable persons	187.	Deduction	
028	1990/07/09-10	II.4.	Article 11(A)(1)(a)* – financial transfers to a commercial or industrial sector operated by a body governed by public law – subsidies not linked to the price – possible inclusion in deductible proportion	073.	Taxable amount	
028	1990/07/09-10	II.4.	Article 19(2)* – financial transfers to a commercial or industrial sector operated by a body governed by public law – subsidies not linked to the price – possible inclusion in deductible proportion	174.	Deduction	
028	1990/07/09-10	II.5.	Article 13(B)(d)(5)* – right of deduction – costs associated with a transfer of shares – exempted transactions	135.1.f.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
028	1990/07/09-10	II.5.	Article 17(2)* – right of deduction – costs associated with a transfer of shares – exempted transactions exempt under Article 13(B)(d)(5)*	168.	Deduction	
029	1990/12/17-18	I.1.	Article 5(1)* – nature of supply – meals served by restaurants on board ferries	014.1.	Supply of goods	See CJEU cases *Faaborg-Gelting Linien* (C-231/94) and *Bog and Others* (C-497/09, C-499/09, 501/09, 502/09). See also Article 6 of Council Implementing Regulation (EU) No 282/2011.
029	1990/12/17-18	I.1.	Article 6(1)* – nature of supply – meals served by restaurants on board ferries	024.1.	Supply of services	See CJEU cases *Faaborg-Gelting Linien* (C-231/94) and *Bog and Others* (C-497/09, C-499/09, 501/09, 502/09). See also Article 6 of Council Implementing Regulation (EU) No 282/2011.
029	1990/12/17-18	I.2.	Article 17(2)* – right of deduction – stand-still exclusion – leisure and recreational activities	168.	Deduction	
029	1990/12/17-18	I.2.	Article 17(6)* – right of deduction – stand-still exclusion – leisure and recreational activities	176.	Deduction	
030	1991/05/13-14	II.	Article 15(9)* – public bodies – status of Eurocontrol – control and support services to air navigation – services in approach and take-off zone – services in upper and lower space	148.g.	Exemptions	Replaced by guidelines agreed at the 64th meeting.
030	1991/05/13-14	II.	Article 4(5)* – public bodies – status of Eurocontrol – control and support services to air navigation – services in approach and take-off zone – services in upper and lower space	013.	Taxable person	Replaced by guidelines agreed at the 64th meeting.
031	1992/01/27-28	I.1.	Article 9(2)(e), third indent* – place of supply – laboratory analyses of pharmaceutical samples to ascertain whether products meet technical	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
031	1992/01/27-28	I.1.	Article 9(2)(e), third indent* – place of supply – laboratory analyses of pharmaceutical samples to ascertain whether products meet technical	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
031	1992/01/27-28	I.2.	Article 13(B)(a)* – scope of exemption – insurance brokers and agents – physical management of claims – marine insurance – overall group life assurance policy – take-over of other company's portfolio	135.1.a.	Exemptions	See also CJEU case *Swiss Re Germany Holding* (242/08).
031	1992/01/27-28	I.2.	Article 15(8)* – scope of exemption – insurance brokers and agents – physical management of claims – marine insurance – overall group life assurance policy – take-over of other company's portfolio	148.d.	Exemptions	See also CJEU case *Swiss Re Germany Holding* (242/08).
031	1992/01/27-28	I.3.	Article 13(A)(1)(c)* – exemption – hospital and medical care – medical nature at home covered – medical research not	132.1.c.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
031	1992/01/27-28	I.4.	Article 11(A)(2)(b)* – exemption – additional guarantee upon the sale of goods – incidental expense linked to goods or separate payment for services	078.	Taxable amount	
031	1992/01/27-28	I.4.	Article 13(B)(a)* – exemption – additional guarantee upon the sale of goods – incidental expense linked to goods or separate payment for services	135.1.a.	Exemptions	
031	1992/01/27-28	I.5.	Article 13(B)(d)(6)* – exemption – portfolio management services – collective investment undertaking with corporate structure or constituted	135.1.g.	Exemptions	
032	1992/02/25		Annex D, point (4)* – collection of charges for air-navigation services – right of deduction – invoices issued by Eurocontrol	I.04.	Taxable person	
032	1992/02/25		Article 17(2)* – collection of charges for air-navigation services – right of deduction – invoices issued by Eurocontrol	168.	Deduction	
032	1992/02/25		Article 22* – collection of charges for air-navigation services – right of deduction – invoices issued by Eurocontrol	220.	Obligations	
033	1992/07/13-14	–	–	–	–	Meeting was devoted for another Group.
034	1992/11/23-24	II.1.	Article 4* – status of European Economic Interest Groupings (EEIGs) – receipt of capital contributions – supply of goods or services for consideration to members and third parties	009.1.	Taxable person	See CJEU case *Polysar Investments Netherlands* (C-60/90). See also Article 5 of Council Implementing Regulation (EU) No 282/2011.
034	1992/11/23-24	II.2.	Article 2(1)* – transfer of footballers – consideration if fee paid for transfer – not consideration if sum paid as compensation for breach of contract – taxed at the place where the purchaser is established	002.1.c.	Scope	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
034	1992/11/23-24	II.2.	Article 9(2)(e), sixth indent* – transfer of footballers – consideration if fee paid for transfer – not consideration if sum paid as compensation for breach of contract – taxed at the place where the purchaser is established	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
034	1992/11/23-24	II.3.	Article 9(2)(c)* – place of supply – services by veterinary surgeons – work on movable taxable property	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
034	1992/11/23-24	II.3.	Article 9(2)(c)* – place of supply – services by veterinary surgeons – work on movable taxable property	054.2.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
035	1992/12/08	–	–	–	–	No guidelines agreed.
036	1993/02/22	–	–	–	–	No guidelines agreed.
037	1993/04/22	–	–	–	–	No guidelines agreed.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
038	**1993/05/25**	**II.1.**	Article 5(1)* – nature of supply – normalised versus specific software – definition	014.1.	Supply of goods	
038	**1993/05/25**	**II.1.**	Article 6(1)* – nature of supply – normalised versus specific software – definition	024.1.	Supply of services	
038	**1993/05/25**	**II.2.**	Article 9(1)* – normalised versus specific software – software imported – place of supply – status of customer	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
038	**1993/05/25**	**II.2.**	Article 9(2)(e), third indent* – normalised versus specific software – software imported – place of supply – status of customer	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
038	**1993/05/25**	**II.2.**	Article 9(2)(e), third indent* – normalised versus specific software – software imported – place of supply – status of customer	059.1.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
038	**1993/05/25**	**II.2.**	Article 9(3)(b)* – normalised versus specific software – software imported – place of supply – status of customer	059a.1.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
039	**1993/07/05-06**	**II.**	Article 4(1)* – taxable person – private television companies – tangible movable property presented to game-show winners – supply of advertising service – self-supply of goods	009.1.	Taxable person	
039	**1993/07/05-06**	**II.**	Article 5(6)* – taxable person – private television companies – tangible movable property presented to game-show winners – supply of advertising service – self-supply of goods	016.	Supply of goods	
040	**1993/10/19-20**	**–**	–	–	–	No guidelines agreed.
041	**1994/02/28 1994/03/01**	**a)**	Article 28a(5)(b), second subparagraph, fifth indent* – defective goods refused by purchaser – goods returned or remaining – possible transfer	017.2.f.	Supply of goods	
041	**1994/02/28 1994/03/01**	**b)**	Article 13(A)(1)(n)* – scope of exemption – public bodies or other recognised bodies – services supplied by soloists	135.1.n.	Exemptions	See also CJEU case *Commission/ Germany* (C-109/02).
042	**1994/09/15-16**	**–**	–	–	–	No guidelines agreed.
043	**1994/11/23**		Article 15(10)* – exemption – concept of international body – elements sufficient under international law to qualify as such	151.1.b.	Exemptions	
044	**1995/01/23**	**II.**	Article 13(A)(1)(i)* – scope of exemption – vocational training or retraining – instruction to acquire or update knowledge	132.1.i.	Exemptions	See also Article 44 of Council Implementing Regulation (EU) No 282/2011.
045	**1995/04/25-26**	**II.1.**	Annex H, point (11)* – reduced rate – hiring-out of tents, caravans and mobile homes at camping sites	III.12.	Rates	See also Article 43 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
045	**1995/04/25-26**	**II.2.**	Article 2(1)* – supply for a consideration – indemnity received to make good a loss – expenditure incurred in connection with the indemnity	002.1.c.	Scope	
046	**1995/10/16**	**II.1.**	Article 11(B)(3)(b)* – taxable amount – scope of exemption – transport services connected with importation of movable property – personal effects brought when changing residence	086.	Taxable amount	See also Article 46 of Council Implementing Regulation (EU) No 282/2011.
046	**1995/10/16**	**II.1.**	Article 14(1)(i)* – taxable amount – scope of exemption – transport services connected with importation of movable property – personal effects brought when changing residence	144.	Exemptions	See also Article 46 of Council Implementing Regulation (EU) No 282/2011.
046	**1995/10/16**	**II.2.**	Article 13(B)(b)(2)* – leasing and letting of immovable property – limitations to exemption – land berths for laying up boats	135.2.	Exemptions	See also CJEU case *Fonden Marselisborg Lystbådehavn* (C-428/02).
047	**1996/03/11-12**	**II.5.2**	Article 16* – warehousing arrangements – removal of goods – person liable for payment – amount of VAT due	155.	Exemptions	See also CJEU case *Vlaamse Oliemaatschappij* (C-499/10).
047	**1996/03/11-12**	**II.5.2**	Article 16* – warehousing arrangements – removal of goods – person liable for payment – amount of VAT due	202.	Exemptions	See also CJEU case *Vlaamse Oliemaatschappij* (C-499/10).
047	**1996/03/11-12**	**II.5.3**	Article 16(1)(B)(e)* – warehousing arrangements other than customs warehousing – goods subject to excise – excise warehouses	154.	Exemptions	
048	**1996/06/25 1996/07/08**	**II.2.5.1**	Article 16(1)(B)(e)* – warehousing arrangements other than customs warehousing – goods intended to be supplied at retail stage – nature and destination of goods	157.2.	Exemptions	
048	**1996/06/25 1996/07/08**	**II.2.5.2**	Article 28a(5)(b), fifth indent* – movable tangible property – contract work transactions – simplifications	017.2.f.	Supply of goods	
048	**1996/06/25 1996/07/08**	**II.2.5.2**	Article 28b(F)* – movable tangible property – contract work transactions – simplifications	–	Place of supply of services	Provision deleted by Council Directive 2008/8/EC [Place of supply of services].
048	**1996/06/25 1996/07/08**	**II.3.5.10**	Article 15(2)* – exemption – ECU 175 threshold – method of calculation	147.	Exemptions	See also Article 48 of Council Implementing Regulation (EU) No 282/2011.
049	**1996/10/08-09**	**II.1.7.1**	Article 15(10)* – common VAT and excise duty exemption form	151.	Exemptions	See also Article 51 of Council Implementing Regulation (EU) No 282/2011.
050	**1996/11/07**	**I.5.3**	Article 18(1)(b)* – right of deduction – import VAT – customs import document – indications required to exercise right to deduct	178.e.	Deduction	See also Article 52 of Council Implementing Regulation (EU) No 282/2011.
051	**1997/03/12**	**I.7.1.**	Article 27* – derogation – telecommunications services – scope of measure	024.2.	Supply of services	Guideline overtaken by Council Directive 1999/59/EC [Telecom services].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
051	**1997/03/12**	**I.7.1.**	Article 27* – derogation – telecommunications services – scope of measure	395.	Authorised derogations	Guideline overtaken by Council Directive 1999/59/EC [Telecom services].
051	**1997/03/12**	**I.7.1.**	Article 27* – derogation – telecommunications services – scope of measure	059b.	Place of supply of services	Guideline overtaken by Council Directive 1999/59/EC [Telecom services].
052	**1997/05/28-29**	**II.5.1**	Article 21(1)(d)* – nature of supply – construction of buildings – option to regard as supply of goods – place of taxation where work is carried out – dispatch or transport of materials – liability and identification	204.	Liability	Partly replaced by guideline agreed at the 93th meeting.
052	**1997/05/28-29**	**II.5.1**	Article 22(1)(c), third indent* – nature of supply – construction of buildings – option to regard as supply of goods – place of taxation where work is carried out – dispatch or transport of materials – liability and identification	214.1.c.	Obligations	Partly replaced by guideline agreed at the 93th meeting.
052	**1997/05/28-29**	**II.5.1**	Article 5(5)* – nature of supply – construction of buildings – option to regard as supply of goods – place of taxation where work is carried out – dispatch or transport of materials – liability and identification	014.3.	Supply of goods	Partly replaced by guideline agreed at the 93th meeting.
