

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">1989/1103(CNS)</a>	Procedure lapsed or withdrawn
Direct taxation and value added tax VAT: mutual assistance		
Subject 2.70.01 Direct taxation 2.80 Cooperation between administrations		

Key players	
<a href="#">European Parliament</a>	
<a href="#">Council of the European Union</a>	

Key events			
07/02/1989	Legislative proposal published	<a href="#">COM(1989)0060</a>	Summary
27/07/1989	Committee referral announced in Parliament		
14/09/1999	Additional information		Summary
20/07/2001	End of procedure in Parliament		
20/07/2001	End of procedure in Parliament		

Technical information	
Procedure reference	<a href="#">1989/1103(CNS)</a>
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/2/00899

Documentation gateway					
Legislative proposal		<a href="#">COM(1989)0060</a>	08/02/1989	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES0836/1989</a> <a href="#">OJ C 221 28.08.1989, p. 0029</a>	13/07/1989	ESC	

## Direct taxation and value added tax VAT: mutual assistance

---

\$summary.text

## Direct taxation and value added tax VAT: mutual assistance

---

This proposal, in accordance with Article 185 of the European Parliament's Rules of Procedure, was deemed to have lapsed. It will be the subject of consideration by the new Parliament (5th legislature).?