



Basic information	
2018/0006(CNS) CNS - Consultation procedure Directive	Procedure completed
Common system of value added tax: special scheme for small enterprises Amending Directive 2006/112/EC 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties 3.45.02 Small and medium-sized enterprises (SME), craft industries	

Key events			
Date	Event	Reference	Summary
18/01/2018	Legislative proposal published	COM(2018)0021 	Summary
08/02/2018	Committee referral announced in Parliament		
11/07/2018	Vote in committee		
16/07/2018	Committee report tabled for plenary, 1st reading/single reading	A8-0260/2018	Summary
11/09/2018	Decision by Parliament	T8-0319/2018	Summary
08/11/2019	Amended legislative proposal for reconsultation published	13952/2019	Summary
14/11/2019	Formal reconsultation of Parliament		
12/12/2019	Vote in committee		
13/12/2019	Committee report tabled for plenary, reconsultation	A9-0055/2019	Summary
15/01/2020	Decision by Parliament	T9-0004/2020	
15/01/2020	Results of vote in Parliament		
18/02/2020	Act adopted by Council after consultation of Parliament		
18/02/2020	End of procedure in Parliament		
02/03/2020	Final act published in Official Journal		