





Basic information	
2022/0407(CNS) CNS - Consultation procedure Directive	Procedure completed
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	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE746.900	05/05/2023	
Amendments tabled in committee		PE749.001	19/06/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0327/2023	31/10/2023	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0421/2023	22/11/2023	Summary
Committee draft report		PE766.716	13/12/2024	
Committee final report tabled for plenary, reconsultation		A10-0001/2025	17/01/2025	Summary
Text adopted by Parliament after reconsultation		T10-0012/2025	12/02/2025	Summary
Council of the EU				
Document type		Reference	Date	Summary
Amended legislative proposal for reconsultation		15159/2024	05/11/2024	Summary
European Commission				
Document type		Reference	Date	Summary
Legislative proposal		COM(2022)0701 	08/12/2022	Summary
Document attached to the procedure		SEC(2022)0433 	08/12/2022	
Document attached to the procedure		SWD(2022)0393 	08/12/2022	
Document attached to the procedure		SWD(2022)0394 	08/12/2022	
Commission response to text adopted in plenary		SP(2024)109	23/02/2024	
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary

Contribution	ES_PARLIAMENT	COM(2022)0701	23/03/2023	
Contribution	RO_SENATE	COM(2022)0701	28/04/2023	
Contribution	DE_BUNDESRAT	COM(2022)0701	22/05/2023	
Contribution	PT_PARLIAMENT	COM(2022)0701	15/09/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EDPS	Document attached to the procedure	N9-0023/2023 OJ C 113 28.03.2023, p. 0026	03/03/2023	
ESC	Economic and Social Committee: opinion, report	CES6315/2022	27/04/2023	