

## Basic information

CNS - Consultation procedure  
Directive

[1999/0056\(CNS\)](#)

Procedure completed

Value added tax VAT: reduced rate on labour-intensive services (amend.  
Directive 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

4.15 Employment policy, action to combat unemployment

## Additional information

European Commission

[EUR-Lex](#)