

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	

Key events			
Date	Event	Reference	Summary
21/12/2016	Legislative proposal published	COM(2016)0811 	Summary
27/01/2017	Debate in Council		
01/02/2017	Committee referral announced in Parliament		
21/03/2017	Debate in Council		
16/06/2017	Debate in Council		
25/05/2018	Debate in Council		
02/10/2018	Debate in Council		
27/11/2018	Vote in committee		
30/11/2018	Committee report tabled for plenary, 1st reading/single reading	A8-0418/2018	Summary
11/12/2018	Decision by Parliament	T8-0496/2018	Summary
11/12/2018	Results of vote in Parliament		
20/12/2018	Act adopted by Council after consultation of Parliament		
20/12/2018	End of procedure in Parliament		
27/12/2018	Final act published in Official Journal		