

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

Technical information**Procedure reference**

2018/0006(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2006/112/EC [2004/0079\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 113

Other legal basis

Rules of Procedure EP 165

Stage reached in procedure

Procedure completed

Committee dossierECON/9/01865
ECON/8/12096