

Informations de base

CNS - Procédure de consultation
Directive

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

En attente de décision finale

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

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

Sujet

2.70.02 Fiscalité et impôts indirects, TVA, accises

Priorités législatives

[Déclaration commune 2023-24](#)