

**Basic information****2021/0418(CNS)**CNS - Consultation procedure  
Directive

Tax-free shops situated in the French terminal of the Channel Tunnel

Amending Directive 2008/118 [2008/0051\(CNS\)](#)Amending Directive 2020/262 [2018/0176\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

**Technical information****Procedure reference**

2021/0418(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Directive

**Amendments and repeals**Amending Directive 2008/118 [2008/0051\(CNS\)](#)Amending Directive 2020/262 [2018/0176\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 113

**Other legal basis**

Rules of Procedure EP 165

**Stage reached in procedure**

Procedure completed

**Committee dossier**

ECON/9/08000