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	

Technical information	
Procedure reference	2023/0158(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/112 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/10/02870 ECON/9/12066