

## Basic information

CNS - Consultation procedure  
Directive

[2002/0230\(CNS\)](#)

Procedure completed

Value added tax VAT: labour-intensive services, extension of reduced rates  
(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](#)