

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	

Final act	
Directive 2018/2057 OJ L 329 27.12.2018, p. 0003	Summary