

**Basic information****2005/0019(CNS)**CNS - Consultation procedure  
Decision

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

Procedure completed

**Technical information****Procedure reference**

2005/0019(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Decision

**Legal basis**

EC Treaty (after Amsterdam) EC 093

**Stage reached in procedure**

Procedure completed

**Committee dossier**

ECON/6/27258