

Procedure file

Basic information	
CNS - Consultation procedure Directive	2004/0079(CNS) Procedure completed
Common system of value added tax (VAT)	
Amended by 2003/0329(CNS)	
Amended by 2006/0245(CNS)	
Amended by 2007/0136(CNS)	
Amended by 2007/0238(CNS)	
Amended by 2008/0058(CNS)	
Amended by 2008/0143(CNS)	
See also 2008/0181(CNS)	
Amended by 2008/0228(CNS)	
Amended by 2009/0009(CNS)	
Amended by 2009/0139(CNS)	
Amended by 2010/0179(CNS)	
Amended by 2012/0102(CNS)	
Amended by 2012/0205(CNS)	
Amended by 2013/0280(CNS)	
Amended by 2015/0296(CNS)	
Amended by 2016/0370(CNS)	
Amended by 2016/0374(CNS)	
Amended by 2016/0406(CNS)	
Amended by 2017/0251(CNS)	
Amended by 2017/0349(CNS)	
Amended by 2018/0005(CNS)	
Amended by 2018/0006(CNS)	
Amended by 2018/0124(CNS)	
Amended by 2018/0150(CNS)	
Amended by 2018/0412(CNS)	
Amended by 2018/0415(CNS)	
Amended by 2020/0165(CNS)	
Amended by 2021/0097(CNS)	
Amended by 2022/0027(CNS)	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Technical information	
Procedure reference	2004/0079(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Recast
Legislative instrument	Directive
	Amended by 2003/0329(CNS)
	Amended by 2006/0245(CNS)
	Amended by 2007/0136(CNS)
	Amended by 2007/0238(CNS)
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Amended by [2021/0097\(CNS\)](#)
Amended by [2022/0027\(CNS\)](#)

Legal basis	EC Treaty (after Amsterdam) EC 093
Stage reached in procedure	Procedure completed
Committee dossier	ECON/6/22016