## Procedure file

Basic information		
CNS - Consultation procedure Directive	2019/0096(CNS)	Procedure completed
Defence effort within the Union framework: common system of value added tax and general arrangements for excise duty		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Technical information		
Procedure reference	2019/0096(CNS)	
Procedure type	CNS - Consultation procedure	
Procedure subtype	Legislation	
Legislative instrument	Directive	
Legal basis	Treaty on the Functioning of the EU TFEU 113	
Other legal basis	Rules of Procedure EP 165	
Stage reached in procedure	Procedure completed	
Committee dossier	ECON/9/00466	