## Procedure file

| Basic information                                     |                |                               |
|---|----------------|-------------------------------|
| CNS - Consultation procedure Directive                | 1998/0209(CNS) | Procedure lapsed or withdrawn |
| Value added tax VAT: right to deduct                  |                |                               |
| Subject 2.70.02 Indirect taxation, VAT, excise duties |                |                               |

| Technical information      |                                    |  |
|----------------------------|------------------------------------|--|
| Procedure reference        | 1998/0209(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| Stage reached in procedure | Procedure lapsed or withdrawn      |  |