

Basic information

CNS - Consultation procedure
Directive

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

Procedure completed

Common system of value added tax (VAT): treatment of vouchers

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

8.50.01 Implementation of EU law