

**Basic information****2022/0407(CNS)**CNS - Consultation procedure  
Directive

Common system of value added tax (VAT): rules for the digital age

Amending Directive 2006/112 [2004/0079\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

3.30.06 Information and communication technologies, digital technologies

Procedure completed

**Additional information**

Source	Document	Date
EP Research Service	<a href="#">Briefing</a>	16/11/2023
European Commission	<a href="#">EUR-Lex</a>	