

## Basic information

CNS - Consultation procedure  
Directive

[2008/0181\(CNS\)](#)

Procedure completed

Value added tax (VAT): exemption from VAT on the final importation of certain goods; determining the scope of the VAT Directive 2006/112/EC. Codification

See also Directive Directive 2006/112/EC [2004/0079\(CNS\)](#)  
Amended by [2016/0370\(CNS\)](#)

Subject  
2.70.02 Indirect taxation, VAT, excise duties

## Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)