










Procedure file

Basic information	
CNS - Consultation procedure Directive	2018/0006(CNS)
Common system of value added tax: special scheme for small enterprises Amending Directive 2006/112/EC 2004/0079(CNS)	Awaiting final decision
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
	 Economic and Monetary Affairs	 VANDENKENDELAERE Tom	23/01/2018
		Shadow rapporteur	
		 SANT Alfred	
		 OŹÓG Stanisław	
		 NAGTEGAAL Caroline	
	 LÓPEZ BERMEJO Paloma		
	 SCOTT CATO Molly		
Council of the European Union European Commission	Committee for opinion	Rapporteur for opinion	Appointed
	 Internal Market and Consumer Protection	The committee decided not to give an opinion.	
	 Legal Affairs	The committee decided not to give an opinion.	
	Commission DG Taxation and Customs Union	Commissioner MOSCOVICI Pierre	