

Basic information	
2017/0349(CNS) CNS - Consultation procedure Directive	Procedure completed
Common system of value added tax (VAT): minimum standard rate Amending Directive 2006/112/EC 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 2018/0912 OJ L 162 27.06.2018, p. 0001	Summary