

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2020/0331(CNS)</a>	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 <a href="#">2004/0079(CNS)</a>		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Key events			
18/12/2020	Legislative proposal published	<a href="#">COM(2020)0749</a>	Summary
18/01/2021	Committee referral announced in Parliament		