

Basic information

CNS - Consultation procedure
Directive

[2017/0251\(CNS\)](#)

Procedure completed

Value added tax (VAT) system: harmonising and simplifying certain rules
and definitive system for the taxation of intra-Union trade

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

See also [2017/0248\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties