

Basic information**2018/0006(CNS)**CNS - Consultation procedure
DirectiveCommon system of value added tax: special scheme for small
enterprisesAmending Directive 2006/112/EC [2004/0079\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

3.45.02 Small and medium-sized enterprises (SME), craft industries

Procedure completed

Additional information**Source**

EP Research Service

European Commission

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