Basic information	
1997/2274(COS) COS - Procedure on a strategy paper (historic)	Procedure completed
Turn-over-taxes, common system of VAT: uniform basis of assessment. Report **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Technical information	
Procedure reference	1997/2274(COS)
Procedure type	COS - Procedure on a strategy paper (historic)
Procedure subtype	Commission strategy paper
Legal basis	Rules of Procedure EP 148
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/09519