Basic information	
2000/0148(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: services supplied by electronic mean (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 2002/0038 OJ L 128 15.05.2002, p. 0041-0044	Summary