

### Basic information

CNS - Consultation procedure  
Directive

[2000/0223\(CNS\)](#)

Procedure completed

Value added tax VAT: length of application of the current minimum standard rate, 2001-2005 (amend. Directive 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

### Additional information

European Commission

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