

### Basic information

CNS - Consultation procedure  
Directive

[1998/0312\(CNS\)](#)

Procedure completed

Value added tax VAT: determination of the person liable for payment  
(amend. direct. 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

### Additional information

European Commission

[EUR-Lex](#)