

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

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