## Basic information

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|---|---|
| **2005/0807(CNS)**<br><br>CNS - Consultation procedure<br>Directive | Procedure completed |
| Value added tax VAT: arrangements for the refund to taxable persons established in another Member State (Directive 2006/112/EC)<br><br>Amended by 2010/0205(CNS)<br><br>**Subject**<br><br>2.70.02 Indirect taxation, VAT, excise duties | |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 29/10/2004 | Legislative proposal published | COM(2004)0728 | Summary |
| 06/09/2005 | Committee referral announced in Parliament | | |
| 08/11/2005 | Debate in Council | | Summary |
| 14/11/2005 | Vote in committee | | Summary |
| 16/11/2005 | Committee report tabled for plenary, 1st reading/single reading | A6-0324/2005 | |
| 01/12/2005 | Decision by Parliament | T6-0459/2005 | Summary |
| 01/12/2005 | Results of vote in Parliament | | |
| 01/12/2005 | Debate in Parliament | | |
| 05/05/2006 | Debate in Council | | Summary |
| 07/06/2006 | Debate in Council | | |
| 28/11/2006 | Debate in Council | | |
| 05/06/2007 | Debate in Council | | Summary |
| 13/11/2007 | Debate in Council | | |
| 12/02/2008 | Act adopted by Council after consultation of Parliament | | |
| 12/02/2008 | End of procedure in Parliament | | |
| 20/02/2008 | Final act published in Official Journal | | |