Basic information	
2000/0289(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: conditions laid down for invoicing (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0149/2001	26/04/2001	
Text adopted by Parliament, 1st reading/single reading		T5-0326/2001 OJ C 053 28.02.2002, p. 0134-0216 E	13/06/2001	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2000)0650  OJ C 096 27.03.2001, p. 0145 E	17/11/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0527/2001 OJ C 193 10.07.2001, p. 0053	26/04/2001	