

Basic information

2022/0407(CNS)

CNS - Consultation procedure
Directive

Common system of value added tax (VAT): rules for the digital age

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.30.06 Information and communication technologies, digital technologies

Procedure completed

Final act

[Directive 2025/0516](#)

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