

Procedure file

Basic information		
CNS - Consultation procedure Directive	2002/0286(CNS)	Procedure completed
Gas and electricity: VAT rules on the place of supply (amend. Directive 77/388/EEC)		
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.60.03 Gas, electricity, natural gas, biogas		

Technical information	
Procedure reference	2002/0286(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/5/16982