Basic information	
2003/0120(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: measures for derogation, implementing powers (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 2004/0007 OJ L 027 30.01.2004, p. 0044-0045	Summary