

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

Technical information**Procedure reference**

2020/0331(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2006/112 [2004/0079\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 113

Stage reached in procedure

Awaiting final decision

Committee dossier

ECON/9/05036