

Procedure file

Basic information	
CNS - Consultation procedure Directive	2004/0079(CNS) Procedure completed
Common system of value added tax (VAT) Repealing Directives 67/227/EEC, 77/388 with their successive amendments Amended by 2003/0329(CNS) Amended by 2006/0245(CNS) Amended by 2007/0136(CNS) Amended by 2007/0238(CNS) Amended by 2007/0267(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 2013/0343(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 2018/0164(CNS) Amended by 2018/0412(CNS) Amended by 2018/0415(CNS) Amended by 2020/0165(CNS) Amended by 2020/0331(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
	Repealing Directives 67/227/EEC, 77/388 with their successive amendments Amended by 2003/0329(CNS) Amended by 2006/0245(CNS) Amended by 2007/0136(CNS) Amended by 2007/0238(CNS) Amended by 2007/0267(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\(CNS\)](#)

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Amended by [2018/0412\(CNS\)](#)

Amended by [2018/0415\(CNS\)](#)

Amended by [2020/0165\(CNS\)](#)

Amended by [2020/0331\(CNS\)](#)

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