

Basic information**2023/0158(CNS)**CNS - Consultation procedure
Directive

VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT

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

2.70.02 Indirect taxation, VAT, excise duties

Legislative priorities[Joint Declaration 2023-24](#)

Awaiting final decision

Additional information**Source**

EP Research Service

European Commission

Document[Briefing](#)[EUR-Lex](#)**Date**

23/07/2024