052	**1997/05/28-29**	**II.5.1**	Article 8(1)(b)* – nature of supply – construction of buildings – option to regard as supply of goods – place of taxation where work is carried out – dispatch or transport of materials – liability and identification	031.	Place of supply of goods	Partly replaced by guideline agreed at the 93th meeting.
052	**1997/05/28-29**	**II.5.2**	Article 13(A)(1)(q)* – concept of public radio and television body – main characteristics – scope of exemption	132.1.q.	Exemptions	
052	**1997/05/28-29**	**II.5.4**	Article 9(2)(a)* – single service – fairs and exhibitions – package of services comprising various components – taxation where fair or exhibition is located	047.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also case CJEU *Gillan Beach* (C-114/05).
052	**1997/05/28-29**	**II.5.4**	Article 9(2)(e), first indent* – single service – fairs and exhibitions – package of services comprising various components – taxation where fair or exhibition is located	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also case CJEU *Gillan Beach* (C-114/05).
052	**1997/05/28-29**	**II.5.5**	Article 9(2)(e), sixth indent* – place of supply – transfers of football players	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
052	**1997/05/28-29**	**II.5.5**	Article 9(2)(e), sixth indent* – place of supply – transfers of football players	059.1.f.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
052	**1997/05/28-29**	**II.5.6**	Article 13(A)(1)(a)* – scope of exemption – public postal services – activities undertaken in other countries	132.1.a.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
052	1997/05/28-29	III.7.1	Article 27* – effective use and enjoyment – derogations – suppliers established within or outside the EU – telecommunications services – customers resident in the EU – tourists and visitors	395.	Authorised derogations	Guideline overtaken by Council Directive 1999/59/EC [Telecom services].
052	1997/05/28-29	III.7.1	Article 9(3)(a)* – effective use and enjoyment – derogations – suppliers established within or outside the EU – telecommunications services – customers resident in the EU – tourists and visitors	059a.1.a.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
052	1997/05/28-29	III.7.1	Article 9(3)(b)* – effective use and enjoyment – derogations – suppliers established within or outside the EU – telecommunications services – customers resident in the EU – tourists and visitors	059a.1.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
053	1997/11/04-05	II.5.2	Article 4(1) and (2)* – economic activity – carried out independently – services supplied by a legal person acting a company director	009.1.	Place of supply of services	
053	1997/11/04-05	II.5.3	Article 9(2)(e), third indent* – place of supply of services – tracing of heirs	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
053	1997/11/04-05	II.5.3	Article 9(2)(e), third indent* – place of supply of services – tracing of heirs	059.1.c.	Place of supply of services	See also CJEU case *Commission/ Germany* (C-401/06).
053	1997/11/04-05	II.5.4	Article 6* – nature of supply – transfer of football players – payment by football club to a player's original	024.1.	Supply of services	
054	1998/02/16-18	II.5.3	Annex H, point (4)* – reduced rates – medical equipment and other appliances for disabled people	III.04.	Rates	
054	1998/02/16-18	II.5.3	Article 12(3)* – reduced rates – medical equipment and other appliances for disabled people	098.	Rates	
054	1998/02/16-18	II.5.4	Article 4* – economic activity – assignment broadcasting rights – international football matches – organisations established abroad – taxable at the place of the customer	009.1.	Taxable person	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 26 of Council Implementing Regulation (EU) No 282/2011.
054	1998/02/16-18	II.5.4	Article 9(2)(e), first indent* – economic activity – assignment broadcasting rights – international football matches – organisations established abroad – taxable at the place of the customer	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See now Article 26 of Council Implementing Regulation (EU) No 282/2011.
054	1998/02/16-18	II.5.4	Article 9(2)(e), first indent* – economic activity – assignment broadcasting rights – international football matches – organisations established abroad – taxable at the place of the customer	059.1.a.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 26 of Council Implementing Regulation (EU) No 282/2011.
054	1998/02/16-18	II.5.5	Article 28b(F)* – work on movable tangible property – total or partial subcontracting – not alterig nature of service supplied by principal contractor – place where physically carried out	–	Place of supply of services	Provision deleted by Council Directive 2008/8/EC [Place of supply of services].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
054	**1998/02/16-18**	**II.5.5**	Article 9(2)(c), fourth indent* – work on movable tangible property – total or partial subcontracting – not altering nature of service supplied by principal contractor – place where physically carried out	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
054	**1998/02/16-18**	**II.5.5**	Article 9(2)(c), fourth indent* – work on movable tangible property – total or partial subcontracting – not altering nature of service supplied by principal contractor – place where physically carried out	054.2.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
054	**1998/02/16-18**	**II.5.6**	Article 28b(B)* – place of supply – distance selling – shift in taxation from origin to destination – threshold exceeded	033.	Place of supply of goods	Replaced by guidelines agreed at the 64th meeting.
054	**1998/02/16-18**	**II.5.6**	Article 28b(B)* – place of supply – distance selling – shift in taxation from origin to destination – threshold exceeded	034.	Place of supply of goods	Replaced by guidelines agreed at the 64th meeting.
054	**1998/02/16-18**	**II.5.7**	Article 28a(1a)(b)* – place of supply – new vehicle purchased prior to move to another Member State – private individual on moving house – conditions for exemption – registered with normal plates or under transit plates	003.1.b.	Scope	See also Article 2 of Council Implementing Regulation (EU) No 282/2011.
054	**1998/02/16-18**	**II.5.7**	Article 28c(A)* – place of supply – new vehicle purchased prior to move to another Member State – private individual on moving house – conditions for exemption – registered with normal plates or under transit plates	138.2.a.	Exemptions	See also Article 2 of Council Implementing Regulation (EU) No 282/2011.
054	**1998/02/16-18**	**II.5.8**	Article 28a(1a)(b)* – scope – intra-EU acquisitions not subjected to VAT – incorrect application when threshold is exceeded	003.1.b.	Scope	See also Article 16 of Council Implementing Regulation (EU) No 282/2011.
055	**1998/06/10-11**	**–**	–	–	–	No guidelines agreed.
056	**1998/10/13-14**	**II.6.2**	Article 13* – transaction exempt without right of deduction – exemption of intra-EU input acquisition – which exemption prevails	132.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
056	**1998/10/13-14**	**II.6.2**	Article 13* – transaction exempt without right of deduction – exemption of intra-EU input acquisition – which exemption prevails	135.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
056	**1998/10/13-14**	**II.6.2**	Article 13* – transaction exempt without right of deduction – exemption of intra-EU input acquisition – which exemption prevails	136.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
056	**1998/10/13-14**	**II.6.2**	Article 28c(B)(a)* – transaction exempt without right of deduction – exemption of intra-EU input acquisition – which exemption prevails	140.a.	Exemptions	See also CJEU case *Eurodental* (C 240/05).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
056	**1998/10/13-14**	**II.6.4**	Article 9(2)(e), seventh indent* – scope – concept of agent – whether acting in the name and for the account of the supplier or the buyer	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 30 of Council Implementing Regulation (EU) No 282/2011.
056	**1998/10/13-14**	**II.6.4**	Article 9(2)(e), seventh indent* – scope – concept of agent – whether acting in the name and for the account of the supplier or the buyer	046.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 30 of Council Implementing Regulation (EU) No 282/2011.
056	**1998/10/13-14**	**II.6.5**	Article 9(1), eighth indent* – hiring out of movable tangible property – all forms of transport excluded – trailers and semi-trailers	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See now Article 38(2)(b) of Council Implementing Regulation (EU) No 282/2011.
056	**1998/10/13-14**	**II.6.5**	Article 9(2)(e), eighth indent* – hiring out of movable tangible property – all forms of transport excluded – trailers and semi-trailers	059.1.g.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Article 38(2)(b) of Council Implementing Regulation (EU) No 282/2011.
057	**1998/12/16-17**	**6.1**	Article 8(1)(c)* – abolition of tax-free sales – goods supplied on board aircraft for take away – transport with stopovers – same means of transport – same flight number – single journey	037.	Place of supply of goods	
057	**1998/12/16-17**	**8.1 [1]**	Article 26b(A)(i)* – special scheme – gold bar or wafers – definition – weights	344.1.1.	Investment gold scheme	See also Articles 56 and 57 of Council Implementing Regulation (EU) No 282/2011
057	**1998/12/16-17**	**8.1 [2a]**	Article 26b(B), first paragraph* – special scheme – investment gold – place of supply – services not	346.	Investment gold scheme	
057	**1998/12/16-17**	**8.1 [2a]**	Article 8(1)* – special scheme – investment gold – place of supply – services not covered	031.	Place of supply of goods	
057	**1998/12/16-17**	**8.1 [2a]**	Article 8(1)* – special scheme – investment gold – place of supply – services not covered	032.	Place of supply of goods	
057	**1998/12/16-17**	**8.1 [2b]**	Article 22(9)(a), first subparagraph, third indent* – special scheme – certificates for allocated or unallocated gold – release from obligations – conditions	272.1.1.b.	Obligations	
057	**1998/12/16-17**	**8.1 [2b]**	Article 26b(B)* – special scheme – certificates for allocated or unallocated gold – release from obligations – conditions	346.	Investment gold scheme	
058	**1999/06/23**	**II.6.1**	Article 28b(F)* – nature of supply – assembly of machine – parts provided by the supplier or by the customer – following requirements of the customer – possible dispatch or transport – place of taxation	–	Place of supply of services	Provision deleted by Council Directive 2008/8/EC [Place of supply of services].

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
058	1999/06/23	II.6.1	Article 8(1)(a)* – nature of supply – assembly of machine – parts provided by the supplier or by the customer – following requirements of the customer – possible dispatch or transport – place of taxation	032.	Place of supply of goods	See also Articles 8 and 34 of Council Implementing Regulation (EU) No 282/2011.
058	1999/06/23	II.6.1	Article 8(1)(b)* – nature of supply – assembly of machine – parts provided by the supplier or by the customer – following requirements of the customer – possible dispatch or transport – place of taxation	031.	Place of supply of goods	See also Articles 8 and 34 of Council Implementing Regulation (EU) No 282/2011.
058	1999/06/23	II.6.1	Article 9(2)(c)* – nature of supply – assembly of machine – parts provided by the supplier or by the customer – following requirements of the customer – possible dispatch or transport – place of taxation	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also Articles 8 and 34 of Council Implementing Regulation (EU) No 282/2011.
059	1999/11/29	–	–	–	–	No guidelines agreed.
060	2000/03/20-21	4.2	Article 22(6)* – nature of transaction – tiling, papering and parqueting carried out on immovable property – installation or not – place of taxation – implications in terms of intra-EU transactions	262.	Obligations	Partly replaced by guideline agreed at the 93th meeting.
060	2000/03/20-21	4.2	Article 5(5)* – nature of transaction – tiling, papering and parqueting carried out on immovable property – installation or not – place of taxation – implications in terms of intra-EU transactions	014.3.	Supply of goods	Partly replaced by guideline agreed at the 93th meeting.
060	2000/03/20-21	4.2	Article 8(1)(a)* – nature of transaction – tiling, papering and parqueting carried out on immovable property – installation or not – place of taxation – implications in terms of intra-EU transactions	036.	Place of supply of goods	Partly replaced by guideline agreed at the 93th meeting.
060	2000/03/20-21	4.2	Article 8(1)(b)* – nature of transaction – tiling, papering and parqueting carried out on immovable property – installation or not – place of taxation – implications in terms of intra-EU transactions	031.	Place of supply of goods	Partly replaced by guideline agreed at the 93th meeting.
060	2000/03/20-21	4.2	Article 9(2)(a)* – nature of transaction – tiling, papering and parqueting carried out on immovable property – installation or not – place of taxation – implications in terms of intra-EU transactions	047.	Place of supply of services	Partly replaced by guideline agreed at the 93th meeting.
060	2000/03/20-21	4.3	Article 15(2)* – exemption – export under the tourist scheme – personal luggage – whole of luggage submitted by the traveller to customs authorities subject to proof	146.1.b.	Exemptions	
060	2000/03/20-21	4.3	Article 15(2)* – exemption – export under the tourist scheme – personal luggage – whole of luggage submitted by the traveller to customs authorities subject to proof	147.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
060	2000/03/20-21	4.5	Article 13* – exemptions – with or without right of deduction – which type of exemption prevails	132.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 13* – exemptions – with or without right of deduction – which type of exemption prevails	135.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 13* – exemptions – with or without right of deduction – which type of exemption prevails	136.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 15* – exemptions – with or without right of deduction – which type of exemption prevails	146.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 26b(B)* – exemptions – with or without right of deduction – which type of exemption prevails	346.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 26b(B)* – exemptions – with or without right of deduction – which type of exemption prevails	347.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
060	2000/03/20-21	4.5	Article 28c* – exemptions – with or without right of deduction – which type of exemption prevails	138.	Exemptions	See also CJEU case *Eurodental* (C 240/05).
