

Basic information

2017/0349(CNS)

CNS - Consultation procedure
Directive

Procedure completed

Common system of value added tax (VAT): minimum standard rate

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

Final act

[Directive 2018/0912](#)
[OJ L 162 27.06.2018, p. 0001](#)

[Summary](#)