

Basic information	
2020/0331(CNS) CNS - Consultation procedure Directive	Awaiting final decision
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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE689.588	08/04/2021	
Amendments tabled in committee		PE693.592	25/05/2021	
Committee report tabled for plenary, 1st reading/single reading		A9-0201/2021	16/06/2021	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0329/2021	07/07/2021	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2020)0749 	18/12/2020	Summary

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2020)0749	22/02/2021	
Contribution	PT_PARLIAMENT	COM(2020)0749	09/03/2021	
Contribution	RO_SENATE	COM(2020)0749	30/03/2021	
Contribution	IE_HOUSES-OF-OIREACTHAS	COM(2020)0749	07/04/2021	
Reasoned opinion	SE_PARLIAMENT	PE691.272	15/04/2021	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0630/2021	27/04/2021	

