

## Basic information

CNS - Consultation procedure  
Directive

[2020/0082\(CNS\)](#)

Procedure completed

VAT e-commerce package ? distance sales of goods and services:  
postponement of the date of application due to the outbreak of the  
COVID-19 crisis

Amending Directive 2017/2455 [2016/0370\(CNS\)](#)

Amending Directive 2019/1995 [2018/0415\(CNS\)](#)

Subject

2.10 Free movement of goods

2.40 Free movement of services, freedom to provide

2.70.02 Indirect taxation, VAT, excise duties

3.45.05 Business policy, e-commerce, after-sales service, commercial  
distribution

4.20 Public health

4.20.01 Medicine, diseases

Legislative priorities

[The EU's response to the Covid-19 pandemic](#)