

| Basic information   |                     |
|---|---------------------|
| <b>2018/0150(CNS)</b><br><br>CNS - Consultation procedure<br>Directive  | Procedure completed |
| Common system of value added tax (VAT): period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud<br><br>Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a><br><br><b>Subject</b><br><br>2.70.02 Indirect taxation, VAT, excise duties |                     |