



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

Brussels, 23 April 2021
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NOTE TO THE MEMBERS OF THE VAT EXPERT GROUP

**Subject: Invitation to the Fiscalis workshop “VAT in the Digital Age”
Online meeting from 31 May to 2 June 2021
Financial and reporting code: FWS/144/002**

I would like to invite you to the joint GFV and VEG Fiscalis workshop “VAT in the Digital Age” that will take place:

- From **31 May to 2 June 2021**;
- **as a webinar, through WebEx**;
- in English.

The Commission Action Plan for Fair and Simple Taxation¹ announced a legislative proposal for 2022 under the heading “VAT in the Digital Age” covering three areas: 1) VAT reporting and mandatory e-invoicing, 2) VAT treatment of the platform economy, 3) Single EU VAT registration. A study covering the three topics was launched by DG TAXUD in 2020 and entrusted to Economisti Associati (the ‘contractor’). It aims to identify policy options for the three areas to be covered by the future legislative proposal.

The objective of the workshop is to present and discuss the conclusions of the Interim Report prepared by the contractor carrying out the study. The contractor will present the conclusions of the Interim Report in the three mentioned areas. This will be followed by more in depth discussions in groups. The workshop will include presentations by the OECD and Canada on the issues related to the platform economy. Representatives from platforms will also be invited to the relevant discussions.

Please confirm your participation by sending an email to TAXUD-VAT-EXPERT-GROUP@ec.europa.eu no later than **7 May 2021**.

I would like to remind you that **only one person can attend the meeting**, either you or your alternate. If you are unable to attend the meeting, I would be grateful if you could inform us as soon as possible and specify whether your alternate will replace you.

¹ https://ec.europa.eu/taxation_customs/general-information-taxation/eu-tax-policy-strategy/package-fair-and-simple-taxation_en

The confirmation e-mail to be sent by you or your alternate **no later than 7 May** should include the following information:

Name	E-mail address	Do you volunteer to act as Chair or rapporteur? Please indicate yes or no If yes, indicate if you will act as chair or rapporteur

The draft agenda and general information on the workshop are attached. Further details on the conduct of the workshop and background information will be made available in due time to allow participants to prepare for the workshop. Participants are requested to examine this documentation prior to the workshop.


For any questions relating to the content of the workshop you may contact
TAXUD-VAT-EXPERT-GROUP@ec.europa.eu

We look forward to seeing you at this meeting.

Yours sincerely,

e-signed



Cc.: B. Angel (TAXUD/C);
 (TAXUD/C1);
TAXUD-Fiscalis@ec.europa.eu

Enclosures: 1. Draft agenda.
2. Online meetings etiquette.
3. Privacy statement.


Fiscalis 2020 & Customs 2020 Programme**VAT IN THE DIGITAL AGE****VIRTUAL MEETING****31/05-2/06/2021****DRAFT AGENDA****31 May 2021**

Time	Subject / Event	Speaker
09:00 – 09:30	Introduction and presentation of the main objectives of the “VAT in the digital age” work stream – plenary session	
09:30– 10:00	Transactions Based Reporting (TBR) and e-invoicing - Presentation of the issues of the interim report by the contractor – plenary session	Contractor
10:00 – 11:15 11:30 – 12:30	Discussions in groups on TBR and e-invoicing	
12:30 – 13:30	Lunch break	
13:30 – 14:00	Platforms economy – Presentation of the issues of the interim report by the contractor – plenary session	Contractor
14:00 – 14:20	Presentation by the OECD on platforms – plenary session	Representative from OECD
14:20 – 14:40	Presentation by Canada on platforms – plenary session	Representative from Canada
15:00 – 17:00	Discussions in groups on platforms	

1 June 2021

Time	Subject / Event	Speaker
09:00 – 10:45	Discussions in groups on platforms (follow-up)	
11:00 - 11:30	Single VAT registration – Presentation of the issues of the interim report by the contractor – plenary session	Contractor
11:30 – 13:00	Lunch break	
13:00 – 14:15 14:30 – 15:30	Discussion in groups on Single VAT registration	

