

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2004/0261(CNS)</a>	Procedure lapsed or withdrawn
Value added tax VAT: one-stop scheme to simplify tax obligations		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Technical information	
Procedure reference	2004/0261(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Stage reached in procedure	Procedure lapsed or withdrawn