

COMMISSION DECISION
of 26 June 2012
setting up a group of experts on value added tax
(2012/C 188/02)

THE EUROPEAN COMMISSION,

HAS DECIDED AS FOLLOWS:

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

Article 1

Subject matter

A group of experts on VAT, called the 'VAT Expert Group', hereinafter referred to as 'the group', is hereby set up.

Whereas:

Article 2

Task

The group's task shall be:

(1) Article 113 of the Treaty assigned the institutions the task of harmonising legislation concerning turnover taxes such as value added tax (VAT) in order to ensure the proper functioning of the internal market.

(a) to advise the Commission on the preparation of legislative acts and other policy initiatives in the field of VAT;

(2) The Communication from the Commission on the future of VAT — Towards a simpler, more robust and efficient VAT system tailored to the single market ⁽¹⁾ — has set out an action programme for a wide-ranging reform of the EU's VAT system. To carry out the measures listed in this Communication, the Commission may need to call upon the expertise of VAT specialists in an advisory body.

(b) to provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in the field of VAT.

Article 3

Consultation

The Commission may consult the group on any matter relating to the preparation and implementation of EU legislation and other policy initiatives taken at EU level in the field of VAT.

(3) As stated in the Communication, and in accordance with the Smart Regulation principles ⁽²⁾, the Commission attaches high importance to collecting the views and specific knowledge of the stakeholders when developing and implementing new VAT policies. It is therefore necessary to set up a group of experts in the field of VAT and to define its tasks and its structure.

Article 4

Membership — Appointment

(4) The group should be composed of individuals with the requisite expertise in the area of VAT and of organisations representing in particular businesses, consumers or tax practitioners which can help develop and implement VAT policies.

1. The group shall be composed of a maximum of 40 members.

(5) The group should provide the Commission with advice and insight on preparing and implementing VAT policy. All members should play a very active and high-quality role in the meetings, and in preparing them and following them up if necessary.

2. Members shall be organisations and individuals appointed in a personal capacity, with competence in the areas referred to in Article 2.

(6) Rules should be laid down on the disclosure of information by members of the group.

3. The Director-General for Taxation and Customs Union shall appoint the members from among the organisations and individuals that have responded to a call for applications.

(7) Personal data should be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽³⁾,

4. Organisations shall nominate their representative and an alternate to replace the representative when absent or indisposed. The Director-General for Taxation and Customs Union may refuse a representative or an alternate proposed by an organisation if he or she does not meet the profile required in the call for application. In such cases, the organisation concerned shall be asked to nominate another representative or alternate.

5. In the case of individuals appointed in a personal capacity, provision may be made for each member to have an alternate. The alternate shall be appointed in accordance with the same conditions as the member, and shall automatically replace the member if he or she is absent or indisposed.

⁽¹⁾ COM(2011) 851, 6.12.2011.

⁽²⁾ COM(2010) 543, 8.10.2010.

⁽³⁾ OJ L 8, 12.1.2001, p. 1.

6. Members shall be appointed for two years. They shall remain in office until the end of their term of office. Their term of office may be renewed if they respond to a fresh call for applications.

7. Applicants who have been deemed suitable but who have not been appointed may be placed on a reserve list ('the list') kept for two years, which the Commission shall use to appoint replacements.

8. Members appointed in a personal capacity shall act independently and in the public interest.

9. All members and their representatives shall play a very active and high-quality role in the meetings, and in preparing them and following them up if necessary.

10. Members who resign or who do not comply with the conditions set out in paragraphs 2, 8 and 9 of this Article, or Article 339 of the Treaty, may be replaced for the remainder of their term of office by a member appointed by the Commission. The Commission shall use the list to appoint replacements.

The Director-General for Taxation and Customs Union may ask an organisation to nominate another representative or another alternate if he considers that he or she does not comply with the conditions set out in paragraph 9 of this Article.

11. The names of the individuals appointed in a personal capacity and of the organisations shall be published in the register of Commission expert groups and other similar entities ('the Register') and on the website of the Directorate-General for Taxation and Customs Union.

12. Personal data shall be collected, processed and published in accordance with Regulation (EC) No 45/2001.

Article 5

Operation

1. The group shall be chaired by a representative of the Commission.

2. In agreement with the Commission services, the group may set up sub-groups to examine specific questions on the basis of terms of reference defined by the group. Such sub-groups shall be disbanded as soon as their mandate has been fulfilled.

3. The Commission's representative may invite outside experts to participate in the work of the group or sub-group

on an ad hoc basis if they have a specific expertise that would benefit the group. In addition, the Commission's representative may give observer status to certain individuals or organisations as defined in Rule 8(3) of the horizontal rules on expert groups.

4. All members of the group and their representatives, as well as invited experts and observers, shall comply with the obligations of professional secrecy laid down by the Treaty and its implementing rules, as well as with the Commission's rules on security regarding the protection of EU classified information, laid down in the Annex to Commission Decision 2001/844/EC, ECSC, Euratom⁽¹⁾. Should they fail to comply with these obligations, the Commission may take any appropriate measures.

5. The meetings of the group and sub-groups shall normally be held on Commission premises, in the form and according to the timetable determined by the Commission. The Commission shall provide secretarial services. Other Commission officials with an interest in the proceedings may attend meetings of the group and its sub-groups.

6. The group shall adopt its rules of procedure on the basis of the standard rules of procedure for expert groups.

7. The Commission shall publish relevant information on the activities carried out by the group either by including it in the Register or via a link from the Register to a dedicated website.

Article 6

Meeting expenses

1. Participants in the activities of the group shall not be remunerated for the services they render.

2. Travel and subsistence expenses incurred by participants in the activities of the group shall be reimbursed by the Commission in accordance with the provisions in force within the Commission.

3. Those expenses shall be reimbursed within the limits of the available appropriations allocated under the annual procedure for the allocation of resources.

Done at Brussels, 26 June 2012.

For the Commission

Algirdas ŠEMETA

Member of the Commission

⁽¹⁾ Commission Decision of 29 November 2001 amending its internal Rules of Procedure (OJ L 317, 3.12.2001, p. 1).