

**Basic information****2016/0406(CNS)**CNS - Consultation procedure  
Directive

Common system of value added tax (VAT): temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold

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

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

**Additional information****Source**

European Commission

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