

## Informations de base

**2023/0158(CNS)**

CNS - Procédure de consultation  
Directive

VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

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

**Subject**

2.70.02 Fiscalité et impôts indirects, TVA, accises

**Priorités législatives**

[Déclaration commune 2023-24](#)

En attente de décision finale