

Basic information

CNS - Consultation procedure
Directive

[1997/0030\(CNS\)](#)

Procedure completed

Telecommunications: Value added tax VAT arrangements applicable
(amend. Direct. 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.30.03 Telecommunications, data transmission, telephone

Additional information

European Commission

[EUR-Lex](#)