

## Basic information

CNS - Consultation procedure  
Directive

[2020/0331\(CNS\)](#)

Awaiting final decision

Common system of value added tax (VAT): conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions

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

Subject

2.70.02 Indirect taxation, VAT, excise duties