

Procedure file

Basic information

CNS - Consultation procedure
Directive

[2020/0331\(CNS\)](#)

Awaiting committee decision

Common system of value added tax (VAT): conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions

Amending Directive 2006/112 [2004/0079\(CNS\)](#)

Subject
2.70.02 Indirect taxation, VAT, excise duties

Documentation gateway

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|------------------------|---------------|-------------------------------|------------|----|---------|
| Legislative proposal | | COM(2020)0749 | 18/12/2020 | EC | Summary |
| Committee draft report | | PE689.588 | 08/04/2021 | EP | |
| Reasoned opinion | SE_PARLIAMENT | PE691.272 | 15/04/2021 | NP | |