

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 players

European Parliament	Committee responsible	Rapporteur	Appointed
	ECON Economic and Monetary Affairs	ÓDOR Ľudovít (Renew)	20/05/2025
	Former committee responsible	Former rapporteur	Appointed
	ECON Economic and Monetary Affairs	CHASTEL Olivier (Renew)	12/07/2023
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	GENTILONI Paolo	