



Brussels, 11 July 2022
[redacted] - taxud.c.1(2022) 5605421

REPORT OF MEETING

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|--------------------------|-----------------------------------------|
| 1. Meeting | Meeting |
| 2. Subject | Amazon; |
| 3. Documents | - |
| 4. Date and Place | 01 July 2022, Brussels |
| 5. Participants | Amazon: [redacted]
TAXUD: [redacted] |

6. Results

The meeting was to discuss possible options as regard the inclusion of the transfer of own goods in the Single VAT Registration (SVR) part of the VAT in the Digital Age initiative and more particularly the option of a new OSS transfer module combined with the extension of the deemed supplier provision as described in the previous VAT Expert Group (VEG) held on 10/06.

The Commission briefly outlined the main objective of the Single VAT registration part of the initiative, which is to reduce the number of times a business needs to register in another Member State, bringing substantial simplifications for businesses. The Commission also mentioned the stages of the process (initially a study, followed by impact assessment and open public consultation, now in the process of drafting legislation, expected by November).

Based on a power-point, Amazon presented different scenarios depending on the level of services provided by the platforms (sale intermediate/fulfilment).

The Commission took note of the questions addressed by Amazon in their presentation.

Finally the Commission thanked Amazon for the presentation and the overview it provides to some specific business models.

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| 7. Follow-up | No particular follow-up envisaged. |
| 8. Report by | [redacted] |