

**Basic information****2020/0163(CNS)**CNS - Consultation procedure  
Decision

Procedure completed

AIEM tax applicable in the Canary Islands

**Subject**2.70.02 Indirect taxation, VAT, excise duties  
4.70.06 Outlying and outermost regions, overseas countries and territories**Geographical area**

Spain

**Additional information****Source****Document****Date**

European Commission

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