

## Basic information

CNS - Consultation procedure Directive	2017/0251(CNS)	Procedure completed
Value added tax (VAT) system: harmonising and simplifying certain rules and definitive system for the taxation of intra-Union trade		
Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a> See also <a href="#">2017/0248(CNS)</a>		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

## Additional information

Research document

[Briefing](#)