

Basic information**2005/0807(CNS)**CNS - Consultation procedure
Directive

Procedure completed

Value added tax VAT: arrangements for the refund to taxable persons established in another Member State (Directive 2006/112/EC)

Amended by [2010/0205\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Documentation gateway**European Parliament**

Document type	Committee	Reference	Date	Summary
Amendments tabled in committee		PE364.810	27/10/2005	
Committee report tabled for plenary, 1st reading/single reading		A6-0324/2005	16/11/2005	
Text adopted by Parliament, 1st reading/single reading		T6-0459/2005	01/12/2005	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2004)0728 	29/10/2004	Summary
Commission response to text adopted in plenary	SP(2005)5015	15/12/2005	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1260/2005 OJ C 028 03.02.2006, p. 0086-0087	26/10/2005	