

## Basic information

CNS - Consultation procedure  
Directive

[2018/0005\(CNS\)](#)

Procedure completed

Rates of value added tax

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

## Additional information

Research document

[Briefing](#)