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	

Final act	
Directive 2001/0115 OJ L 015 17.01.2002, p. 0024-0028	Summary