

**Basic information****2009/0139(CNS)**CNS - Consultation procedure  
DirectiveValue added tax (VAT): application of the reverse charge mechanism to  
supplies of certain services susceptible to fraudAmending Directive 2006/112/EC [2004/0079\(CNS\)](#)**Subject**

2.70.02 Indirect taxation, VAT, excise duties

7.30.30.06 Action to combat economic fraud and corruption

Procedure completed

**Additional information****Source**

National parliaments

European Commission

**Document**[IPEX](#)[EUR-Lex](#)**Date**