



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Value Added Tax**

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Brussels, 21 March 2024

## **GROUP ON THE FUTURE OF VAT**

### **AGENDA REV 3**

**44<sup>TH</sup> MEETING  
– 21 MARCH 2024 –**

- 1. Welcome and introduction**
- 2. Implementation of the new Special scheme for Small Enterprises (SMEs)**
  - 2.1. **GFV N° 133:** Updated SME Explanatory Notes (CONFIDENTIAL)
  - 2.2. **GFV N° 134:** SME Guide (CONFIDENTIAL)
  - 2.3. Next steps
- 3. GFV N° 135:** VAT in the Digital Age (ViDA) - Single VAT Registration - Implementation - First analysis (CONFIDENTIAL)
- 4. Information points**
  - i. ViDA package: State of play of the negotiation process in Council
  - ii. Customs reform, including the VAT proposal (COM(2023) 262 final)
- 5. AOB**

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