

## Basic information

### 2004/0079(CNS)

CNS - Consultation procedure  
Directive

Procedure completed

Common system of value added tax (VAT)

Amended by [2003/0329\(CNS\)](#)  
Amended by [2006/0245\(CNS\)](#)  
Amended by [2007/0136\(CNS\)](#)  
Amended by [2007/0238\(CNS\)](#)  
Amended by [2008/0058\(CNS\)](#)  
Amended by [2008/0143\(CNS\)](#)  
Amended by [2008/0228\(CNS\)](#)  
Amended by [2009/0009\(CNS\)](#)  
Amended by [2009/0139\(CNS\)](#)  
Amended by [2010/0179\(CNS\)](#)  
Amended by [2012/0102\(CNS\)](#)  
Amended by [2012/0205\(CNS\)](#)  
Amended by [2013/0280\(CNS\)](#)  
Amended by [2015/0296\(CNS\)](#)  
Amended by [2016/0370\(CNS\)](#)  
Amended by [2016/0374\(CNS\)](#)  
Amended by [2016/0406\(CNS\)](#)  
Amended by [2017/0251\(CNS\)](#)  
Amended by [2017/0349\(CNS\)](#)  
Amended by [2018/0005\(CNS\)](#)  
Amended by [2018/0006\(CNS\)](#)  
Amended by [2018/0124\(CNS\)](#)  
Amended by [2018/0150\(CNS\)](#)  
Amended by [2018/0412\(CNS\)](#)  
Amended by [2018/0415\(CNS\)](#)  
Amended by [2020/0165\(CNS\)](#)  
Amended by [2021/0097\(CNS\)](#)  
Amended by [2022/0027\(CNS\)](#)  
Amended by [2022/0407\(CNS\)](#)  
Amended by [2024/0152\(CNS\)](#)  
See also [2008/0181\(CNS\)](#)

### Subject

2.70.02 Indirect taxation, VAT, excise duties

## Final act

[Directive 2006/0112](#)  
[OJ L 347 11.12.2006, p. 0001-0118](#)

[Summary](#)