

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

Technical information**Procedure reference**

2016/0406(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2006/112/EC [2004/0079\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 113

Stage reached in procedure

Procedure completed

Committee dossier

ECON/8/08864