## Information document file

| Basic information  |               |                                 |  |
|--|---------------|---------------------------------|--|
| Commission document (COM)  | COM(2024)0398 | Preparatory phase in Parliament |  |
| Authorising Croatia to apply a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive on the common system of value added tax. Proposal for a Council implementing decision |               |                                 |  |
| Subject<br>2.70.02 Indirect taxation, VAT, excise duties   | 6             |                                 |  |
| Geographical area<br>Croatia   |               |                                 |  |

| Technical information          |                                 |  |
|--------------------------------|---------------------------------|--|
| Information document reference | COM(2024)0398                   |  |
| Type of document               | Commission document (COM)       |  |
| Stage reached                  | Preparatory phase in Parliament |  |