

### Basic information

**2021/0097(CNS)**

CNS - Consultation procedure  
Directive

Common system of value added tax (VAT): exemptions on importations and on certain supplies, in respect of Union measures in the public interest

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

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

### Final act

[Directive 2021/1159](#)  
[OJ L 250 15.10.2021, p. 0001](#)