

**Basic information****2004/0079(CNS)**

CNS - Consultation procedure  
Directive

Common system of value added tax (VAT)

Amended by [2003/0329\(CNS\)](#)

Amended by [2006/0245\(CNS\)](#)

Amended by [2007/0136\(CNS\)](#)

Amended by [2007/0238\(CNS\)](#)

Amended by [2008/0058\(CNS\)](#)

Amended by [2008/0143\(CNS\)](#)

Amended by [2008/0228\(CNS\)](#)

Amended by [2009/0009\(CNS\)](#)

Amended by [2009/0139\(CNS\)](#)

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Amended by [2012/0102\(CNS\)](#)

Amended by [2012/0205\(CNS\)](#)

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Amended by [2018/0124\(CNS\)](#)

Amended by [2018/0150\(CNS\)](#)

Amended by [2018/0412\(CNS\)](#)

Amended by [2018/0415\(CNS\)](#)

Amended by [2020/0165\(CNS\)](#)

Amended by [2021/0097\(CNS\)](#)

Amended by [2022/0027\(CNS\)](#)

Amended by [2022/0407\(CNS\)](#)

Amended by [2024/0152\(CNS\)](#)

See also [2008/0181\(CNS\)](#)

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

**Additional information**

Source	Document	Date
European Commission	<a href="#">EUR-Lex</a>	
European Commission	<a href="#">EUR-Lex</a>	