

| Basic information                                                                                                                                                                                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>2018/0412(CNS)</b><br>CNS - Consultation procedure<br>Directive                                                                                                                                    | Procedure completed |
| Value added tax (VAT): requirements for payment service providers<br>Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a><br><b>Subject</b><br>2.70.02 Indirect taxation, VAT, excise duties |                     |

Documentation gateway

European Parliament

| Document type                                                   | Committee | Reference                    | Date       | Summary                 |
|-----------------------------------------------------------------|-----------|------------------------------|------------|-------------------------|
| Committee draft report                                          |           | <a href="#">PE641.418</a>    | 15/10/2019 |                         |
| Amendments tabled in committee                                  |           | <a href="#">PE643.160</a>    | 13/11/2019 |                         |
| Committee report tabled for plenary, 1st reading/single reading |           | <a href="#">A9-0048/2019</a> | 09/12/2019 | <a href="#">Summary</a> |
| Text adopted by Parliament, 1st reading/single reading          |           | <a href="#">T9-0090/2019</a> | 17/12/2019 | <a href="#">Summary</a> |

European Commission

| Document type                                  | Reference                                                                                                            | Date       | Summary                 |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------|-------------------------|
| Legislative proposal                           | <a href="#">COM(2018)0812</a><br> | 12/12/2018 | <a href="#">Summary</a> |
| Document attached to the procedure             | <a href="#">SWD(2018)0487</a><br> | 12/12/2018 |                         |
| Document attached to the procedure             | <a href="#">SWD(2018)0488</a><br> | 12/12/2018 |                         |
| Commission response to text adopted in plenary | <a href="#">SP(2020)23</a>                                                                                           | 20/02/2020 |                         |

National parliaments

| Document type | Parliament /Chamber          | Reference                     | Date       | Summary |
|---------------|------------------------------|-------------------------------|------------|---------|
| Contribution  | <a href="#">DE_BUNDESTAG</a> | <a href="#">COM(2018)0812</a> | 19/03/2019 |         |