

## Basic information

CNS - Consultation procedure  
Directive

[2001/0134\(CNS\)](#)

Procedure completed

Direct and indirect taxation: mutual assistance by the competent authorities  
(amend. Directive 77/799/EEC)

Subject

2.70.01 Direct taxation

2.70.02 Indirect taxation, VAT, excise duties

2.80 Cooperation between administrations

## Additional information

European Commission

[EUR-Lex](#)