

Basic information

CNS - Consultation procedure
Decision

[2005/0019\(CNS\)](#)

Procedure completed

Value added tax VAT: simplify the procedure, assist in countering tax evasion and avoidance, repealing decisions granting derogations (amend. Directive 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

Additional information

European Commission

[EUR-Lex](#)