2 June 2021

Time	Subject / Event	Speaker
09:00 – 10.30 10:45 – 12:30	Presentations of conclusions: TBR and e-invoicing, platforms and Single VAT registration	Rapporteurs
12:30 - 13:00	Open forum – exchange of views	All
13:00 – 13:30	Closing remarks	

ONLINE MEETINGS ETIQUETTE

- **Participants are asked to join 20 minutes before the actual meeting** time in order to settle a connection, audio or video issue.
- When joining, participants will add their Member State or Organisation in front of their name in the following way: XX - Firstname LASTNAME.
- When joining all participants will be muted. Meeting host has also an option to mute participants manually (everybody and individually).
- When not speaking, participants are requested to switch off their microphones and cameras.
- Questions should be written down in the chat channel also stating the MS or Organisation from where the questions comes – Commission will decide which questions to answer directly (as the answer may require coordination which is not possible during the meeting).
- When participants want to intervene on their own initiative, they can use the “Raise hand” option or use the chat to write the question.
- If clarification about the question asked in the chat is needed, the host can ask the person to unmute and explain further via audio.
- One colleague will moderate the online meeting and another colleague will monitor the chat and ‘raised hands’ to ensure smooth online meeting.

PROTECTION OF YOUR PERSONAL DATA

This privacy statement provides information about the processing and the protection of your personal data.

Processing operation: *Organisation and management of meetings in the context of the Customs and Fiscalis 2020 programmes for meetings that are not linked to expert groups.*

Data Controller: *European Commission, Directorate- General Taxation and Customs Union, Unit C1*

Record reference: *DPO-3078-5*

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1. **Introduction**

The European Commission (hereafter ‘the Commission’) is committed to protect your personal data and to respect your privacy. The Commission collects and further processes personal data pursuant to [Regulation \(EU\) 2018/1725](#) of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.

This privacy statement explains the reason for the processing of your personal data, the way we collect, handle and ensure protection of all personal data provided, how that information is used and what rights you have in relation to your personal data. It also specifies the contact details of the responsible Data Controller with whom you may exercise your rights, the Data Protection Officer and the European Data Protection Supervisor.

This privacy statement concerns the processing operation *Organisation and management of meetings in the context of the Customs and Fiscalis 2020 programmes for meetings that are not linked to expert groups* undertaken by the European Commission Directorate- General Taxation and Customs Union, *unit C1*, as presented below.

2. **Why and how do we process your personal data?**

Purpose of the processing operation: The European Commission collects and uses your personal information only for the organisation, preparation, management and follow-up of meetings financed through the Customs and Fiscalis 2020 and successor programmes that are not expert group meetings. More specifically, this concerns the following processing activities:

- communication activities such as sending e-mails and invitations (this entails the management of contact lists for correspondence);
- exchange of meeting documents (notably through information sharing and circulation of documents via
 - e-mail, and/or
 - the Advanced Gateway to EU Meetings (AGM) online system for meeting organisation (see Record of processing DPR-EC-01141 - Information system supporting the organisation of meetings (former notification DPO-3911)), and/or
 - CIRCABC (see Record of Processing DPR-EC-01666 - CIRCA and CIRCABC – Global User Directory (former notification DPO-1008))) and/or,
 - ART2 (see DPR-EC-04047.1).
- organisational and administrative activities to ensure the participants' access to Commission premises (see Record of Processing DPR-EC-00655 (Commission Physical Access Control System (PACS)));
- reimbursement of travel, subsistence costs or payment of special allowances in the sense of Article 21 of Commission decision C(2016) 3301 (see Record of Processing DPR-EC-00301 - Legal Entities and Bank Accounts (former notifications DPO-372 and DPO-300 and ART2 (see DPR-EC-04047.1)));
- audio-visual recording of the meetings for the purpose of drafting minutes (see Record of Processing DPR-EC-01937 (Audio-visual recording of meetings));

Your personal data will not be used for an automated decision-making including profiling.

