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	

Technical information	
Procedure reference	2016/0370(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112/EC 2004/0079(CNS) Amending Directive 2009/132/EC 2008/0181(CNS) Amended by 2020/0082(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/8/08648