

## Basic information

CNS - Consultation procedure  
Directive

[2023/0158\(CNS\)](#)

Awaiting final decision

VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

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

Subject

2.70.02 Indirect taxation, VAT, excise duties