

## Basic information

CNS - Consultation procedure  
Directive

[2021/0097\(CNS\)](#)

Procedure completed

Common system of value added tax (VAT): exemptions on importations and on certain supplies, in respect of Union measures in the public interest

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

Subject

2.70.02 Indirect taxation, VAT, excise duties