3. On what legal ground(s) do we process your personal data

We process your personal data, because processing is necessary for the performance of a task carried out in the public interest (Article 5(1)(a) of Regulation (EU) No 2018/1725).

Bringing together customs and tax officials in different types of meetings plays an important role in enabling the Member States' authorities to improve cooperation, exchange expertise, build confidence, share knowledge as a basis for respectively supporting the functioning and modernisation of the customs union (customs) and improving the proper functioning of the taxation systems in the internal market (Fiscalis-taxation).

4. Which personal data do we collect and further process?

In order to carry out this processing operation the Data Controller may collect the following categories of personal data:

- Personal data necessary for organising and managing meetings such as gender (Mr/Ms), name, organisation to which he/she belongs, e-mail address, phone/fax number;
- Personal data necessary for security (access control to Commission premises) such as ID card/Passport number and date of birth, name, surname, organisation he/she belongs to, gender;
- Personal data necessary for reimbursements purposes such as name, means of transport, hotel accommodation and banking details;
- Personal data necessary for payment of special allowances, such as name and banking details;
- Personal data included in the minutes of meetings, such as names of meeting participants and their positions expressed (in case of representatives of organisations, Member States' authorities and other public entities, only based on their prior freely given, specific, informed and unambiguous consent, if at all).
- Personal data necessary for establishing the attendance list and the minutes: signature, audio-visual recording of the meeting.

If you do not provide these personal data, possible consequences are the impossibility to attend meetings and/or to be reimbursed or paid.

We have obtained your personal data either directly from you, via the competent National department, another public entity or organisation that you work for or via the Permanent Representation of your country in Brussels.

5. How long do we keep your personal data?

The Data Controller only keeps your personal data for the time necessary to fulfil the purpose of collection or further processing, namely for a maximum of 5 years after closure of the file to which the personal data processed belongs.

The 'administrative retention period' of five years is based on the retention policy of Commission documents and files (and the personal data contained in them), governed by the common Commission-level retention list for European Commission files ([SEC\(2019\)900](#)).

It is a regulatory document in the form of a retention schedule that establishes the retention periods for different types of Commission files. That list has been notified to the European Data Protection Supervisor.

The ‘administrative retention period’ is the period during which the Commission departments are required to keep a file depending on its usefulness for administrative purposes and the relevant statutory and legal obligations.

This information is without prejudice to longer retention periods which may apply to personal data processed for the purpose of reimbursing travel and subsistence costs, payment of special allowances and ensuring the participant's access to Commission premises based on the dedicated processing operations notified to the DPO by the responsible Commission departments (Records of Processing DPR-EC-00655 (Commission Physical Access Control System (PACS)) and DPR-EC-00301 - Legal Entities and Bank Accounts (former notifications DPO-372 and DPO-300))).

6. How do we protect and safeguard your personal data?

All personal data in electronic format (e-mails, documents, databases, uploaded batches of data, etc.) are stored *on* the servers of the European Commission. All processing operations are carried out pursuant to the [Commission Decision \(EU, Euratom\) 2017/46](#) of 10 January 2017 on the security of communication and information systems in the European Commission.

The Commission’s contractors are bound by a specific contractual clause for any processing operations of your data on behalf of the Commission, and by the confidentiality obligations deriving from the General Data Protection Regulation in the EU Member States (‘GDPR’ [Regulation \(EU\) 2016/679](#)).

In order to protect your personal data, the Commission has put in place a number of technical and organisational measures. Technical measures include appropriate actions to address online security, risk of data loss, alteration of data or unauthorised access, taking into consideration the risk presented by the processing and the nature of the personal data being processed. Organisational measures include restricting access to the personal data solely to authorised persons with a legitimate need to know for the purposes of this processing operation.

