Basic information	
1995/0362(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: level of the standard rate (amend. direct. 77/388 /EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 1996/0095 OJ L 338 28.12.1996, p. 0089	Summary