061	2000/06/27	4.2	Article 9(2)(e)* – place of supply – translation and interpretation services	044.	Place of supply of services	See also Articles 29 and 41 of Council Implementing Regulation (EU) No 282/2011.
061	2000/06/27	4.2	Article 9(2)(e)* – place of supply – translation and interpretation services	045.	Place of supply of services	See also Articles 29 and 41 of Council Implementing Regulation (EU) No 282/2011.
061	2000/06/27	4.2	Article 9(2)(e)* – place of supply – translation and interpretation services	059.1.c.	Place of supply of services	See also Articles 29 and 41 of Council Implementing Regulation (EU) No 282/2011.
061	2000/06/27	4.3	Article 13(A)(1)(b)* – public sector hospital providing medical care – option to qualify exempt activities as activities engaged in as public body – research services supplied to the hospital – impact on place of taxation	132.1.b.	Exemptions	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU case *SALIX Grundstücksvermietungs-gesellschaft* (C-102/08).
061	2000/06/27	4.3	Article 4(5)* – public sector hospital providing medical care – option to qualify exempt activities as activities engaged in as public body – research services supplied to the hospital – impact on place of taxation	013.	Taxable person	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU case *SALIX Grundstücksvermietungs-gesellschaft* (C-102/08).
061	2000/06/27	4.3	Article 9(1)* – public sector hospital providing medical care – option to qualify exempt activities as activities engaged in as public body – research services supplied to the hospital – impact on place of taxation	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU case *SALIX Grundstücksvermietungs-gesellschaft* (C-102/08).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
061	2000/06/27	4.3	Article 9(2)(e)* – public sector hospital providing medical care – option to qualify exempt activities as activities engaged in as public body – research services supplied to the hospital – impact on place of taxation	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU case *SALIX Grundstücksvermietungs-gesellschaft* (C-102/08).
061	2000/06/27	4.3	Article 9(2)(e)* – public sector hospital providing medical care – option to qualify exempt activities as activities engaged in as public body – research services supplied to the hospital – impact on place of taxation	059.1.c.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services]. See also CJEU case *SALIX Grundstücksvermietungs-gesellschaft* (C-102/08).
062	2000/11/14	4.2	Article 21* – place of supply at place of the supplier – fixed establishment or branch in Member State of the customer – only relevant if service effectively supplied from fixed establishment – case-by-case if supplied from branch – rebuttable presumption	196.	Liability	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services and liability].
062	2000/11/14	4.2	Article 21* – place of supply at place of the supplier – fixed establishment or branch in Member State of the customer – only relevant if service effectively supplied from fixed establishment – case-by-case if supplied from branch – rebuttable presumption	192a.	Liability	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services and liability].
062	2000/11/14	4.2	Article 21* – place of supply at place of the supplier – fixed establishment or branch in Member State of the customer – only relevant if service effectively supplied from fixed establishment – case-by-case if supplied from branch – rebuttable presumption	194.	Liability	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services and liability].
062	2000/11/14	4.2	Article 9(1)* – place of supply at place of the supplier – fixed establishment or branch in Member State of the customer – only relevant if service effectively supplied from fixed establishment – case-by-case if supplied from branch – rebuttable presumption	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services and liability].
062	2000/11/14	4.2	Article 9(1)* – place of supply at place of the supplier – fixed establishment or branch in Member State of the customer – only relevant if service effectively supplied from fixed establishment – case-by-case if supplied from branch – rebuttable presumption	045.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services and liability].
063	2001/07/17	4.1	Article 13(B)(d)(5)* – sale of of options – underlying operations irrelevant – options treated as separate services – exempt if negotiable on regulated market	135.1.f.	Exemptions	See also Article 9 of Council Implementing Regulation (EU) No 282/2011.
064	2002/03/20	4.4	Article 28b(B)* – place of supply – distance sales – taxation at destination – applicable only once threshold for turnover is exceeded	033.	Place of supply of goods	See also Article 14 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
064	2002/03/20	4.4	Article 28b(B)* – place of supply – distance sales – taxation at destination – applicable only once threshold for turnover is exceeded	034.	Place of supply of goods	See also Article 14 of Council Implementing Regulation (EU) No 282/2011.
064	2002/03/20	4.5	Article 15(9)* – public bodies – status of Eurocontrol – control and support services to air navigation – services in approach and take-off zone – services in upper and lower space	148.g.	Exemptions	
064	2002/03/20	4.5	Article 4(5)* – public bodies – status of Eurocontrol – control and support services to air navigation – services in approach and take-off zone – services in upper and lower space	013.	Taxable person	
065	2002/06/19	3.3	Article 9(1)* – place of supply – single supply – composite elements – organisation of funeral – goods and services supplied by undertakers	044.	Place of supply of services	See also Article 28 of Council Implementing Regulation (EU) No 282/2011.
065	2002/06/19	3.3	Article 9(1)* – place of supply – single supply – composite elements – organisation of funeral – goods and services supplied by undertakers	045.	Place of supply of services	See also Article 28 of Council Implementing Regulation (EU) No 282/2011.
065	2002/06/19	3.4	Annex H, point (6)* – rates – electronic media – CD-ROMS – no access to reduced rate	III.06.	Rates	Guideline impacted by Council Directive 2009/47/EC [Reduced rates].
065	2002/06/19	3.4	Article 12(3)(a)* – rates – electronic media – CD-ROMS – no access to reduced rate	098.	Rates	Guideline impacted by Council Directive 2009/47/EC [Reduced rates].
065	2002/06/19	3.5.	Article 11* – taxable amount – exemption – card-handling fee charged when payment made by credit card – ancillary and subordinate to main supply	073.	Taxable amount	See also Article 42 of Council Implementing Regulation (EU) No 282/2011.
065	2002/06/19	3.5.	Article 13(B)(d)(3)* – taxable amount – exemption – card-handling fee charged when payment made by credit card – ancillary and subordinate to main supply	135.1.d.	Exemptions	See also Article 42 of Council Implementing Regulation (EU) No 282/2011.
066	2002/11/20	–	–	–	–	No guidelines agreed.
067	2003/01/08	4.1	Article 9(2)(e), eleventh indent* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	058.	Place of supply of services	See also Articles 7 and 58 to 63 and Annex I of Council Implementing Regulation (EU) No
067	2003/01/08	4.1	Article 9(2)(e), eleventh indent* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	059.1.j.	Place of supply of services	
067	2003/01/08	4.1	Article 9(2)(e), twelfth indent* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	059.1.k.	Place of supply of services	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	358.	Mini One Stop Shop	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	359.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	360.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	361.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	362.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	363.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	364.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	365.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	366.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	367.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	368.	Mini One Stop Shop	
067	2003/01/08	4.1	Article 26c* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	369.	Mini One Stop Shop	
067	2003/01/08	4.1	Annex L* – place of supply – concept of electronically supplied services and of broadcasting services – special scheme put in place	II.	Place of supply of services	
067	2003/01/08	4.3	Article 5(1)* – nature of supply – hire purchase scheme – right to dispose of tangible property as owner – supply of goods if transfer agreed between parties	014.1.	Supply of goods	
067	2003/01/08	4.3	Article 5(4)* – nature of supply – hire purchase scheme – right to dispose of tangible property as owner – supply of goods if transfer agreed between parties	014.2.b.	Supply of goods	
068	2003/03/10	–	–	–	–	No guidelines agreed.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
069	2003/06/04	4.2	Article 9(2)(e), eleventh indent* – place of supply – concept of radio and television broadcasting – what not covered	058.	Place of supply of services	See also Article 7 of Council Implementing Regulation (EU) No 282/2011.
069	2003/06/04	4.2	Article 9(2)(e), eleventh indent* – place of supply – concept of radio and television broadcasting – what not covered	059.1.j.	Place of supply of services	See also Article 7 of Council Implementing Regulation (EU) No 282/2011.
070	2003/09/25	4.1	Article 15(13)* – scope of exemption – assessment of conformity of manufactured goods with marketing standards of third country of destination – not directly connected with export of goods	146.1.e.	Exemptions	
071	2003/12/15-16	–	–	–	–	No guidelines agreed.
072	2004/03/26	–	–	–	–	No guidelines agreed.
073	2004/05/13	–	–	–	–	No guidelines agreed.
074	2004/0629	–	–	–	–	No guidelines agreed.
075	2004/10/14	4.2	Article 4(5)* – public body – taxable transaction – place of supply – transfer greenhouse gas emission allowances	013.	Taxable person	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
075	2004/10/14	4.2	Article 9(2)(e)* – public body – taxable transaction – place of supply – transfer greenhouse gas emission allowances	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
075	2004/10/14	4.4	Article 15(10)* – scope of exemption – electronic services purchased by an international body – supply covered by special scheme for non-EU suppliers – exemption not impacted	151.	Exemptions	See also Article 49 of Council Implementing Regulation (EU) No 282/2011.
075	2004/10/14	4.4	Article 26c* – scope of exemption – electronic services purchased by an international body – supply covered by special scheme for non-EU suppliers – exemption not impacted	359.	Mini One Stop Shop	See also Article 49 of Council Implementing Regulation (EU) No 282/2011.
076	2005/02/22	–	–	–	–	No guidelines agreed.
077	2005/05/23	–	–	–	–	No guidelines agreed.
078	2005/11/18	–	–	–	–	No guidelines agreed.
079	2006/06/14	–	–	–	–	No guidelines agreed.
080	2006/11/08	4.2.1.	Article 14 – nature of supply – printing services for the printing of a paper-format publication – original (manuscript, CD, diskette, etc.) without or with paper and/or other elements – goods or services	014.1.	Supply of goods	See also CJEU case *Graphic Procédé* (C-88/09).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
080	**2006/11/08**	**4.2.1.**	Article 24 – nature of supply – printing services for the printing of a paper-format publication – original (manuscript, CD, diskette, etc.) without or with paper and/or other elements – goods or services	024.1.	Supply of services	See also CJEU case *Graphic Procédé* (C-88/09).
080	**2006/11/08**	**4.2.2.**	Article 138(1) – goods or services – place of supply/acquisition – publication of books, brochures, etc. – place of taxation for B2B transactions – possible exemption	138.1.	Exemptions	
080	**2006/11/08**	**4.2.2.**	Article 32 – goods or services – place of supply/acquisition – publication of books, brochures, etc. – place of taxation for B2B transactions – possible exemption	032.	Place of supply of goods	
080	**2006/11/08**	**4.2.2.**	Article 40 – goods or services – place of supply/acquisition – publication of books, brochures, etc. – place of taxation for B2B transactions – possible exemption	040.	Place of intra-Community acquisition of goods	
080	**2006/11/08**	**4.2.2.**	Article 52(c) – goods or services – place of supply/acquisition – publication of books, brochures, etc. – place of taxation for B2B transactions – possible exemption	054.2.b.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
080	**2006/11/08**	**4.2.2.**	Article 55 – goods or services – place of supply/acquisition – publication of books, brochures, etc. – place of taxation for B2B transactions – possible exemption	044.	Place of supply of services	Guideline impacted by Council Directive 2008/8/EC [Place of supply of services].
081	**2007/04/25**	**–**	–	–	–	No guidelines agreed.
082	**2007/11/30**	**–**	–	–	–	No guidelines agreed.
083	**2008/02/28-29**	**4.4**	Article 45 – services connected with immovable property – legal services – legal or physical alteration of	047.	Place of supply of services	Replaced by guideline agreed at the 93th meeting.
083	**2008/02/28-29**	**4.5**	Article 14(1) – nature of supply – digital photography processing operations – printed photos handed out	014.1.	Supply of goods	See also CJEU case *Graphic Procédé* (C-88/09).
083	**2008/02/28-29**	**4.5**	Article 24(1) – nature of supply – digital photography processing operations – printed photos handed out	024.1.	Supply of services	See also CJEU case *Graphic Procédé* (C-88/09).
084	**2008/07/14-15**	**–**	–	–	–	No guidelines agreed.
085	**2008/12/08**	**–**	–	–	–	No guidelines agreed.
