

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	

Technical information	
Procedure reference	2012/0102(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112/EC 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/09537