

Basic information	
2023/0158(CNS)	Awaiting final decision
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	