

## Basic information

CNS - Consultation procedure  
Directive

[2002/0286\(CNS\)](#)

Procedure completed

Gas and electricity: VAT rules on the place of supply (amend. Directive  
77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.60.03 Gas, electricity, natural gas, biogas

## Additional information

European Commission

[EUR-Lex](#)