

Procedure file

| Basic information | | |
|----------------------------------------------------------------------------------------------------------------------|----------------|---------------------|
| CNS - Consultation procedure Directive | 1997/0030(CNS) | Procedure completed |
| Telecommunications: Value added tax VAT arrangements applicable (amend. Direct. 77/388/EEC) | | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties 3.30.03 Telecommunications, data transmission, telephone | | |

| Technical information | |
|----------------------------|------------------------------------|
| Procedure reference | 1997/0030(CNS) |
| Procedure type | CNS - Consultation procedure |
| Procedure subtype | Legislation |
| Legislative instrument | Directive |
| Legal basis | EC Treaty (after Amsterdam) EC 093 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | ECON/4/09685; ECON/4/08711 |