

Basic information

2012/0205(CNS)

CNS - Consultation procedure
Directive

Common system of value added tax (VAT): quick reaction mechanism
against VAT fraud

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

Subject

2.70.02 Indirect taxation, VAT, excise duties

8.50.01 Implementation of EU law

8.70.04 Protecting financial interests of the EU against fraud

Procedure completed

Final act

[Directive 2013/0042](#)
[OJ L 201 26.07.2013, p. 0001](#)

[Summary](#)