

## Basic information

CNS - Consultation procedure  
Directive

[2007/0238\(CNS\)](#)

Procedure completed

Value added tax (VAT): common system

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

## Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)