

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2023/0158(CNS)</a>	Awaiting final decision
VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT		
Amending Directive 2006/112 <a href="#">2004/0079(CNS)</a>		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Technical information	
Procedure reference	2023/0158(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
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/12066