Basic information

2023/0158(CNS) CNS - Consultation procedure Directive	Awaiting final decision
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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE753.575	05/10/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0320/2023	31/10/2023	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0423/2023	22/11/2023	Summary
Committee draft report		PE774.445	13/06/2025	
Committee final report tabled for plenary, reconsultation		A10-0119/2025	27/06/2025	
Text adopted by Parliament after reconsultation		T10-0144/2025	08/07/2025	Summary

Council of the EU

Document type	Reference	Date	Summary
Amended legislative proposal for reconsultation	08710/2025	13/05/2025	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2023)0262	17/05/2023	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3252/2023	13/12/2023	