

### Basic information

**2003/0120(CNS)**

CNS - Consultation procedure  
Directive

Value added tax VAT: measures for derogation, implementing powers  
(amend. Directive 77/388/EEC)

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

### Final act

[Directive 2004/0007](#)  
[OJ L 027 30.01.2004, p. 0044-0045](#)

[Summary](#)