

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\(CNS\)](#)
Amended by [2010/0179\(CNS\)](#)
Amended by [2012/0102\(CNS\)](#)
Amended by [2012/0205\(CNS\)](#)
Amended by [2013/0280\(CNS\)](#)
Amended by [2015/0296\(CNS\)](#)
Amended by [2016/0370\(CNS\)](#)
Amended by [2016/0374\(CNS\)](#)
Amended by [2016/0406\(CNS\)](#)
Amended by [2017/0251\(CNS\)](#)
Amended by [2017/0349\(CNS\)](#)
Amended by [2018/0005\(CNS\)](#)
Amended by [2018/0006\(CNS\)](#)
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

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A6-0097/2005	21/04/2005	
Text adopted by Parliament, 1st reading/single reading		T6-0164/2005 OJ C 092 20.04.2006, p. 0018-0063 E	10/05/2005	Summary
Document attached to the procedure		B8-0210/2015	08/07/2015	

Council of the EU

Document type	Reference	Date	Summary
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Supplementary legislative basic document		06550/2005	18/02/2005	
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2004)0246 	15/04/2004	Summary	
Follow-up document	COM(2009)0325 	02/07/2009	Summary	
Follow-up document	COM(2012)0605 	22/10/2012	Summary	
Commission document (COM)	COM(2018)0118 	08/03/2018	Summary	
Follow-up document	COM(2020)0047 	10/02/2020	Summary	
Follow-up document	SWD(2020)0029 	10/02/2020		
Follow-up document	COM(2024)0307 	22/07/2024		
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1202/2004 OJ C 074 23.03.2005, p. 0021-0022	15/09/2004	