

# Procedure file

| Basic information  |                                |                               |
|--|--------------------------------|-------------------------------|
| CNS - Consultation procedure<br>Directive                                | <a href="#">1994/0197(CNS)</a> | Procedure lapsed or withdrawn |
| Value added tax VAT: exemption on the final importation of certain goods |                                |                               |
| Subject<br>2.70.02 Indirect taxation, VAT, excise duties                 |                                |                               |

| Technical information      |                                    |
|----------------------------|------------------------------------|
| Procedure reference        | 1994/0197(CNS)                     |
| Procedure type             | CNS - Consultation procedure       |
| Procedure subtype          | Recast                             |
| Legislative instrument     | Directive                          |
| Legal basis                | EC Treaty (after Amsterdam) EC 093 |
| Stage reached in procedure | Procedure lapsed or withdrawn      |
| Committee dossier          | ECON/4/06338                       |