

### Basic information

**2005/0019(CNS)**

CNS - Consultation procedure  
Decision

Procedure completed

Value added tax VAT: simplify the procedure, assist in countering tax evasion and avoidance, repealing decisions granting derogations (amend. Directive 77/388/EEC)

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

### Final act

[Directive 2006/0069](#)  
[OJ L 221 12.08.2006, p. 0009-0014](#)

[Summary](#)