

Basic information

CNS - Consultation procedure
Decision

[2001/0284\(CNS\)](#)

Procedure completed

Canary Islands: arrangements concerning the tax on imports and exchanges
AIEM

Amended by [2011/0192\(CNS\)](#)

Amended by [2013/0387\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

4.70.06 Outlying and outermost regions, overseas countries and territories