Basic information	
2003/0091(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Postal services: value added tax system VAT, services generally taxable **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.30.09 Postal services, parcel delivery services	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0467/2003	02/12/2003	
Committee report tabled for plenary, 1st reading/single reading		A5-0122/2004	24/02/2004	
Text adopted by Parliament, 1st reading/single reading		T5-0176/2004 OJ C 102 28.04.2004, p. 0650-0814 E	11/03/2004	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2003)0234	05/05/2003	Summary
Modified legislative proposal	COM(2004)0468	08/07/2004	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1620/2003 OJ C 080 30.03.2004, p. 0135-0138	10/11/2003	