086	**2009/03/18-19**	**4.2**	Article 195 – supply of gas or electricity to or by a dealer with a license – fixed establishment – need for minimum size with human technical resources	195.	Liability	
086	**2009/03/18-19**	**4.2**	Article 38 – supply of gas or electricity to or by a dealer with a license – fixed establishment – need for minimum size with human technical resources permanently	038.	Place of supply of goods	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
086	2009/03/18-19	4.2	Article 39 – supply of gas or electricity to or by a dealer with a license – fixed establishment – need for minimum size with human technical resources permanently	039.	Place of supply of goods	
086	2009/03/18-19	5.1	Annex III, point (1) – follow-up to VAT Package – nature of supply – concept of restaurant and catering services – place to tax – rate(s) available	III.01.	Rates	See also Article 6 of Council Implementing Regulation (EU) No 282/2011.
086	2009/03/18-19	5.1	Article 14 – follow-up to VAT Package – nature of supply – concept of restaurant and catering services – place to tax – rate(s) available	014.1.	Supply of goods	See Article 6 of Council Implementing Regulation (EU) No 282/2011. See also CJEU case *Bog and Others* (C-497/09, C-499/09, 501/09, 502/09).
086	2009/03/18-19	5.1	Article 55 – follow-up to VAT Package – nature of supply – concept of restaurant and catering services – place to tax – rate(s) available	055.	Place of supply of services	See Article 6 of Council Implementing Regulation (EU) No 282/2011. See also CJEU case *Bog and Others* (C-497/09, C-499/09, 501/09, 502/09).
086	2009/03/18-19	5.1	Article 57 – follow-up to VAT Package – nature of supply – concept of restaurant and catering services – place to tax – rate(s) available	057.	Place of supply of services	See Article 6 of Council Implementing Regulation (EU) No 282/2011. See also CJEU case *Bog and Others* (C-497/09, C-499/09, 501/09, 502/09).
086	2009/03/18-19	5.3	Article 56 – follow-up to VAT Package – hiring of means of transport – definition of means of transport – illustrative list of vehicles covered – concept of possession or use – where actually put at disposal	056.	Place of supply of services	See also Articles 38, 39 and 40 of Council Implementing Regulation (EU) No 282/2011.
086	2009/03/18-19	5.3	Article 59 – follow-up to VAT Package – hiring of means of transport – definition of means of transport – illustrative list of vehicles covered – concept of possession or use – where actually put at disposal	059.1.g.	Place of supply of services	See also Articles 38, 39 and 40 of Council Implementing Regulation (EU) No 282/2011.
086	2009/03/18-19	5.4	Article 192a – follow-up to VAT Package – taxable person with fixed establishment – intervention if use of technical and human resources – administrative support tasks disregarded – deemed intervention if invoice issued under VAT number of fixed establishment	192a.	Liability	See also Article 53 of Council Implementing Regulation (EU) No 282/2011.
086	2009/03/18-19	5.6	Article 43 – place of supply of services – scope of either of the general rules – identification of customer – taxable person acting as such or non-taxable person – use of service	043.	Place of supply of services	See also Articles 19 and 25 of Council Implementing Regulation (EU) No 282/2011.
086	2009/03/18-19	5.6	Article 44 – place of supply of services – scope of either of the general rules – identification of customer – taxable person acting as such or non-taxable person – use of service	044.	Place of supply of services	See also Articles 19 and 25 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
086	**2009/03/18-19**	**5.6**	Article 45 – place of supply of services – scope of either of the general rules – identification of customer – taxable person acting as such or non-taxable person – use of service	045.	Place of supply of services	See also Articles 19 and 25 of Council Implementing Regulation (EU) No 282/2011.
087	**2009/04/22**	**2.1**	Article 143(g) – European Research Infrastructure (ERI) – conditions to qualify as international body – requirements to benefit from exemption	143.1.g.	Exemptions	See also Article 50 of Council Implementing Regulation (EU) No 282/2011.
087	**2009/04/22**	**2.1**	Article 151(1)(b) – European Research Infrastructure (ERI) – conditions to qualify as international body – requirements to benefit from exemption	151.1.b.	Exemptions	See also Article 50 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 192a – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	192a.	Liability	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 44 – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	044.	Place of supply of services	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 45 – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	045.	Place of supply of services	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 56 – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	056.	Place of supply of services	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 58 – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	058.	Place of supply of services	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.1**	Article 59 – follow-up of VAT Package – notions associated with place of supply rules – place of business – fixed establishment – permanent address – usual residence	059.	Place of supply of services	See also Articles 10 to 14 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.2**	Article 214 – concept of taxable person – obligation to identify the supplier and recipient of services – possible impact on other intra-Community transactions	214.	Obligations	See also Articles 4, 17 and 55 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.2**	Article 43 – concept of taxable person – obligation to identify the supplier and recipient of services – possible impact on other intra-Community transactions	043.	Place of supply of services	See also Articles 4, 17 and 55 of Council Implementing Regulation (EU) No 282/2011.
088	**2009/07/13-14**	**6.2**	Article 44 – concept of taxable person – obligation to identify the supplier and recipient of services – possible impact on other intra-Community transactions	044.	Place of supply of services	See also Articles 4, 17 and 55 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
088	2009/07/13-14	6.2	Article 45 – concept of taxable person – obligation to identify the supplier and recipient of services – possible impact on other intra-Community transactions	045.	Place of supply of services	See also Articles 4, 17 and 55 of Council Implementing Regulation (EU) No 282/2011.
088	2009/07/13-14	6.3	Article 44 – services taxed at the place of the customer – where is the supply made to – single or multiple locations – global contracts – elements required to	044.	Place of supply of services	See also Articles 18 and 20 to 24 of Council Implementing Regulation (EU) No 282/2011.
088	2009/07/13-14	6.3	Article 56(2) – services taxed at the place of the customer – where is the supply made to – single or multiple locations – global contracts – elements required to verify	056.2.	Place of supply of services	See also Articles 18 and 20 to 24 of Council Implementing Regulation (EU) No 282/2011.
088	2009/07/13-14	6.3	Article 58 – services taxed at the place of the customer – where is the supply is made to – single or multiple locations – global contracts – elements required to	058.	Place of supply of services	See also Articles 18 and 20 to 24 of Council Implementing Regulation (EU) No 282/2011.
088	2009/07/13-14	6.3	Article 59 – services taxed at the place of the customer – where is the supply is made to – single or multiple locations – global contracts – elements required to	059.	Place of supply of services	See also Articles 18 and 20 to 24 of Council Implementing Regulation (EU) No 282/2011.
088	2009/07/13-14	6.4	Article 192a – follow-up to VAT Package – taxable person with place of business – regarded as established whether or not intervention	192a.	Liability	See also Article 54 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.1	Article 44 – follow-up to VAT Package – services supplied by intermediaries – arranging of hotel accommodation – immovable property	044.	Place of supply of services	See also Article 31 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.1	Article 46 – follow-up to VAT Package – services supplied by intermediaries – arranging of hotel accommodation – immovable property	046.	Place of supply of services	See also Article 31 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.1	Article 47 – follow-up to VAT Package – services supplied by intermediaries – arranging of hotel accommodation – immovable property	047.	Place of supply of services	See also Article 31 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.2	Article 55 – follow-up to VAT Package – restaurant and catering supplied on board means of transport – within or outside Community section of passenger transport – time of supply	055.	Place of supply of services	See also Articles 15, 35, 36 and 37 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.2	Article 57 – follow-up to VAT Package – restaurant and catering supplied on board means of transport – within or outside Community section of passenger transport – time of supply	057.	Place of supply of services	See also Articles 15, 35, 36 and 37 of Council Implementing Regulation (EU) No 282/2011
089	2009/09/30	5.3	Article 44 – follow-up to VAT Package – place of supply – services taxed at the place of the customer – customers outside the EU – elements required to establish place of customer – effective use and enjoyment	044.	Place of supply of services	See Articles 3 and 18 of Council Implementing Regulation (EU) No 282/2011.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
089	2009/09/30	5.3	Article 56(2) – follow-up to VAT Package – place of supply – services taxed at the place of the customer – customers outside the EU – elements required to establish place of customer – effective use and enjoyment	056.2.	Place of supply of services	See also Articles 3 and 18 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.3	Article 58 – follow-up to VAT Package – place of supply – services taxed at the place of the customer – customers outside the EU – elements required to establish place of customer – effective use and enjoyment	058.	Place of supply of services	See also Articles 3 and 18 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.3	Article 59 – follow-up to VAT Package – place of supply – services taxed at the place of the customer – customers outside the EU – elements required to establish place of customer – effective use and enjoyment	059.	Place of supply of services	See also Articles 3 and 18 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.3	Article 59a – follow-up to VAT Package – place of supply – services taxed at the place of the customer – customers outside the EU – elements required to establish place of customer – effective use and enjoyment	059a.	Place of supply of services	See also Articles 3 and 18 of Council Implementing Regulation (EU) No 282/2011.
089	2009/09/30	5.4	Article 59a – follow-up to VAT Package – effective use and enjoyment – EU concept – scope at discretion of Member States – common criteria – advertising services – telecommunications services – radio and television broadcasting services – electronic services – hiring of means of transport – transport of goods	059a.	Place of supply of services	
090	2009/12/11	4.2	Article 135(1)(b) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.b.	Exemptions	
090	2009/12/11	4.2	Article 135(1)(c) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.c.	Exemptions	
090	2009/12/11	4.2	Article 135(1)(d) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.d.	Exemptions	
090	2009/12/11	4.2	Article 135(1)(e) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.e.	Exemptions	
090	2009/12/11	4.2	Article 135(1)(f) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.f.	Exemptions	
090	2009/12/11	4.2	Article 135(1)(g) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.g.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
090	**2009/12/11**	**4.2**	Article 135(1)(k) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.k.	Exemptions	
090	**2009/12/11**	**4.2**	Article 135(1)(l) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	135.1.l.	Exemptions	
090	**2009/12/11**	**4.2**	Article 25(a) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	025.a.	Supply of services	
090	**2009/12/11**	**4.2**	Article 9(1) – Common Agricultural Policy's Single Payment Scheme – transfer of payment entitlements – sale with or without land – leasing with land	009.1.	Taxable person	
090	**2009/12/11**	**5.1**	Article 214 – non-taxable legal person – attribution of individual VAT identification number – only for intra-Community acquisitions of goods – deemed as taxable person	214.	Obligations	
090	**2009/12/11**	**5.1**	Article 43 – non-taxable legal person – attribution of individual VAT identification number – only for intra-Community acquisitions of goods – deemed as taxable person	043.	Place of supply of services	
090	**2009/12/11**	**5.1**	Article 44 – non-taxable legal person – attribution of individual VAT identification number – only for intra-Community acquisitions of goods – deemed as taxable person	044.	Place of supply of services	
090	**2009/12/11**	**6.3**	Article 132(1)(a) – exemption – postal services – outcome of court case – universal service provider – public or private operator – service undertaken under specific legal regime – not individually negotiated	132.1.a.	Exemptions	See also CJEU case *TNT Post UK* (C-357/07).
091	**2010/05/10-12**	**5.2**	Annex VI – optional reverse charge – used material, waste and scrap – batteries and accumulators as defined in point (7) of Article 3 of Directive 2006/66/EC	VI.	Liability	
091	**2010/05/10-12**	**5.2**	Article 199(1)(d) – optional reverse charge – used material, waste and scrap – batteries and accumulators as defined in point (7) of Article 3 of Directive 2006/66/EC	199.1.d.	Liability	
091	**2010/05/10-12**	**5.6**	Article 144 – taxable amount – temporary exportation of goods for processing outside the EU – increase in value resulting from processing – recipient of service a taxable person established within the EU – how to respond to risk of double taxation	144.	Exemptions	
091	**2010/05/10-12**	**5.6**	Article 88 – taxable amount – temporary exportation of goods for processing outside the EU – increase in value resulting from processing – recipient of service a taxable person established within the EU – how to respond to risk of double taxation	088.	Taxable amount	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
091	2010/05/10-12	5.8	Article 13 – public body – economic activity – auctioning greenhouse gas emission allowances by Member States under revised EU Emission Trading scheme	013.	Taxable person	
091	2010/05/10-12	5.8	Article 9(1) – public body – economic activity – auctioning greenhouse gas emission allowances by Member States under revised EU Emission Trading scheme	009.1.	Taxable person	
091	2010/05/10-12	6.1	Article 53 – place of supply – admission to cultural, artistic, sporting, scientific, education, entertainment or similar events	053.	Place of supply of services	See also Articles 32 and 33 of Council Implementing Regulation (EU) No 282/2011.
091	2010/05/10-12	6.1	Article 54 – place of supply – admission to cultural, artistic, sporting, scientific, education, entertainment or similar events	054.	Place of supply of services	See also Articles 32 and 33 of Council Implementing Regulation (EU) No 282/2011.
