


# Procedure file

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

Key events			
18/01/2018	Legislative proposal published	<a href="#">COM(2018)0021</a>	Summary
08/02/2018	Committee referral announced in Parliament		
11/07/2018	Vote in committee		
16/07/2018	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A8-0260/2018</a>	Summary
11/09/2018	Decision by Parliament	<a href="#">T8-0319/2018</a>	Summary
08/11/2019	Amended legislative proposal for reconsultation published	<a href="#">13952/2019</a>	Summary
14/11/2019	Formal reconsultation of Parliament		
12/12/2019	Vote in committee		
13/12/2019	Committee report tabled for plenary, reconsultation	<a href="#">A9-0055/2019</a>	Summary
15/01/2020	Results of vote in Parliament		
15/01/2020	Decision by Parliament	<a href="#">T9-0004/2020</a>	
18/02/2020	Act adopted by Council after consultation of Parliament		
18/02/2020	End of procedure in Parliament		
02/03/2020	Final act published in Official Journal		