

### 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](#)