092	2010/12/07-08	6.1	Article 2 – scope – natural person – economic activity – treatment of the sale of real estate on a continuing basis	002.	Scope	See also CJEU cases *Słaby* (C-180/10 and C-181/10)
092	2010/12/07-08	6.1	Article 9 – scope – natural person – economic activity – treatment of the sale of real estate on a continuing basis	009.	Taxable person	See also CJEU cases *Słaby* (C-180/10 and C-181/10)
092	2010/12/07-08	6.4	Article 44 – place of supply – transport services versus hiring of means of transport – where to draw line	044.	Place of supply of services	
092	2010/12/07-08	6.4	Article 45 – place of supply – transport services versus hiring of means of transport – where to draw line	045.	Place of supply of services	
092	2010/12/07-08	6.4	Article 50 – place of supply – transport services versus hiring of means of transport – where to draw line	050.	Place of supply of services	
092	2010/12/07-08	6.4	Article 56 – place of supply – transport services versus hiring of means of transport – where to draw line	056.	Place of supply of services	
092	2010/12/07-08	6.7	Annex III, point (6) – reduced rates – concept of books on all physical means of support – traditional books and contents on other physical means of support – "e-books" and supply on-line periodicals	III.06.	Rates	
092	2010/12/07-08	6.7	Article 98(2), second subparagraph – reduced rates – concept of books on all physical means of support – traditional books and contents on other physical means of support – "e-books" and supply on-line periodicals	098.2.2.	Rates	
093	2011/07/01	5.1	Article 28 – electronic services supplied by service providers using the network of telecommunications providers – identifying the supplier of the service	028.	Supply of services	See also Article 9a of Council Implementing Regulation (EU) No 282/2011 (as amended)
093	2011/07/01	5.1	Article 44 – electronic services supplied by service providers using the network of telecommunications providers – identifying the supplier of the service	044.	Place of supply of services	See also Article 9a of Council Implementing Regulation (EU) No 282/2011 (as amended)
093	2011/07/01	5.1	Article 45 – electronic services supplied by service providers using the network of telecommunications providers – identifying the supplier of the service	045.	Place of supply of services	See also Article 9a of Council Implementing Regulation (EU) No 282/2011 (as amended)

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
093	**2011/07/01**	**5.2**	Article 47 – guidance on the scope of the rule governing services connected with immovable property	047.	Place of supply of services	See Articles 13b, 31a and 31b of Council Implementing Regulation (EU) No 282/2011 (as amended). See also CJEU cases *Commission/ France* (C-60/96), *Maierhofer* (C-315/00), *Heger Rudi* (C-166/02), *Fonden Marselisborg Lystbådehavn* (C-428/02), *Aktiebolaget NN* (C-111/05), *Gillan Beach* (C-114/05), *RCI Europe* (C-37/08), *MacDonald Resorts* (C-270/09), *Inter-Mark Group* (C-530/09), and *Donnelley Global Turnkey Solutions Poland* (C-155/12)
093	**2011/07/01**	**5.3**	Article 44 – services susceptible to be for private use – implications of Article 19 of the VAT Implementing Regulation	044.	Place of supply of services	
093	**2011/07/01**	**5.3**	Article 45 – services susceptible to be for private use – implications of Article 19 of the VAT Implementing Regulation	045.	Place of supply of services	
093	**2011/07/01**	**5.6**	Article 143 – Directives 2006/79/EC and 2009/132/EC – exempt importation of small consignments – incidental expenses – scope of exemption	143.1.b.	Exemptions	
093	**2011/07/01**	**5.6**	Article 144 – Directives 2006/79/EC and 2009/132/EC – exempt importation of small consignments – incidental expenses – scope of exemption	144.	Exemptions	
093	**2011/07/01**	**5.6**	Article 85 – Directives 2006/79/EC and 2009/132/EC – exempt importation of small consignments – incidental expenses – scope of exemption	085.	Taxable amount	
093	**2011/07/01**	**5.6**	Article 86 – Directives 2006/79/EC and 2009/132/EC – exempt importation of small consignments – incidental expenses – scope of exemption	086.	Taxable amount	
093	**2011/07/01**	**5.7**	Article 148(c) – scope of exemptions related to international transport – repair on vessels performed by sub-contractors	148.c.	Exemptions	
094	**2011/10/19**	**6.2**	Article 132(1)(b) – provision of medical care in the exercise of the medical and paramedical professions – VAT treatment of plastic surgery	132.1.b.	Exemptions	
094	**2011/10/19**	**6.2**	Article 132(1)(c) – provision of medical care in the exercise of the medical and paramedical professions – VAT treatment of plastic surgery	132.1.c.	Exemptions	
094	**2011/10/19**	**6.4**	Article 168 – person designated as liable for payment of import VAT – deduction of the VAT paid by representative	168.	Deduction	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
094	**2011/10/19**	**6.4**	Article 178 – person designated as liable for payment of import VAT – deduction of the VAT paid by representative	178.	Deduction	
094	**2011/10/19**	**6.4**	Article 201 – person designated as liable for payment of import VAT – deduction of the VAT paid by representative	201.	Liability	
094	**2011/10/19**	**6.5**	Article 62 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	062.	Chargeability	
094	**2011/10/19**	**6.5**	Article 63 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	063.	Chargeability	
094	**2011/10/19**	**6.5**	Article 65 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	065.	Chargeability	
094	**2011/10/19**	**6.5**	Article 67 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	067.	Chargeability	
094	**2011/10/19**	**6.5**	Article 220 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	220.	Obligations	
094	**2011/10/19**	**6.5**	Article 262 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	262.	Obligations	
094	**2011/10/19**	**6.5**	Article 263 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	263.	Obligations	
094	**2011/10/19**	**6.5**	Article 264 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	264.	Obligations	
094	**2011/10/19**	**6.5**	Article 265 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	265.	Obligations	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
094	**2011/10/19**	**6.5**	Article 266 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	266.	Obligations	
094	**2011/10/19**	**6.5**	Article 267 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	267.	Obligations	
094	**2011/10/19**	**6.5**	Article 268 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	268.	Obligations	
094	**2011/10/19**	**6.5**	Article 269 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	269.	Obligations	
094	**2011/10/19**	**6.5**	Article 270 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	270.	Obligations	
094	**2011/10/19**	**6.5**	Article 271 – recapitulative statements in connection with payments on account – whether obligation to submit recapitulative statement when receiving total or partial payment on account	271.	Obligations	
094	**2011/10/19**	**6.6**	Article 2 – international agreement – Second Line of Defense – exemptions – authorised or not	002.	Scope	
095	**2011/11/14**	**–**	–	–	–	No guidelines agreed.
096	**2012/03/26**	**5.1**	Article 9(1) – interpretation of the term 'economic activity' – direct link between supply and consideration – what is required from consideration – subsidies	002.1.a.	Scope	See also CJEU cases *SPÖ* (C-267/08) and *Commission/Finland* (C-246/08)
096	**2012/03/26**	**5.1**	Article 9(1) – interpretation of the term 'economic activity' – direct link between supply and consideration – what is required from consideration – subsidies	002.1.c.	Scope	See also CJEU cases *SPÖ* (C-267/08) and *Commission/Finland* (C-246/08)
096	**2012/03/26**	**5.1**	Article 9(1) – interpretation of the term 'economic activity' – direct link between supply and consideration – what is required from consideration – subsidies	009.1.	Taxable person	See also CJEU cases *SPÖ* (C-267/08) and *Commission/Finland* (C-246/08)
096	**2012/03/26**	**5.3**	Article 146(1)(c) – supplies of goods to approved humanitarian bodies in one Member State for subsequent exportation from another Member State	146.1.c.	Exemptions	
096	**2012/03/26**	**5.4**	Article 44 – changes to the rules governing the place of supply of services – supply of services to meet the direct needs of vessels, aircraft and their cargoes – assessment of conditions for exemption to apply	044.	Place of supply of services	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
096	**2012/03/26**	**5.4**	Article 148(c) – changes to the rules governing the place of supply of services – supply of services to meet the direct needs of vessels, aircraft and their cargoes – assessment of conditions for exemption to apply	148.c.	Exemptions	
096	**2012/03/26**	**5.4**	Article 148(d) – changes to the rules governing the place of supply of services – supply of services to meet the direct needs of vessels, aircraft and their cargoes – assessment of conditions for exemption to apply	148.d.	Exemptions	
096	**2012/03/26**	**5.4**	Article 148(f) – changes to the rules governing the place of supply of services – supply of services to meet the direct needs of vessels, aircraft and their cargoes – assessment of conditions for exemption to apply	148.f.	Exemptions	
096	**2012/03/26**	**5.4**	Article 148(g) – changes to the rules governing the place of supply of services – supply of services to meet the direct needs of vessels, aircraft and their cargoes – assessment of conditions for exemption to apply	148.g.	Exemptions	
097	**2012/03/26**	**5.2**	Article 28 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	028.	Supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	**2012/03/26**	**5.2**	Article 44 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	044.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	**2012/03/26**	**5.2**	Article 45 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	045.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	**2012/03/26**	**5.2**	Article 53 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	053.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	**2012/03/26**	**5.2**	Article 54 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	054.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
097	2012/03/26	5.2	Article 58 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	058.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	2012/03/26	5.2	Article 58 – tickets for sports events – supplied by an intermediary acting on behalf of the organiser and in the name of that organiser or in his own name, or by a third party acting on his own behalf or in his own name and on his own behalf – nature of supply and its place of	059.1.k.	Place of supply of services	See also Article 33a of Council Implementing Regulation (EU) No 282/2011 (as amended)
097	2012/03/26	5.3	Article 44 – place of taxation – provision of education and training – services supplied at a distance – conditions for exemption	044.	Place of supply of services	See also Article 32(2)(c) of Council Implementing Regulation (EU) No 282/2011
097	2012/03/26	5.3	Article 44 – place of taxation – provision of education and training – services supplied at a distance – conditions for exemption	053.	Place of supply of services	See also Article 32(2)(c) of Council Implementing Regulation (EU) No 282/2011
097	2012/03/26	5.3	Article 44 – place of taxation – provision of education and training – services supplied at a distance – conditions for exemption	054.	Place of supply of services	See also Article 32(2)(c) of Council Implementing Regulation (EU) No 282/2011
097	2012/03/26	5.3	Article 44 – place of taxation – provision of education and training – services supplied at a distance – conditions for exemption	132.1.i.	Exemptions	
097	2012/03/26	5.6	Article 16 – foodstuff donated to the poor – self-supply if not gift of small value – taxable amount made up by purchase price adjusted to state at time of donation	016.	Supply of goods	
097	2012/03/26	5.6	Article 74 – foodstuff donated to the poor – self-supply if not gift of small value – taxable amount made up by purchase price adjusted to state at time of donation	074.	Taxable amount	
098	2013/03/18	5.3	Article 38 – concept of taxable dealer – natural gas, electricity, and heat or cooling energy – products sold after transformation	038.	Place of supply of goods	
098	2013/03/18	5.3	Article 38 – concept of taxable dealer – natural gas, electricity, and heat or cooling energy – products sold after transformation	039.	Place of supply of goods	
098	2013/03/18	5.5	Article 151 – issues relating to the exemption and its application – use of exemption certificate	151.1.	Exemptions	See also Article 51 of Council Implementing Regulation (EU) No 282/2011.
098	2013/03/18	5.6	Article 9(1) – status of international bodies if and when involved in economic activity – taxable person or not	009.1.	Taxable person	
098	2013/03/18	5.6	Article 9(1) – status of international bodies if and when involved in economic activity – taxable person or not	013.	Taxable person	
098	2013/03/18	5.6	Article 9(1) – status of international bodies if and when involved in economic activity – taxable person or not	I.04.	Taxable person	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
098	**2013/03/18**	**5.9**	Article 148(e) – aircraft – scope of exemption – impact of ruling in case C-33/11 A Oy	148.e.	Exemptions	Apart from CJEU case *A Oy* (C-33/11), see also cases *Velker International Oil Company* (C-185/09) and *Elmeka* (C-181/04 to C-183/04).
098	**2013/03/18**	**5.9**	Article 148(f) – aircraft – scope of exemption – impact of ruling in case C-33/11 A Oy	148.f.	Exemptions	Apart from CJEU case *A Oy* (C-33/11), see also cases *Velker International Oil Company* (C-185/09) and *Elmeka* (C-181/04 to C-183/04).
099	**2013/07/03**	**4.2**	Article 132(1)(d) – interpretation of the terms 'blood' and 'human organs'	132.1.d.	Exemptions	
099	**2013/07/03**	**4.5**	Article 65 – VAT treatment of the purchase of airplane tickets	065.	Taxable amount	
099	**2013/07/03**	**4.5**	Article 65 – VAT treatment of the purchase of airplane tickets	090.	Exemptions	
100	**2014/02/24-25**	**3.2**	Article 2 of Regulation 1042/2013 – transitional measures – rules on the place of supply of telecommunications, broadcasting and electronically supplied services	065.	Taxable amount	Relevant only with regard to supplies within the EU where payment was made before 1/1/2015 but the service is supplied after.
