

# Procedure file

Basic information	
CNS - Consultation procedure Directive	2002/0286(CNS)
Gas and electricity: VAT rules on the place of supply (amend. Directive 77/388/EEC)	
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.60.03 Gas, electricity, natural gas, biogas	

Documentation gateway					
Legislative proposal		<a href="#">COM(2002)0688</a>	05/12/2002	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES0264/2003</a> <a href="#">OJ C 133 06.06.2003, p. 0058-0062</a>	26/03/2003	ESC	
Economic and Social Committee: opinion, report		<a href="#">CES0409/2003</a>	26/03/2003	ESC	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A5-0139/2003</a>	29/04/2003	EP	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T5-0198/2003</a> OJ C 067 17.03.2004, p. 0027-0069 E	13/05/2003	EP	Summary