

## Basic information

**2022/0407(CNS)**

CNS - Consultation procedure  
Directive

Procedure completed

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

## Final act

[Directive 2025/0516](#)  
[OJ OJ L 25.03.2025](#)

[Summary](#)