

## 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

## Final act

[Directive 2017/2455](#)

[OJ L 348 29.12.2017, p. 0007](#)

[Summary](#)

[Corrigendum to final act 32017L2455R\(05\)](#)

[OJ L 225 06.09.2018, p. 0001](#)