

Procedure file

Basic information	
CNS - Consultation procedure Directive	1998/0312(CNS) Procedure completed
Value added tax VAT: determination of the person liable for payment (amend. direct. 77/388/EEC)	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Documentation gateway					
Legislative proposal		COM(1998)0660 OJ C 409 30.12.1998, p. 0010	27/11/1998	EC	Summary
Economic and Social Committee: opinion, report		CES0193/1999 OJ C 116 28.04.1999, p. 0014	24/02/1999	ESC	
Committee report tabled for plenary, 1st reading/single reading		A4-0174/1999 OJ C 219 30.07.1999, p. 0007	30/03/1999	EP	
Text adopted by Parliament, 1st reading/single reading		T4-0252/1999 OJ C 219 30.07.1999, p. 0024-0091	13/04/1999	EP	Summary