

# Procedure file

## Basic information

CNS - Consultation procedure  
Directive

[2002/0041\(CNS\)](#)

Procedure lapsed or withdrawn

Travel agents: special scheme VAT and distortion of competition

Subject  
2.70.02 Indirect taxation, VAT, excise duties  
4.50 Tourism

## Technical information

Procedure reference	2002/0041(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the EU TFEU 113
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/5/15926