

Procedure file

Basic information		
CNS - Consultation procedure Directive	2018/0006(CNS)	Procedure completed
Common system of value added tax: special scheme for small enterprises		
Amending Directive 2006/112/EC 2004/0079(CNS)		
Subject		
2.70.02 Indirect taxation, VAT, excise duties		
3.45.02 Small and medium-sized enterprises (SME), craft industries		

Documentation gateway					
Legislative proposal		COM(2018)0021	18/01/2018	EC	Summary
Document attached to the procedure		SWD(2018)0009	18/01/2018	EC	
Document attached to the procedure		SWD(2018)0011	18/01/2018	EC	
Committee draft report		PE621.115	17/05/2018	EP	
Amendments tabled in committee		PE623.645	06/06/2018	EP	
Committee report tabled for plenary, 1st reading/single reading		A8-0260/2018	16/07/2018	EP	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0319/2018	11/09/2018	EP	Summary
Amended legislative proposal for reconsultation		13952/2019	08/11/2019	CSL	Summary
Committee draft report		PE644.767	26/11/2019	EP	
Committee final report tabled for plenary, reconsultation		A9-0055/2019	13/12/2019	EP	Summary
Text adopted by Parliament after reconsultation		T9-0004/2020	15/01/2020	EP	
Commission response to text adopted in plenary		SP(2020)43	11/02/2020	EC	