

## 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

## Final act

[Directive 2020/0285](#)  
[OJ L 062 02.03.2020, p. 0013](#)

[Summary](#)