

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

Key events

Date	Event	Reference	Summary
17/05/2023	Legislative proposal published	COM(2023)0262 	Summary
11/09/2023	Committee referral announced in Parliament		
24/10/2023	Vote in committee		
31/10/2023	Committee report tabled for plenary, 1st reading/single reading	A9-0320/2023	Summary
22/11/2023	Decision by Parliament	T9-0423/2023	Summary
22/11/2023	Results of vote in Parliament		
13/05/2025	Amended legislative proposal for reconsultation published	08710/2025	
14/05/2025	Formal reconsultation of Parliament		
24/06/2025	Vote in committee		
27/06/2025	Committee report tabled for plenary, reconsultation	A10-0119/2025	
08/07/2025	Decision by Parliament	T10-0144/2025	Summary
08/07/2025	Results of vote in Parliament		