

**Basic information****COM(2025)0104**

Commission document (COM)

Authorising Slovakia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive on the common system of value added tax. Proposal for a Council implementing decision

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Preparatory phase in Parliament

**Technical information****Procedure reference**

COM(2025)0104

**Procedure type**

Commission document (COM)

**Stage reached in procedure**

Preparatory phase in Parliament