Basic information

2018/0006(CNS) CNS - Consultation procedure Directive	Procedure completed
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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE621.115	17/05/2018	
Amendments tabled in committee		PE623.645	06/06/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0260/2018	16/07/2018	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0319/2018	11/09/2018	Summary
Committee draft report		PE644.767	26/11/2019	
Committee final report tabled for plenary, reconsultation		A9-0055/2019	13/12/2019	Summary
Text adopted by Parliament after reconsultation		T9-0004/2020	15/01/2020	

Council of the EU

Document type	Reference	Date	Summary
Amended legislative proposal for reconsultation	13952/2019	08/11/2019	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2018)0021	18/01/2018	Summary
Document attached to the procedure	SWD(2018)0009	18/01/2018	
Document attached to the procedure	SWD(2018)0011	18/01/2018	
Commission response to text adopted in plenary	SP(2018)724	13/11/2018	
Commission response to text adopted in plenary	SP(2020)43	11/02/2020	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2018)0021	06/02/2018	
Contribution	ES_PARLIAMENT	COM(2018)0021	05/03/2018	
Contribution	PT_PARLIAMENT	COM(2018)0021	15/03/2018	
Contribution	RO_SENATE	COM(2018)0021	28/03/2018	
Contribution	CZ_SENATE	COM(2018)0021	30/04/2018	