










# Procedure file

| Basic information                                                      |                                |                     |
|------------------------------------------------------------------------|--------------------------------|---------------------|
| CNS - Consultation procedure Directive                                 | <a href="#">2018/0006(CNS)</a> | 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                                                                                                                |                                                                                                                           |            |
|                               |  <a href="#">Economic and Monetary Affairs</a>           |                                                                                                                           | 23/01/2018 |
|                               |                                                                                                                                             |  <a href="#">VANDENKENDELAERE Tom</a> |            |
|                               | Former committee for opinion                                                                                                                |                                                                                                                           |            |
|                               |  <a href="#">Internal Market and Consumer Protection</a> | The committee decided not to give an opinion.                                                                             |            |
|                               |  <a href="#">Legal Affairs</a>                           | 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                                                                                                          |            |