

Basic information

CNS - Consultation procedure
Directive

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

Procedure completed

Value added tax (VAT): certain obligations for supplies of services and distance sales of goods

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

Amending Directive 2009/132/EC [2008/0181\(CNS\)](#)

Amended by [2020/0082\(CNS\)](#)

Subject

2.40 Free movement of services, freedom to provide

2.70.02 Indirect taxation, VAT, excise duties

3.45.05 Business policy, e-commerce, after-sales service, commercial distribution