

## Basic information

CNS - Consultation procedure  
Directive

[2003/0329\(CNS\)](#)

Procedure completed

Value added tax (VAT): place of supply of services

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

## Additional information

European Commission

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