

Basic information

2017/0251(CNS)

CNS - Consultation procedure
Directive

Value added tax (VAT) system: harmonising and simplifying certain rules and definitive system for the taxation of intra-Union trade

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)
See also [2017/0248\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

Final act

[Directive 2018/1910](#)
[OJ L 311 07.12.2018, p. 0003](#)

[Summary](#)