

| Basic information | |
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| 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) See also 2008/0181(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties | |

| Technical information | |
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| Procedure reference | 2004/0079(CNS) |
| Procedure type | CNS - Consultation procedure |
| Nature of procedure | 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) Amended by 2018/0124(CNS) Amended by 2018/0150(CNS) |

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| | 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) See also 2008/0181(CNS) |
| Legal basis | EC Treaty (after Amsterdam) EC 093 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | ECON/6/22016 |