

Basic information

CNS - Consultation procedure
Directive

[2005/0051\(CNS\)](#)

Procedure completed

Value added tax VAT: length of time during which the minimum standard rate is to be applied (amend. Directive 77/388/EEC)

Subject

2.70.02 Indirect taxation, VAT, excise duties

Additional information

European Commission

[EUR-Lex](#)