

Basic information	
2020/0331(CNS)	Awaiting final decision
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	

Technical information	
Procedure reference	2020/0331(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/05036