## Basic information

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|---|---|
| **2003/0170(CNS)**<br><br>CNS - Consultation procedure<br>Directive | Procedure completed |
| Direct and indirect taxation: mutual assistance by the competent authorities (amend. Directive 77/799/EEC)<br><br>**Subject**<br><br>2.70.01 Direct taxation<br>2.70.02 Indirect taxation, VAT, excise duties<br>2.80 Cooperation between administrations | |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee report tabled for plenary, 1st reading/single reading | | A5-0466/2003 | 02/12/2003 | |
| Text adopted by Parliament, 1st reading/single reading | | T5-0026/2004<br>OJ C 092 16.04.2004, p. 0338-0383 E | 15/01/2004 | Summary |

**Council of the EU**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Document attached to the procedure | 13790/1/2003 | 30/10/2003 | |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Legislative proposal | COM(2003)0446 | 31/07/2003 | Summary |

**Other institutions and bodies**

| Institution/body | Document type | Reference | Date | Summary |
|---|---|---|---|---|
| EESC | Economic and Social Committee: opinion, report | CES1403/2003<br>OJ C 032 05.02.2004, p. 0094-0097 | 29/10/2003 | |