

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	

Technical information	
Procedure reference	2018/0412(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/112/EC 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/00407