

## Basic information

CNS - Consultation procedure  
Directive

[2004/0079\(CNS\)](#)

Procedure completed

Common system of value added tax (VAT)

Repealing Directives 67/227/EEC, 77/388 with their successive amendments

Amended by [2003/0329\(CNS\)](#)

Amended by [2006/0245\(CNS\)](#)

Amended by [2007/0136\(CNS\)](#)

Amended by [2007/0238\(CNS\)](#)

Amended by [2007/0267\(CNS\)](#)

Amended by [2008/0058\(CNS\)](#)

Amended by [2008/0143\(CNS\)](#)

See also [2008/0181\(CNS\)](#)

Amended by [2008/0228\(CNS\)](#)

Amended by [2009/0009\(CNS\)](#)

Amended by [2009/0139\(CNS\)](#)

Amended by [2010/0179\(CNS\)](#)

Amended by [2012/0102\(CNS\)](#)

Amended by [2012/0205\(CNS\)](#)

Amended by [2013/0280\(CNS\)](#)

Amended by [2013/0343\(CNS\)](#)

Amended by [2015/0296\(CNS\)](#)

Amended by [2016/0370\(CNS\)](#)

Amended by [2016/0374\(CNS\)](#)

Amended by [2016/0406\(CNS\)](#)

Amended by [2017/0251\(CNS\)](#)

Amended by [2017/0349\(CNS\)](#)

Amended by [2018/0005\(CNS\)](#)

Amended by [2018/0006\(CNS\)](#)

Amended by [2018/0124\(CNS\)](#)

Amended by [2018/0150\(CNS\)](#)

Amended by [2018/0164\(CNS\)](#)

Amended by [2018/0412\(CNS\)](#)

Amended by [2018/0415\(CNS\)](#)

Amended by [2020/0165\(CNS\)](#)

Amended by [2020/0331\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties