










# Procedure file

Basic information	
CNS - Consultation procedure Directive	2018/0006(CNS)
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 players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 <a href="#">Economic and Monetary Affairs</a>	 <a href="#">VAIDERE Inese</a>	18/11/2019
		Shadow rapporteur	
		 <a href="#">SANT Alfred</a>	
		 <a href="#">NAGTEGAAL Caroline</a>	
		 <a href="#">JURZYCA Eugen</a>	
	Former committee responsible		
 Economic and Monetary Affairs		23/01/2018	
		 <a href="#">VANDENKENDELAERE Tom</a>	
Former committee for opinion			
 Internal Market and Consumer Protection		The committee decided not to give an opinion.	
 Legal Affairs		The committee decided not to give an opinion.	
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">3749</a>	18/02/2020
European Commission	Commission DG	Commissioner	
	<a href="#">Taxation and Customs Union</a>	MOSCOVICI Pierre	