

Procedure file

Basic information	
CNS - Consultation procedure Directive	1989/1103(CNS) Procedure lapsed or withdrawn
Direct taxation and value added tax VAT: mutual assistance	
Subject 2.70.01 Direct taxation 2.80 Cooperation between administrations	

Documentation gateway					
Legislative proposal		COM(1989)0060	08/02/1989	EC	Summary
Economic and Social Committee: opinion, report		CES0836/1989 OJ C 221 28.08.1989, p. 0029	13/07/1989	ESC	