

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

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE604.776	09/10/2018	
Amendments tabled in committee		PE629.753	06/11/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0418/2018	30/11/2018	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0496/2018	11/12/2018	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2016)0811 	21/12/2016	Summary
Document attached to the procedure	SWD(2016)0457 	23/12/2016	
Document attached to the procedure	SWD(2016)0458 	23/12/2016	
Commission response to text adopted in plenary	SP(2019)44	23/01/2019	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2016)0811	21/02/2017	
Contribution	ES_PARLIAMENT	COM(2016)0811	09/03/2017	
Contribution	CZ_SENATE	COM(2016)0811	04/05/2017	

Other institutions and bodies

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Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0072/2017	31/05/2017	