

Procedure file

Basic information		
CNS - Consultation procedure Directive	1998/0312(CNS)	Procedure completed
Value added tax VAT: determination of the person liable for payment (amend. direct. 77/388/EEC)		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Technical information	
Procedure reference	1998/0312(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/4/10684