


# Procedure file

Basic information		
CNS - Consultation procedure Directive	1998/0312(CNS)	Procedure completed
Value added tax VAT: determination of the person liable for payment (amend. direct. 77/388/EEC)		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Key events			
27/11/1998	Legislative proposal published	COM(1998)0660	Summary
11/01/1999	Committee referral announced in Parliament		
30/03/1999	Vote in committee		
30/03/1999	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A4-0174/1999</a>	
12/04/1999	Debate in Parliament		
13/04/1999	Decision by Parliament	T4-0252/1999	Summary
17/10/2000	Act adopted by Council after consultation of Parliament		
17/10/2000	End of procedure in Parliament		
21/10/2000	Final act published in Official Journal		