

Procedure file

Basic information		
CNS - Consultation procedure Directive	2018/0006(CNS)	Procedure completed
Common system of value added tax: special scheme for small enterprises Amending Directive 2006/112/EC 2004/0079(CNS)		
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.45.02 Small and medium-sized enterprises (SME), craft industries		

Technical information	
Procedure reference	2018/0006(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/112/EC 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	ECON/8/12096; ECON/9/01865