

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2020/0331(CNS)</a>	Awaiting committee decision
Common system of value added tax (VAT): conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions		
Amending Directive 2006/112 <a href="#">2004/0079(CNS)</a>		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Technical information	
Procedure reference	2020/0331(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/112 <a href="#">2004/0079(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 113
Stage reached in procedure	Awaiting committee decision
Committee dossier	ECON/9/05036