

**Basic information****2014/0093(CNS)**CNS - Consultation procedure  
Decision

Procedure completed

AIEM tax applicable in the Canary Islands in 2014-2020

**Subject**2.70.02 Indirect taxation, VAT, excise duties  
4.70.06 Outlying and outermost regions, overseas countries and territories**Geographical area**

Spain

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

2014/0093(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Decision

**Legal basis**

Treaty on the Functioning of the European Union TFEU 349-p1sub1-as1

**Other legal basis**

Rules of Procedure EP 165

**Stage reached in procedure**

Procedure completed

**Committee dossier**

REGI/7/15503