

Basic information

2015/0296(CNS)

CNS - Consultation procedure
Directive

Common system of value added tax (VAT): duration of the obligation to
respect a minimum standard rate

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

Final act

[Directive 2016/0856](#)
[OJ L 142 31.05.2016, p. 0012](#)

[Summary](#)