

Basic information**2013/0343(CNS)**CNS - Consultation procedure
Directive

Common system of value added tax (VAT): standard VAT return

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

3.45.08 Business environment, reduction of the administrative burdens

Procedure lapsed or withdrawn