

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	

Key events			
Date	Event	Reference	Summary
15/04/2004	Legislative proposal published	COM(2004)0246 	Summary
15/09/2004	Committee referral announced in Parliament		
18/04/2005	Vote in committee		Summary
21/04/2005	Committee report tabled for plenary, 1st reading/single reading	A6-0097/2005	
10/05/2005	Decision by Parliament	T6-0164/2005	Summary
10/05/2005	Results of vote in Parliament		
28/11/2006	Act adopted by Council after consultation of Parliament		
28/11/2006	End of procedure in Parliament		

11/12/2006	Final act published in Official Journal		