## Basic information

| | |
|---|---|
| **2020/0331(CNS)**<br><br>CNS - Consultation procedure<br>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<br><br>Amending Directive 2006/112 2004/0079(CNS)<br><br>**Subject**<br><br>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-OIREACHTAS | 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 | |