

Procedure file

| Basic information | | |
|---|--------------------------------|---------------------|
| CNS - Consultation procedure Directive | 2000/0289(CNS) | Procedure completed |
| Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC) | | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties | | |

| Technical information | |
|----------------------------|------------------------------------|
| Procedure reference | 2000/0289(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/5/14253 |