

**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

**Technical information****Procedure reference**

2004/0079(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Recast

**Legislative instrument**

Directive

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\(CNS\)](#)

	<a href="#">Amended by 2018/0124(CNS)</a> <a href="#">Amended by 2018/0150(CNS)</a> <a href="#">Amended by 2018/0412(CNS)</a> <a href="#">Amended by 2018/0415(CNS)</a> <a href="#">Amended by 2020/0165(CNS)</a> <a href="#">Amended by 2021/0097(CNS)</a> <a href="#">Amended by 2022/0027(CNS)</a> <a href="#">Amended by 2022/0407(CNS)</a> <a href="#">Amended by 2024/0152(CNS)</a> See also <a href="#">2008/0181(CNS)</a>
<b>Legal basis</b>	EC Treaty (after Amsterdam) EC 093
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	ECON/6/22016