100	**2014/02/24-25**	**4.5**	Article 30 – small consignment exemption – rules applicable where importation takes place through another Member State than that to which the consignment is dispatched – two separate taxable events	030.	Place of importation of goods	Linked to exemption provided for under Article 23 of Council Directive 2009/132/EC
100	**2014/02/24-25**	**4.5**	Article 33 – small consignment exemption – rules applicable where importation takes place through another Member State than that to which the consignment is dispatched – two separate taxable events	033.	Place of supply of goods	Linked to exemption provided for under Article 23 of Council Directive 2009/132/EC
100	**2014/02/24-25**	**4.5**	Article 143(1)(b) – small consignment exemption – rules applicable where importation takes place through another Member State than that to which the consignment is dispatched – two separate taxable events	143.1.b.	Exemptions	Linked to exemption provided for under Article 23 of Council Directive 2009/132/EC
100	**2014/02/24-25**	**4.6**	Article 148(a) – vessels – scope of exemption – follow-up to ruling in case C-33/11 A Oy	148.a.	Exemptions	Apart from CJEU case *A Oy* (C-33/11), see also cases *Velker International Oil Company* (C-185/09) and *Elmeka* (C-181/04 to C-183/04).

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
100	**2014/02/24-25**	**4.6**	Article 148(c) – vessels – scope of exemption – follow-up to ruling in case C-33/11 A Oy	148.c.	Exemptions	Apart from CJEU case *A Oy* (C-33/11), see also cases *Velker International Oil Company* (C-185/09) and *Elmeka* (C-181/04 to C-183/04).
101	**2014/10/20**	**4.1.**	Article 171 – VAT refund in case of a taxable person registered for MOSS - interaction betweem the VAT Directive and the VAT Refund Directive	171.	Deduction	
101	**2014/10/20**	**4.1.**	Article 369j – VAT refund in case of a taxable person registered for MOSS - interaction betweem the VAT Directive and the VAT Refund Directive	369j.	Mini One Stop Shop	
101	**2014/10/20**	**4.4**	Article 26 – use of goods forming part of the assets of a business for the private use of staff – means of transport – place of supply of such services	026.	Supply of services	
101	**2014/10/20**	**4.4**	Article 26 – use of goods forming part of the assets of a business for the private use of staff – means of transport – place of supply of such services	045.	Place of supply of services	
101	**2014/10/20**	**4.4**	Article 26 – use of goods forming part of the assets of a business for the private use of staff – means of transport – place of supply of such services	056.	Place of supply of services	
101	**2014/10/20**	**4.5**	Article 17(1) – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	017.1.	Supply of goods	
101	**2014/10/20**	**4.5**	Article 17(2)(d) – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	017.2.d.	Supply of goods	
101	**2014/10/20**	**4.5**	Article 21 – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	021.	Intra-EU transactions	
101	**2014/10/20**	**4.5**	Article 38 – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	038.	Place of supply of goods	
101	**2014/10/20**	**4.5**	Article 39 – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	039.	Place of supply of goods	
101	**2014/10/20**	**4.5**	Article 138(2)(c) – transfer of goods resulting in intra-EU acquisitions – exceptions – gas transportwed within the EU without any transfer of ownership – conditions	138.2.c.	Exemptions	
101	**2014/10/20**	**4.7.**	Article 59(c) – air navigation services supplied by Eurocontrol – general place-of-supply rules applicable	059.c.	Place of supply of services	
101	**2014/10/20**	**4.11**	Article 143(1)(g) – scope of exemption – members of an ERIC – subject to conditions	143.1.g.	Exemptions	
101	**2014/10/20**	**4.11**	Article 151(1)(b) – scope of exemption – members of an ERIC – subject to conditions	151.1.b.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
101	2014/10/20	4.12.	Article 2 – treatment of payments under EU Framework Programmes – subsidies not linked to price – link to consideration not sufficiently direct	002.	Scope	
101	2014/10/20	4.12.	Article 73 – treatment of payments under EU Framework Programmes – subsidies not linked to price – link to consideration not sufficiently direct	073.	Taxable amount	
101	2014/10/20	4.12.	Article 174 – treatment of payments under EU Framework Programmes – subsidies not linked to price – link to consideration not sufficiently direct	174.	Deduction	
101	2014/10/20	4.13.	Article 11 – taxable person – VAT grouping – follow-up to rulings in CJEU cases C-85/11, Commission vs. Ireland and C-480/10, Commission vs. Sweden	011.	Taxable person	
102	2015/03/30	3.1.	Article 7 of the VAT Implementing Regulation – scope of the notion of electronically supplied services	058.	Place of supply of services	
102	2015/03/30	3.2.	Article 28 – online gambling services – VAT treatment	028.	Supply of services	
102	2015/03/30	3.2.	Article 58 – online gambling services – VAT treatment	058.	Place of supply of services	
102	2015/03/30	3.2.	Article 73 – online gambling services – VAT treatment	073.	Taxable amount	
102	2015/03/30	3.2.	Article 79 – online gambling services – VAT treatment	079.	Taxable amount	
102	2015/03/30	3.2.	Article 135(1)(i) – online gambling services – VAT treatment	135.1.i.	Exemptions	
102	2015/03/30	3.2.	Article 401 – online gambling services – VAT treatment	401.	Other turnover taxes	
102	2015/03/30	4.2.	Article 132(1)(b) – scope of the exemption for medical services – supply of an operating theatre	132.1.b.	Exemptions	
102	2015/03/30	4.2.	Article 132(1)(c) – scope of the exemption for medical services – supply of an operating theatre	132.1.c.	Exemptions	
102	2015/03/30	4.3.	Article 2(1)(a) – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	002.1.a.	Scope	
102	2015/03/30	4.3.	Article 2(1)(c) – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	002.1.c.	Scope	
102	2015/03/30	4.3.	Article 16 – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	016.	Supply of goods	
102	2015/03/30	4.3.	Article 26 – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	026.	Supply of services	
102	2015/03/30	4.3.	Article 65 – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	065.	Chargeability	
102	2015/03/30	4.3.	Article 135(1) – tax treatment of reward-based crowdfunding, crowd-investing and crowd-lending	135.1.	Exemptions	
102	2015/03/30	4.4.	Article 143(1)(g) – European groupings of territorial cooperation (EGTCs) – whether or not able to qualify as international bodies	143.1.g.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
102	**2015/03/30**	**4.4.**	Article 151(1)(b) – European groupings of territorial cooperation (EGTCs) – whether or not able to qualify as international bodies	151.1.b.	Exemptions	
102	**2015/03/30**	**4.6.**	Article 315 – special arrangements for works of art – calculation of margin in cases where purchase price cannot be determined	315.	Second-hand goods	
102	**2015/03/30**	**5.2.**	Article 169(a) – allocation of turnover and deduction – CJEU Case C-388/11 Le Crédit Lyonnais	169.a.	Deduction	See CJEU case *Le Crédit Lyonnais* (C-388/11)
102	**2015/03/30**	**5.2.**	Article 174 – allocation of turnover and deduction – implications of CJEU Case C-388/11 *Le Crédit Lyonnais*	174.	Deduction	See CJEU case *Le Crédit Lyonnais* (C-388/11)
103	**2015/04/20**	**2.1.**	Article 5 – territorial scope – application of the VAT Directive when activities are carried out in the exclusive economic zone adjacent to the territorial sea of a Member State	005.	Territory	
103	**2015/04/20**	**2.2.**	Article 148(a) – vessels used for navigation on the high seas – carrying passengers for reward or used for the purpose of commercial, industrial and fishing activities – concept of 'high seas' – scope of and conditions for exemption	148.a.	Exemptions	
103	**2015/04/20**	**2.2.**	Article 148(c) – vessels used for navigation on the high seas – carrying passengers for reward or used for the purpose of commercial, industrial and fishing activities – concept of 'high seas' – scope of and conditions for exemption	148.c.	Exemptions	
103	**2015/04/20**	**2.2.**	Article 148(d) – vessels used for navigation on the high seas – carrying passengers for reward or used for the purpose of commercial, industrial and fishing activities – concept of 'high seas' – scope of and conditions for exemption	148.d.	Exemptions	
104	**2015/06/04-05**	**4.1.**	Article 17 – transfer of goods – clarifications on the concept of fixed establishment	017.1.	Supply of goods	
104	**2015/06/04-05**	**4.1.**	Article 21 – transfer of goods – clarifications on the concept of fixed establishment	021.	Intra-EU transactions	
104	**2015/06/04-05**	**4.1.**	Article 200 – transfer of goods – clarifications on the concept of fixed establishment	200.	Liability	
104	**2015/06/04-05**	**4.2.**	Article 32 – distance selling – goods dispatched or transported by or on behalf of the supplier – direct or indirect intervention	032.	Place of supply of goods	
104	**2015/06/04-05**	**4.2.**	Article 33 – distance selling – goods dispatched or transported by or on behalf of the supplier – direct or indirect intervention	033.	Place of supply of goods	
104	**2015/06/04-05**	**4.2.**	Article 34 – distance selling – goods dispatched or transported by or on behalf of the supplier – direct or indirect intervention	034.	Place of supply of goods	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
104	2015/06/04-05	4.3.	Article 135(1)(f) – investment advice – possible qualification as negotiation in securities	135.1.f.	Exemptions	
105	2015/10/26	6.1.	Article 132(1)(f) – scope of the exemption for cost-sharing arrangements	132.1.f.	Exemptions	
105	2015/10/26	6.2.	Article 2 – VAT treatment of sharing economy	002.	Scope	
105	2015/10/26	6.2.	Article 9 – VAT treatment of sharing economy	009.	Taxable person	
105	2015/10/26	6.2.	Article 135(1) – VAT treatment of sharing economy	135.1.	Exemptions	
105	2015/10/26	6.4.	Article 132(1)(e) – interpretation of the terms 'dental technician', 'services by dental technicians in their professional capacity' and 'dental prostheses'	135.1.e.	Exemptions	See also CJEU cases *VDP Dental Laboratory and Others* (C-144/13, C-154/13 and 160/13) and *VDP Dental Laboratory* (C-401/05) .
105	2015/10/26	6.4.	Article 140(a) – interpretation of the terms 'dental technician', 'services by dental technicians in their professional capacity' and 'dental prostheses'	140.a.	Exemptions	See also CJEU cases *VDP Dental Laboratory and Others* (C-144/13, C-154/13 and 160/13) and *VDP Dental Laboratory* (C-401/05) .
105	2015/10/26	6.4.	Article 140(b) – interpretation of the terms 'dental technician', 'services by dental technicians in their professional capacity' and 'dental prostheses'	140.b.	Exemptions	See also CJEU cases *VDP Dental Laboratory and Others* (C-144/13, C-154/13 and 160/13) and *VDP Dental Laboratory* (C-401/05) .
105	2015/10/26	6.4.	Article 143(1)(a) – interpretation of the terms 'dental technician', 'services by dental technicians in their professional capacity' and 'dental prostheses'	143.1.a.	Exemptions	See also CJEU cases *VDP Dental Laboratory and Others* (C-144/13, C-154/13 and 160/13) and *VDP Dental Laboratory* (C-401/05) .
