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2003/0091(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn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	

Technical information	
Procedure reference	2003/0091(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/5/20574 ECON/5/19502