

### Basic information

#### 2005/0051(CNS)

CNS - Consultation procedure  
Directive

Value added tax VAT: length of time during which the minimum standard rate is to be applied (amend. Directive 77/388/EEC)

#### Subject

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

### Final act

Directive 2005/0092  
OJ L 345 28.12.2005, p. 0019-0020

[Summary](#)