

Basic information

2013/0343(CNS)

CNS - Consultation procedure
Directive

Common system of value added tax (VAT): standard VAT return

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

3.45.08 Business environment, reduction of the administrative burdens

Procedure lapsed or withdrawn

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE523.020	14/11/2013	
Amendments tabled in committee		PE524.728	17/12/2013	
Committee report tabled for plenary, 1st reading/single reading		A7-0090/2014	04/02/2014	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0138/2014	26/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2013)0721 	23/10/2013	Summary
Document attached to the procedure	SWD(2013)0426 	23/10/2013	
Document attached to the procedure	SWD(2013)0427 	23/10/2013	
Document attached to the procedure	SWD(2013)0428 	23/10/2013	
Commission response to text adopted in plenary	SP(2014)446	20/05/2014	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	PT_PARLIAMENT	COM(2013)0721	18/12/2013	
Contribution	IT_SENATE	COM(2013)0721	19/05/2014	

Other institutions and bodies

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Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES6872/2013	26/02/2014	