105	2015/10/26	7.1.	Article 2(1) – VAT group – single taxable person – CJEU Case C-7/13 *Skandia America*	002.1.	Scope	See CJEU case C-7/13 *Skandia America*
105	2015/10/26	7.1.	Article 9 – VAT group – single taxable person – CJEU Case C-7/13 *Skandia America*	009.	Taxable person	See CJEU case C-7/13 *Skandia America*
105	2015/10/26	7.1.	Article 11 – VAT group – single taxable person – CJEU Case C-7/13 *Skandia America*	011.	Taxable person	See CJEU case C-7/13 *Skandia America*
106	2016/03/14	5.1.	Article 9a of the VAT Implementing Regulation – presumption – harmonised application	028.	Supply of services	
107	2016/07/08	4.1.	Article 44 – interaction between electronically supplied services and intermediation services – initial discussion on the scope of the concept of intermediation services when taken in a broader context	044.	Place of supply of services	
107	2016/07/08	4.1.	Article 46 – interaction between electronically supplied services and intermediation services – initial discussion on the scope of the concept of intermediation services when taken in a broader context	046.	Place of supply of services	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
107	**2016/07/08**	**4.1.**	Article 7 of the VAT Implementing Regulation – interaction between electronically supplied services and intermediation services – initial discussion on the scope of the concept of intermediation services when taken in a broader context	058.	Place of supply of services	
107	**2016/07/08**	**5.1.**	Article 2(1) – VAT treatment of greenhouse gas emission allowances	002.1.	Scope	See also guidelines agreed at the 75th and 91st meetings
107	**2016/07/08**	**5.1.**	Article 9 – VAT treatment of greenhouse gas emission allowances	009.	Taxable person	See also guidelines agreed at the 75th and 91st meetings
107	**2016/07/08**	**5.1.**	Article 135(1) – VAT treatment of greenhouse gas emission allowances	135.1.	Exemptions	See also guidelines agreed at the 75th and 91st meetings
107	**2016/07/08**	**5.2.**	Article 168 – special arrangements for taxable dealers and their supply of works of art – which costs to allocate to purchase price – treatment of other costs	168.	Deduction	See also guidelines agreed at the 102nd meeting
107	**2016/07/08**	**5.2.**	Article 312(2) – special arrangements for taxable dealers and their supply of works of art – which costs to allocate to purchase price – treatment of other costs	312.2.	Second-hand goods	See also guidelines agreed at the 102nd meeting
107	**2016/07/08**	**5.2.**	Article 315 – special arrangements for taxable dealers and their supply of works of art – which costs to allocate to purchase price – treatment of other costs	315.	Second-hand goods	See also guidelines agreed at the 102nd meeting
107	**2016/07/08**	**6.2.**	Article 14(1) – transfer of goods under commission contract – implications of CJEU Case C-526/13, *Fast Bunkering Klaipėda*	014.1.	Supply of goods	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
107	**2016/07/08**	**6.2.**	Article 14(1) – transfer of goods under commission contract – implications of CJEU Case C-526/13, *Fast Bunkering Klaipėda*	014.2.c.	Supply of goods	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
108	**2017/03/27-28**	**4.1.**	Article 58 – scope of the notion of electronically supplied services – minimal human intervention – follow	058.	Place of supply of services	See also guidelines agreed at the 102nd and 107th meetings
108	**2017/03/27-28**	**4.1.**	Annex II – scope of the notion of electronically supplied services – minimal human intervention – follow-up	II.	Place of supply of services	See also guidelines agreed at the 102nd and 107th meetings
108	**2017/03/27-28**	**4.1.**	Article 7 of the VAT Implementing Regulation – scope of the notion of electronically supplied services – minimal human intervention – follow-up	058.	Place of supply of services	See also guidelines agreed at the 102nd and 107th meetings
108	**2017/03/27-28**	**4.1.**	Annex I of the VAT Implementing Regulation – scope of the notion of electronically supplied services – minimal human intervention – follow-up	II.	Place of supply of services	See also guidelines agreed at the 102nd and 107th meetings
108	**2017/03/27-28**	**5.1.**	Article 132(1)(b) – VAT treatment of fertility treatments	132.1.b.	Exemptions	
108	**2017/03/27-28**	**5.1.**	Article 132(1)(c) – VAT treatment of fertility treatments	132.1.c.	Exemptions	
108	**2017/03/27-28**	**5.2.**	Article 135(1)(b) – negotiation of credit – possible qualification of advisory services by credit	135.1.b.	Exemptions	
108	**2017/03/27-28**	**5.3.**	Article 2(1)(c) – VAT treatment of transactions involving non-performing loans (NPLs)	002.1.c.	Scope	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
108	**2017/03/27-28**	**5.3.**	Article 135(1)(b) – VAT treatment of transactions involving non-performing loans (NPLs)	135.1.b.	Exemptions	
108	**2017/03/27-28**	**5.3.**	Article 135(1)(d) – VAT treatment of transactions involving non-performing loans (NPLs)	135.1.b.	Exemptions	
109	**2017/12/01**	**5.3.**	Article 44 – VAT treatment of services in relation to waterways	044.	Place of supply of services	
109	**2017/12/01**	**5.3.**	Article 47 – VAT treatment of services in relation to waterways	047.	Place of supply of services	
109	**2017/12/01**	**5.4.**	Article 24 – VAT treatment of cash pooling services	024.	Supply of goods	
109	**2017/12/01**	**5.4.**	Article 135(1)(b) – VAT treatment of cash pooling services	135.1.b.	Exemptions	
109	**2017/12/01**	**5.4.**	Article 135(1)(d) – VAT treatment of cash pooling services	135.1.d.	Exemptions	
109	**2017/12/01**	**5.5.**	Article 135(1)(g) – management of special investment funds – scope of the exemption	135.1.g.	Exemptions	See also CJEU cases *Abbey National* (C-169/04), *JP Morgan Fleming Claverhouse Investment Trust and The Association of Investment Trust Companies* (C-363/05), *Deutsche Bank* (C-44/11), *GfBk* (C-275/11), *Wheels Common Investment Fund Trustees and Others* (C-424/11), *ATP PensionService* (C-464/12), *Fiscale Eenheid X* (C-595/13)
109	**2017/12/01**	**6.1.**	Article 14(1) – CJEU case C-526/13 *Fast Bunkering Klaipėda* – follow-up	014.1.	Supply of goods	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
109	**2017/12/01**	**6.1.**	Article 14(2)(c) – CJEU case C-526/13 *Fast Bunkering Klaipėda* – follow-up	014.2.c.	Supply of goods	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
109	**2017/12/01**	**6.1.**	Article 24(1) – CJEU case C-526/13 *Fast Bunkering Klaipėda* – follow-up	024.1.	Supply of services	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
109	**2017/12/01**	**6.1.**	Article 148(a) – CJEU case C-526/13 *Fast Bunkering Klaipėda* – follow-up	148.a.	Exemptions	See CJEU case *Fast Bunkering Klaipėda* (C-526/13)
110	**2018/04/13**	**4.3.**	Article 2(1)(c) – VAT treatment of certain services provided in relation to syndicated loans	002.1.c.	Scope	
110	**2018/04/13**	**4.3.**	Article 135(1)(b) – VAT treatment of certain services provided in relation to syndicated loans	135.1.b.	Exemptions	
110	**2018/04/13**	**4.3.**	Article 135(1)(c) – VAT treatment of certain services provided in relation to syndicated loans	135.1.c.	Exemptions	
110	**2018/04/13**	**4.5.**	Article 18 of the VAT Implementing Regulation – the significance of the VAT identification number	058.	Place of supply of services	Linked to Article 18 of Council Implementing Regulation (EU) No 282/2011.
111	**2018/11/30**	**5.1.**	Article 25 – VAT treatment of organisations collectively managing copyright and related rights	025.	Supply of services	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
111	**2018/11/30**	**5.1.**	Article 25 – VAT treatment of organisations collectively managing copyright and related rights	028.	Supply of services	
111	**2018/11/30**	**5.2.**	Article 2(1)(c) – conditions for there being a taxable transaction when Internet services are provided in exchange of user data	002.1.c.	Scope	
111	**2018/11/30**	**5.3.**	Article 44 – services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys	044.	Place of supply of services	
111	**2018/11/30**	**5.3.**	Article 45 – services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys	045.	Place of supply of services	
111	**2018/11/30**	**5.3.**	Article 46 – services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys	046.	Place of supply of services	
111	**2018/11/30**	**5.3.**	Article 48 – services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys	048.	Place of supply of services	
111	**2018/11/30**	**5.3.**	Article 58 – services provided by an electronic platform connecting for remuneration, by means of a smartphone application, a driver using his own vehicle with persons who wish to make urban journeys	058.	Place of supply of services	
112	**2019/04/12**	**5.3.**	Article 146(1)(e) – Case C-288/16 'L.Č' IK	146.1.e.	Exemptions	
113	**2019/06/03**	**3.1.**	Article 17 – call-off stock – how to handle small losses – transfer of goods	017.	Supply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 17a – call-off stock – how to handle small losses – transfer of goods	017a.	Supply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 17a – call-off stock – whether to consider a call-off stock warehouse to be a fixed establishment of the supplier	017a.	Supply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 192a – call-off stock – whether to consider a call-off stock warehouse to be a fixed establishment of the supplier	192a.	Liability	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 141 – chain transactions – combined with applying the simplification in Article 141 (triangular transactions)	141.	Exemptions	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 138 – exemption of an intra-Community supply of goods – interaction with the VAT Refund Directive	138.	Exemptions	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 138 – exemption of an intra-Community supply of goods – application of Article 138(1a)	138.	Exemptions	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
113	**2019/06/03**	**3.1.**	Article 262 – exemption of an intra-Community supply of goods – application of Article 138(1a)	262.	Obligations	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 263 – exemption of an intra-Community supply of goods – application of Article 138(1a)	263.	Obligations	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 17 – exemption of an intra-Community supply of goods – combined with the optional reverse charge provided for in Article 194	017.	Supply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**3.1.**	Article 214(1)(b) – exemption of an intra-Community supply of goods – combined with the optional reverse charge provided for in Article 194	214.1.b.	Obligations	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**4.1.**	Article 14(1) – VAT rules applicable to transactions related to the recharging of electric vehicles	014.1.	Suppply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
113	**2019/06/03**	**4.1.**	Article 14(1) – VAT rules applicable to transactions related to the recharging of electric vehicles	015.1.	Suppply of goods	Linked to Council Directive (EU) 2018/1910 (Quick Fixes)
114	**2019/12/02**	**5.1.**	Article 132(1)(b) – VAT treatment of 'combined lifestyle intervention'	132.1.b.	Exemptions	
114	**2019/12/02**	**5.1.**	Article 132(1)(c) – VAT treatment of 'combined lifestyle intervention'	132.1.c.	Exemptions	
114	**2019/12/02**	**6.1.**	Article 53 – concept of event – case C 647/17 *Srf konsulterna*	053.	Place of supply of services	See also CJEU case C-647/17 *Srf konsulterna*
115	**2020/03/16**	**–**	**–**		**–**	Meeting cancelled.
116	**2020/06/12**	**5.1.**	Article 138 – correction of invoice – VAT identification number obtained after the moment of chargeability of the tax on the supply	138.	Exemptions	
117	**2020/11/16**	**4.1.**	Article 132(1)(i) – exemption of educational services on the example of maritime security and safety training	132.1.i.	Exemptions	
117	**2020/11/16**	**4.1.**	Article 132(1)(j) – exemption of educational services on the example of maritime security and safety training	132.1.j.	Exemptions	
117	**2020/11/16**	**4.1.**	Article 133 – exemption of educational services on the example of maritime security and safety training	133.	Exemptions	
117	**2020/11/16**	**4.3.**	Article 344 – special scheme for investment gold – notion of investment gold	344.	Investment gold scheme	
117	**2020/11/16**	**5.1.**	Article 17a – implementation of the Quick Fixes Package – Council Directive (EU) 2018/1910 – call-off stocks and Brexit	017a.	Supply of goods	
117	**2020/11/16**	**5.1.**	Article 243 – implementation of the Quick Fixes Package – Council Directive (EU) 2018/1910 – call-off stocks and Brexit	243.	Obligations	
118	**2021/04/19**	**5.1.**	Article 14 – VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up	014.	Supply of goods	Complement guidelines agreed during the 113th meeting.
118	**2021/04/19**	**5.1.**	Article 15 – VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up	015.	Supply of goods	Complement guidelines agreed during the 113th meeting.
118	**2021/04/19**	**5.1.**	Article 38 – VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up	038.	Place of supply of goods	Complement guidelines agreed during the 113th meeting.

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
118	**2021/04/19**	**5.1.**	Article 39 – VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up	039.	Place of supply of goods	Complement guidelines agreed during the 113th meeting.
118	**2021/04/19**	**5.1.**	Article 193 – VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up	193.	Liability	Complement guidelines agreed during the 113th meeting.
