

Basic information

2018/0412(CNS)

CNS - Consultation procedure
Directive

Procedure completed

Value added tax (VAT): requirements for payment service providers

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

Final act

[Directive 2020/0284](#)
[OJ L 062 02.03.2020, p. 0007](#)

[Summary](#)