

## Basic information

CNS - Consultation procedure  
Directive

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

Procedure completed

Common system of value added tax (VAT): duration of the obligation to  
respect a minimum standard rate

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

Subject

2.70.02 Indirect taxation, VAT, excise duties