

Basic information	
2018/0412(CNS) CNS - Consultation procedure Directive	Procedure completed
Value added tax (VAT): requirements for payment service providers Amending Directive 2006/112/EC 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties	

Final act	
Directive 2020/0284 OJ L 062 02.03.2020, p. 0007	Summary