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	

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 European Union TFEU 113
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/05036