

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2003/0091(CNS)</a>	Procedure lapsed or withdrawn
Postal services: value added tax system VAT, services generally taxable		
Subject		
2.70.02 Indirect taxation, VAT, excise duties		
3.30.09 Postal services, parcel delivery services		

Technical information	
Procedure reference	2003/0091(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Stage reached in procedure	Procedure lapsed or withdrawn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/5/20574; ECON/5/19502