

# Procedure file

Basic information	
CNS - Consultation procedure Directive	2000/0289(CNS) Procedure completed
Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC)	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Documentation gateway					
Legislative proposal		COM(2000)0650 OJ C 096 27.03.2001, p. 0145 E	17/11/2000	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A5-0149/2001</a>	26/04/2001	EP	
Economic and Social Committee: opinion, report		<a href="#">CES0527/2001</a> <a href="#">OJ C 193 10.07.2001, p. 0053</a>	26/04/2001	ESC	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T5-0326/2001</a> OJ C 053 28.02.2002, p. 0134-0216 E	13/06/2001	EP	Summary