

### 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

### Final act

Regulation 2020/1792  
[OJ L 402 01.12.2020, p. 0013](#)