Basic information

2004/0079(CNS) CNS - Consultation procedure Directive	Procedure completed
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	

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

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	