

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

Key events			
Date	Event	Reference	Summary
01/12/2016	Legislative proposal published	COM(2016)0757 	Summary
16/01/2017	Committee referral announced in Parliament		
10/10/2017	Vote in committee		
16/10/2017	Committee report tabled for plenary, 1st reading/single reading	A8-0307/2017	Summary
07/11/2017	Debate in Council		
30/11/2017	Decision by Parliament	T8-0471/2017	Summary
30/11/2017	Results of vote in Parliament		
05/12/2017	Act adopted by Council after consultation of Parliament		
05/12/2017	End of procedure in Parliament		
29/12/2017	Final act published in Official Journal		