

Basic information

CNS - Consultation procedure
Directive

[2020/0165\(CNS\)](#)

Procedure completed

Common system of value added tax: identification of taxable persons in
Northern Ireland

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

Geographical area

United Kingdom