

Basic information

CNS - Consultation procedure
Directive

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

Procedure lapsed or withdrawn

Common system of value added tax (VAT): standard VAT return

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.45.08 Business environment, reduction of the administrative burdens