


Procedure file

| Basic information | |
|---|----------------|
| CNS - Consultation procedure Directive | 2023/0158(CNS) |
| Awaiting final decision | |
| VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT | |
| Amending Directive 2006/112 2004/0079(CNS) | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties | |
| Legislative priorities Joint Declaration 2023-24 | |

| Key events | | | |
|------------|---|---|---------|
| 17/05/2023 | Legislative proposal published | COM(2023)0262 | Summary |
| 11/09/2023 | Committee referral announced in Parliament | | |
| 24/10/2023 | Vote in committee | | |
| 31/10/2023 | Committee report tabled for plenary, 1st reading/single reading | A9-0320/2023 | Summary |
| 22/11/2023 | Results of vote in Parliament |  | |
| 22/11/2023 | Decision by Parliament | T9-0423/2023 | Summary |