

Basic information

CNS - Consultation procedure
Directive

[2005/0807\(CNS\)](#)

Procedure completed

Value added tax VAT: arrangements for the refund to taxable persons
established in another Member State (Directive 2006/112/EC)

Amended by [2010/0205\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties