

## Basic information

CNS - Consultation procedure  
Directive

[2018/0006\(CNS\)](#)

Procedure completed

Common system of value added tax: special scheme for small enterprises

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.45.02 Small and medium-sized enterprises (SME), craft industries

## Additional information

Research document

[Briefing](#)