

## Basic information

### 2008/0181(CNS)

CNS - Consultation procedure  
Directive

Value added tax (VAT): exemption from VAT on the final importation of certain goods; determining the scope of the VAT Directive 2006/112/EC. Codification

See also Directive Directive 2006/112/EC [2004/0079\(CNS\)](#)  
Amended by [2016/0370\(CNS\)](#)

### Subject

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

## Final act

[Directive 2009/0132](#)  
[OJ L 292 10.11.2009, p. 0031](#)

[Summary](#)