

**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