

**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

**Key players**

European Parliament	Committee responsible	Rapporteur	Appointed
	<a href="#">ECON</a> Economic and Monetary Affairs	TINAGLI Irene (S&D)	26/01/2021
		Shadow rapporteur NIEDERMAYER Luděk (EPP) IJABS Ivars (Renew) GRUFFAT Claude (Greens /EFA) JURZYCA Eugen (ECR) BECK Gunnar (ID) GUSMÃO José (The Left)	
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	GENTILONI Paolo	