Basic information

2002/0286(CNS) CNS - Consultation procedure Directive	Procedure completed
Gas and electricity: VAT rules on the place of supply (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.60.03 Gas, electricity, natural gas, biogas	

Final act

Directive 2003/0092
OJ L 260 11.10.2003, p. 0008-0009 Summary