

Common system of value added tax (VAT): period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud

2018/0150(CNS) - 03/10/2018 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 615 votes to 9 with 43 abstentions, under a special legislative procedure (consultation), a legislative resolution on the proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud.

Parliament approved the Commission proposal without amendments.

The proposal aims to **extend until 30 June 2022**: (i) the possibility for Member States to apply the reverse charge mechanism to combat existing fraud affecting supplies of goods and services included in Article 199a of the VAT Directive and (ii) the possibility to use the Quick Reaction Mechanism to fight sudden and massive fraud.