

## 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

## Documentation gateway

### European Parliament

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

### Council of the EU

Document type	Reference	Date	Summary
Amended legislative proposal for reconsultation	<a href="#">13952/2019</a>	08/11/2019	<a href="#">Summary</a>

### European Commission

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