## Procedure file

Basic information			
CNS - Consultation procedure Directive	2000/0148(CNS)	Procedure completed	
Value added tax VAT: services supplied by electronic mean (amend. Directive 77/388/EEC)			
Subject 2.70.02 Indirect taxation, VAT, excise duties	<del>)</del>		

Technical information		
Procedure reference	2000/0148(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/5/13631	