

Basic information

2024/0152(CNS)

CNS - Consultation procedure
Directive

Electronic value added tax exemption certificate

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

Final act

[Directive 2025/0425](#)
OJ OJ L 28.02.2025

[Summary](#)