


Procedure file

Basic information	
CNS - Consultation procedure Directive	2004/0079(CNS) Procedure completed
Common system of value added tax (VAT)	
Repealing Directives 67/227/EEC, 77/388 with their successive amendments	
Amended by 2003/0329(CNS)	
Amended by 2006/0245(CNS)	
Amended by 2007/0136(CNS)	
Amended by 2007/0238(CNS)	
Amended by 2007/0267(CNS)	
Amended by 2008/0058(CNS)	
Amended by 2008/0143(CNS)	
See also 2008/0181(CNS)	
Amended by 2008/0228(CNS)	
Amended by 2009/0009(CNS)	
Amended by 2009/0139(CNS)	
Amended by 2010/0179(CNS)	
Amended by 2012/0102(CNS)	
Amended by 2012/0205(CNS)	
Amended by 2013/0280(CNS)	
Amended by 2013/0343(CNS)	
Amended by 2015/0296(CNS)	
Amended by 2016/0370(CNS)	
Amended by 2016/0374(CNS)	
Amended by 2016/0406(CNS)	
Amended by 2017/0251(CNS)	
Amended by 2017/0349(CNS)	
Amended by 2018/0005(CNS)	
Amended by 2018/0006(CNS)	
Amended by 2018/0124(CNS)	
Amended by 2018/0150(CNS)	
Amended by 2018/0164(CNS)	
Amended by 2018/0412(CNS)	
Amended by 2018/0415(CNS)	
Amended by 2020/0165(CNS)	
Amended by 2020/0331(CNS)	
Subject	
2.70.02 Indirect taxation, VAT, excise duties	

Key events			
15/04/2004	Legislative proposal published	COM(2004)0246	Summary
15/09/2004	Committee referral announced in Parliament, 1st reading/single reading		
18/04/2005	Vote in committee, 1st reading/single reading		Summary
21/04/2005	Committee report tabled for plenary, 1st reading/single reading	A6-0097/2005	
10/05/2005	Results of vote in Parliament		
10/05/2005	Decision by Parliament, 1st reading/single reading	T6-0164/2005	Summary
28/11/2006	Act adopted by Council after consultation of Parliament		
	End of procedure in Parliament		

28/11/2006			
11/12/2006	Final act published in Official Journal		