

## Basic information

CNS - Consultation procedure  
Directive

[2022/0407\(CNS\)](#)

Awaiting final decision

Common system of value added tax (VAT): rules for the digital age

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.30.06 Information and communication technologies, digital technologies

## Additional information

Research document

[Briefing](#)

16/11/2023