

Procedure file

Basic information	
CNS - Consultation procedure Directive	2018/0006(CNS)
Common system of value added tax: special scheme for small enterprises Amending Directive 2006/112/EC 2004/0079(CNS)	Awaiting final decision
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
Commission response to text adopted in plenary		SP(2018)724	13/11/2018		