

## Basic information

CNS - Consultation procedure  
Directive

[2018/0164\(CNS\)](#)

Awaiting final decision

Operation of the definitive VAT system for the taxation of trade between  
Member States

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

## Additional information

Research document

[Briefing](#)