

Basic information**2020/0331(CNS)**CNS - Consultation procedure
Directive

Common system of value added tax (VAT): conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions

Amending Directive 2006/112 [2004/0079\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Awaiting final decision

Additional information**Source**

European Commission

Document[EUR-Lex](#)**Date**