

**Basic information****2009/0139(CNS)**CNS - Consultation procedure  
Directive

Value added tax (VAT): application of the reverse charge mechanism to supplies of certain services susceptible to fraud

Amending 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

**Technical information****Procedure reference**

2009/0139(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Directive

**Amendments and repeals**Amending Directive 2006/112/EC [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**

Procedure completed

**Committee dossier**

ECON/7/01137