

**Basic information**

**2018/0006(CNS)**

CNS - Consultation procedure  
Directive

Common system of value added tax: special scheme for small  
enterprises

Amending 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