

## Basic information

Commission document (COM)

[COM\(2021\)0606](#)

Preparatory phase in Parliament

Authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax. Proposal for a Council implementing decision

Subject

2.70.02 Indirect taxation, VAT, excise duties

Geographical area

Latvia