

Basic information	
<b>2022/0407(CNS)</b> CNS - Consultation procedure Directive	Procedure completed
Common system of value added tax (VAT): rules for the digital age Amending Directive 2006/112 <a href="#">2004/0079(CNS)</a> <b>Subject</b> 2.70.02 Indirect taxation, VAT, excise duties 3.30.06 Information and communication technologies, digital technologies	

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE746.900</a>	05/05/2023	
Amendments tabled in committee		<a href="#">PE749.001</a>	19/06/2023	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A9-0327/2023</a>	31/10/2023	<a href="#">Summary</a>
Text adopted by Parliament, 1st reading/single reading		<a href="#">T9-0421/2023</a>	22/11/2023	<a href="#">Summary</a>
Committee draft report		<a href="#">PE766.716</a>	13/12/2024	
Committee final report tabled for plenary, reconsultation		<a href="#">A10-0001/2025</a>	17/01/2025	<a href="#">Summary</a>
Text adopted by Parliament after reconsultation		<a href="#">T10-0012/2025</a>	12/02/2025	<a href="#">Summary</a>
<b>Council of the EU</b>				
Document type		Reference	Date	Summary
Amended legislative proposal for reconsultation		<a href="#">15159/2024</a>	05/11/2024	<a href="#">Summary</a>
<b>European Commission</b>				
Document type		Reference	Date	Summary
Legislative proposal		<a href="#">COM(2022)0701</a> 	08/12/2022	<a href="#">Summary</a>
Document attached to the procedure		<a href="#">SEC(2022)0433</a> 	08/12/2022	
Document attached to the procedure		<a href="#">SWD(2022)0393</a> 	08/12/2022	
Document attached to the procedure		<a href="#">SWD(2022)0394</a> 	08/12/2022	
Commission response to text adopted in plenary		<a href="#">SP(2024)109</a>	23/02/2024	
<b>National parliaments</b>				

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2022)0701	23/03/2023	
Contribution	RO_SENATE	COM(2022)0701	28/04/2023	
Contribution	DE_BUNDES RAT	COM(2022)0701	22/05/2023	
Contribution	PT_PARLIAMENT	COM(2022)0701	15/09/2023	

**Other institutions and bodies**

Institution/body	Document type	Reference	Date	Summary
EDPS	Document attached to the procedure	N9-0023/2023 OJ C 113 28.03.2023, p. 0026	03/03/2023	
EESC	Economic and Social Committee: opinion, report	CES6315/2022	27/04/2023	