Basic information	
2018/0006(CNS)	Procedure completed
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	

Technical information	
Procedure reference	2018/0006(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112/EC 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/01865 ECON/8/12096