7. Who has access to your personal data and to whom is it disclosed?

Access to your personal data is provided to the Commission staff authorised for carrying out this processing operation and to other authorised Commission staff according to the “need to know” principle. Such staff abide by statutory, and when required, additional confidentiality agreements.

More specifically, the following Commission staff have access to certain parts of the personal data:

- Authorised staff of the European Commission's Directorate-General for Human Resources and Security have access to the personal data necessary for providing access to European Commission premises;
- Authorised staff of the European Commission's Directorate-General for Budget and the Paymaster Office (PMO) have access to the personal data needed for reimbursement purposes and payment of special allowances;
- Authorised staff of the European Commission's Directorate-General for Interpretation (SCIC) as meeting room and equipment providers have access to the audio-visual recordings of the meetings;
- Authorised staff of other European Commission departments involved in the policy follow-up to a specific meeting.

- Authorised staff in the Member States responsible for the management of the Customs and Fiscalis 2020 and successor programmes.

Please note that pursuant to Article 3(13) of Regulation (EU) 2018/1725, public authorities (e.g. Court of Auditors, EU Court of Justice) which may receive personal data in the framework of a particular inquiry in accordance with Union or Member State law shall not be regarded as recipients. The further processing of those data by those public authorities shall be in compliance with the applicable data protection rules according to the purposes of the processing.

The information we collect will not be given to any third party, except to the extent and for the purpose we may be required to do so by law.

8. What are your rights and how can you exercise them?

You have specific rights as a ‘data subject’ under Chapter III (Articles 14-25) of Regulation (EU) 2018/1725, in particular the right to access your personal data and to rectify them in case your personal data is inaccurate or incomplete. Under certain conditions, you have the right to erase your personal data, to restrict the processing of your personal data, to object to the processing and the right to data portability.

You have the right to object to the processing of your personal data, which is lawfully carried out pursuant to Article 5(1)(a) of Regulation (EU) 2018/1725, on grounds relating to your particular situation.

To the extent you consented to the publication of some of your personal data, you can withdraw your consent at any time by notifying the Data Controller. The withdrawal will not affect the lawfulness of the processing carried out before you have withdrawn the consent.

You can exercise your rights by contacting the Data Controller, or in case of conflict the Data Protection Officer. If necessary, you can also address the European Data Protection Supervisor. Their contact information is given under Heading 9 below.

Where you wish to exercise your rights in the context of one or several specific processing operations, please provide their description (i.e. their Record reference(s) as specified under Heading 10 below) in your request.

Any request for access to personal data will be handled within one month. Any other request mentioned above will be addressed within 15 working days.

9. Contact information

- The Data Controller

If you would like to exercise your rights under Regulation (EU) 2018/1725, or if you have comments, questions or concerns, or if you would like to submit a complaint regarding the collection and use of your personal data, please feel free to contact the Data Controller:

European Commission, Directorate- General Taxation and Customs Union, unit C1 at TAXUD-UNIT-C1@ec.europa.eu.

- The Data Protection Officer (DPO) of the Commission

You may contact the Data Protection Officer (DATA-PROTECTION-OFFICER@ec.europa.eu) with regard to issues related to the processing of your personal data under Regulation (EU) 2018/1725.

- The European Data Protection Supervisor (EDPS)

You have the right to have recourse (i.e. you can lodge a complaint) to the European Data Protection Supervisor edps@edps.europa.eu if you consider that your rights under Regulation (EU) 2018/1725 have been infringed as a result of the processing of your personal data by the Data Controller.

10. Where to find more detailed information?

The Commission Data Protection Officer (DPO) publishes the register of all processing operations on personal data by the Commission, which have been documented and notified to him. You may access the register via the following link: <https://ec.europa.eu/dpo-register/>.

This specific processing operation has been included in the DPO's public register with the following Record reference: DPO-3078-5.