Basic information	
2003/0317(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax VAT: extending reduced rates to labour-intensive services (amend. Directive 77/388/EEC) **Subject** 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 2004/0015 OJ L 052 21.02.2004, p. 0061-0061	Summary