118	**2021/04/19**	**6.1.**	Article 17a(4) – Quick Fixes – return of goods placed under call-off stock arrangements: moment when the goods are considered as returned and accounting methods to determine which goods are returned	017a.4.	Supply of goods	
118	**2021/04/19**	**6.1.**	Article 17a(5) – Quick Fixes – return of goods placed under call-off stock arrangements: moment when the goods are considered as returned and accounting methods to determine which goods are returned	017a.5.	Supply of goods	
118	**2021/04/19**	**6.2.**	New Article 59c – calculation of the EU place-of-supply threshold	059c.	Place of supply of goods	
118	**2021/04/19**	**6.2.**	New Article 59c – calculation of the EU place-of-supply threshold	059c.	Place of supply of services	
118	**2021/04/19**	**7.1.**	Article 44 – case C-568/17, *Geelen*, interactive sessions filmed and broadcasted in real time via the internet (video-chat)	044.	Place of supply of services	
118	**2021/04/19**	**7.1.**	Article 53 – case C-568/17, *Geelen*, interactive sessions filmed and broadcasted in real time via the internet (video-chat)	053.	Place of supply of services	
118	**2021/04/19**	**7.1.**	Article 54 – case C-568/17, *Geelen*, interactive sessions filmed and broadcasted in real time via the internet (video-chat)	054.	Place of supply of services	
118	**2021/04/19**	**7.1.**	Article 58 – case C-568/17, *Geelen*, interactive sessions filmed and broadcasted in real time via the internet (video-chat)	058.	Place of supply of services	
119	**2021/11/22**	**4.1.**	Article 38 – place of supply of liquefied natural gas	038.	Place of supply of goods	
119	**2021/11/221**	**4.1.**	Article 39 – place of supply of liquefied natural gas	039.	Place of supply of goods	
119	**2021/11/22**	**4.3.**	Article 132(1)(b) – dietary recommendations administered by a medical treatment institution within a medical treatment process	132.1.b.	Exemptions	
119	**2021/11/22**	**4.3.**	Article 132(1)(c) – dietary recommendations administered by a medical treatment institution within a medical treatment process	132.1.c.	Exemptions	
119	**2021/11/22**	**5.1.**	Article 2(1) – VAT group – single taxable person – CJEU Case C-812/19 *Danske Bank*	002.1.c.	Scope	See CJEU cases C-7/13 *Skandia America* and C-812/19 *Danske Bank*
119	**2021/11/22**	**5.1.**	Article 9 – VAT group – single taxable person – CJEU Case C-812/19 *Danske Bank*	009.	Taxable person	See CJEU cases C-7/13 *Skandia America* and C-812/19 *Danske Bank*

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
119	**2021/1122**	**5.1.**	Article 11 – VAT group – single taxable person – CJEU Case C-812/19 *Danske Bank*	011.	Taxable person	See CJEU cases C-7/13 *Skandia America* and C-812/19 *Danske Bank*
–	**2022/02/28**	**–**	Article 143(1)(ca) – proposed solution to regularise double taxation in the IOSS VAT return	143.1.ca.	Exemptions	
120	**2022/03/28**	**4.2.**	Article 2(1) – VAT treatment of crypto-assets	002.1.	Scope	
120	**2022/03/28**	**4.2.**	Article 135(1)(d) – VAT treatment of crypto-assets	135.1.d.	Exemptions	
120	**2022/03/28**	**4.2.**	Article 135(1)(d) – VAT treatment of crypto-assets	135.1.e.	Exemptions	
120	**2022/03/28**	**4.3.**	Article 135(1)(d) – digital payment services – delected issues in e-commerce (e wallets, marketplaces and "Buy Now, Pay Later" offerings)	135.1.d.	Exemptions	
121	**2022/10/21**	**5.1.**	New Article 284 – the new special scheme for small enterprises – legal protection – Charter of Fundamental Rights of the European Union	284.	Small enterprises	Linked to Directive 2020/285
121	**2022/10/21**	**5.1.**	New Article 284b – the new special scheme for small enterprises – legal protection – Charter of Fundamental Rights of the European Union	284b.	Small enterprises	Linked to Directive 2020/285
121	**2022/10/21**	**5.1.**	New Article 284e – the new special scheme for small enterprises – legal protection – Charter of Fundamental Rights of the European Union	284e.	Small enterprises	Linked to Directive 2020/285
121	**2022/10/21**	**5.1.**	New Article 288a – the new special scheme for small enterprises – legal protection – Charter of Fundamental Rights of the European Union	288a.	Small enterprises	Linked to Directive 2020/285
121	**2022/10/21**	**5.2.**	New Article 284 – the new special scheme for small enterprises and fixed establishments – concept of establishment	284.	Small enterprises	Linked to Directive 2020/285
121	**2022/10/21**	**5.3.**	New Article 284 – the new special scheme for small enterprises – interaction with rules on intra-Community acquisitions	284.3.b.	Small enterprises	Linked to Directive 2020/285
122	**2023/03/20**	**3.2.**	Article 30a – vouchers in the form of City Cards – follow up	030a.	Supply of goods/services	
122	**2023/03/20**	**3.2.**	Article 30b – vouchers in the form of City Cards – follow up	030b.	Supply of goods/services	
122	**2023/03/20**	**3.3.**	Article 73a – application of the VAT exemption to educational services	073a.	Taxable amount	
122	**2023/03/20**	**3.3.**	Article 132(1)(i) – application of the VAT exemption to educational services	132.1.i.	Exemptions	
122	**2023/03/20**	**3.3.**	Article 132(1)(j) – application of the VAT exemption to educational services	132.1.j.	Exemptions	
122	**2023/03/20**	**3.4.**	Article 146(1) – permanent address or habitual residence of non-EU travellers – further analysis	146.1.	Exemptions	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
122	2023/03/20	3.4.	Article 147(2) – permanent address or habitual residence of non-EU travellers – further analysis	147.2.	Exemptions	
–	2023/09/06	–	Article 14(1) – CJEU Case C-235/18 Vega International: Fuel cards – follow-up	014.1.	Supply of goods	
–	2023/09/06	–	Article 14(2)(c) – CJEU Case C-235/18 Vega International: Fuel cards – follow-up	014.1.	Supply of goods	
123	2023/11/20	5.1.	Article 2(1) – VAT treatment of sales of skins in the secondary market	002.1.	Scope	Relates to non-fungible tokens (NFTs)
123	2023/11/20	5.1.	Article 9(1) – VAT treatment of sales of skins in the secondary market	009.1.	Taxable person	Relates to non-fungible tokens (NFTs)
123	2023/11/20	6.1.	Title XII, Chapters 1 and 6 – the special scheme for small enterprises – interaction with the One-Stop-Shop Union scheme and the Import One-Stop-Shop Non-Union scheme	033.a.	Place of supply of goods	Linked to Directive 2020/285
123	2023/11/20	6.1.	Title XII, Chapters 1 and 6 – the special scheme for small enterprises – interaction with the One-Stop-Shop Union scheme and the Import One-Stop-Shop Non-Union scheme	058.	Place of supply of services	Linked to Directive 2020/285
123	2023/11/20	6.1.	Title XII, Chapters 1 and 6 – the special scheme for small enterprises – interaction with the One-Stop-Shop Union scheme and the Import One-Stop-Shop Non-Union scheme	059.c.	Place of supply of goods/services	Linked to Directive 2020/285
123	2023/11/20	6.1.	Title XII, Chapters 1 and 6 – the special scheme for small enterprises – interaction with the One-Stop-Shop Union scheme and the Import One-Stop-Shop Non-Union scheme	369b.	One Stop Shop	Linked to Directive 2020/285
123	2023/11/20	6.2.	New Article 284(1) – the new special scheme for small enterprises and fixed establishments (follow-up)	284.1.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	New Article 284(3)(b) – the new special scheme for small enterprises – interaction with rules on intra-Community acquisitions (follow-up)	284.3.b.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284 – the SME scheme updated as of 1 January 2025	284.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284a – the SME scheme updated as of 1 January 2025	284a.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284b – the SME scheme updated as of 1 January 2025	284b.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284c – the SME scheme updated as of 1 January 2025	284c.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284d – the SME scheme updated as of 1 January 2025	284d.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 284e – the SME scheme updated as of 1 January 2025	284e.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 288 – the SME scheme updated as of 1 January 2025	288.	Small enterprises	Linked to Directive 2020/285

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
123	2023/11/20	6.2.	Article 288a – the SME scheme updated as of 1 January 2025	288a.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 292a – the SME scheme updated as of 1 January 2025	292a.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 292b – the SME scheme updated as of 1 January 2025	292b.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 292c – the SME scheme updated as of 1 January 2025	292c.	Small enterprises	Linked to Directive 2020/285
123	2023/11/20	6.2.	Article 292d – the SME scheme updated as of 1 January 2025	292d.	Small enterprises	Linked to Directive 2020/285
124	2024/04/11	4.1.	Article 103 – crypto art and VAT	103.	Rates	Relates to non-fungible tokens (NFTs)
124	2024/04/11	4.1.	Article 135 – crypto art and VAT	135.1.e.	Exemptions	Relates to non-fungible tokens (NFTs)
124	2024/04/11	4.1.	Article 311 – crypto art and VAT	311.1.2.	Second-hand goods	Relates to non-fungible tokens (NFTs)
124	2024/04/11	4.1.	Article 371 – crypto art and VAT	371.	Transitional derogations	Relates to non-fungible tokens (NFTs)
124	2024/04/11	4.1.	Arnex III, point (26) – crypto art and VAT	III.26.	Rates	Relates to non-fungible tokens (NFTs)
125	2024/11/18	5.2.	Article 2 – treatment of Two-Way Contracts for Difference (TW CfD) for electricity	002.	Scope	
125	2024/11/18	5.2.	Article 9 – treatment of Two-Way Contracts for Difference (TW CfD) for electricity	009.	Taxable person	
125	2024/11/18	5.2.	Article 13 – treatment of Two-Way Contracts for Difference (TW CfD) for electricity	013.	Taxable person	
125	2024/11/18	5.2.	Article 135(1)(c) – treatment of Two-Way Contracts for Difference (TW CfD) for electricity	135.1.c.	Exemptions	
125	2024/11/18	5.2.	Article 135(1)(f) – treatment of Two-Way Contracts for Difference (TW CfD) for electricity	135.1.f.	Exemptions	
125	2024/11/18	5.4.	Annex II – qualification as electronically supplied services – sales of skins in the secondary market for VAT purposes	II.	Place of supply of services	Relates to non-fungible tokens (NFTs). See also guidelines agreed at the 123rd meeting.
125	2024/11/18	6.1.	New Article 53, second paragraph – Council Directive (EU) 2022/542 – changes in need of transposition	053.2.	Place of supply of services	
125	2024/11/18	6.1.	New Article 54(1), second paragraph – Council Directive (EU) 2022/542 – changes in need of	054.1.2	Place of supply of services	
125	2024/11/18	6.1.	New Article 94 – Council Directive (EU) 2022/542 – changes in need of transposition	094.	Rates	
125	2024/11/18	6.1.	New Article 98a – Council Directive (EU) 2022/542 – changes in need of transposition	098a.	Rates	
125	2024/11/18	6.1.	New Article 316 – Council Directive (EU) 2022/542 – changes in need of transposition	316.	Second-hand goods	
125	2024/11/18	6.1.	New Annex III, point (7) – Council Directive (EU) 2022/542 – changes in need of transposition	III.07.	Rates	

MEETING	DATE	REF	GUIDELINES ISSUED (* Directive 77/388/EEC)	DIRECTIVE 2006/112/EC	SUBJECT	COMMENTS
125	2024/11/18	6.1.	New Annex III, point (13) – Council Directive (EU) 2022/542 – changes in need of transposition	III.13.	Rates	
125	2024/11/18	6.1.	New Annex III, point (26) – Council Directive (EU) 2022/542 – changes in need of transposition	III.26.	Rates	
125	2024/11/18	7.1.	Article 2(1)(c) – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	002.1.c.	Scope	
125	2024/11/18	7.1.	Article 30a – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	030a.	Supply of goods/services	
125	2024/11/18	7.1.	Article 30b – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	030b.	Supply of goods/services	
125	2024/11/18	7.1.	Article 31 – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	031.	Place of supply of goods	
125	2024/11/18	7.1.	Article 44 – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	044.	Place of supply of services	
125	2024/11/18	7.1.	Article 47 – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	047.	Place of supply of services	
125	2024/11/18	7.1.	Article 58 – CJEU Case C-68/23 Finanzamt O (Bons à usage unique)	058.	Place of supply of services	
126	2025/03/21	2.1.	New Article 218 – changes in electronic invoicing rules applicable upon the entry into force of the VAT in the Digital Age Directive	218.	Obligations	Linked to Directive 2025/516 (VAT in the Digital Age)
126	2025/03/21	2.1.	New Article 232 – changes in electronic invoicing rules applicable upon the entry into force of the VAT in the Digital Age Directive	232.	Obligations	Linked to Directive 2025/516 (VAT in the Digital Age)
127	2025/05/14	5.1.	New Article 284a – calculation of the annual turnover serving as reference for the SME scheme	284a.	Small enterprises	
127	2025/05/14	5.1.	New Articles 284b – calculation of the annual turnover serving as reference for the SME scheme	284b.	Small enterprises	
127	2025/05/14	5.1.	New Article 284c – calculation of the annual turnover serving as reference for the SME scheme	284c.	Small enterprises	
127	2025/05/14	5.1.	New Article 288 – calculation of the annual turnover serving as reference for the SME scheme	288.	Small enterprises	
–	2019/03/12	–	VAT related issues in view of the withdrawal of the United Kingdom from the European Union without an agreement			