

**Basic information****2016/0370(CNS)**CNS - Consultation procedure  
Directive

Value added tax (VAT): certain obligations for supplies of services and distance sales of goods

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)Amending Directive 2009/132/EC [2008/0181\(CNS\)](#)Amended by [2020/0082\(CNS\)](#)**Subject**

2.40 Free movement of services, freedom to provide

2.70.02 Indirect taxation, VAT, excise duties

3.45.05 Business policy, e-commerce, after-sales service, commercial distribution

Procedure completed

**Additional information****Source****Document****Date**

European Commission

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