

Basic information	
2012/0102(CNS) CNS - Consultation procedure Directive	Procedure completed
Common system of value added tax (VAT): treatment of vouchers Amending Directive 2006/112/EC 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties 8.50.01 Implementation of EU law	

Final act	
Directive 2016/1065 OJ L 177 01.07.2016, p. 0009	Summary