

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

Procedure completed

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

2005/0807(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Directive

**Amendments and repeals**Amended by [2010/0205\(CNS\)](#)**Legal basis**EC Treaty (after Amsterdam) EC 093  
EC Treaty (after Amsterdam) EC 029**Stage reached in procedure**

Procedure completed

**Committee dossier**

ECON/6/29847