

Basic information	
2018/0150(CNS) CNS - Consultation procedure 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 Amending Directive 2006/112/EC 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties	

Key events			
Date	Event	Reference	Summary
25/05/2018	Legislative proposal published	COM(2018)0298 	Summary
14/06/2018	Committee referral announced in Parliament		
07/09/2018	Vote in committee		
10/09/2018	Committee report tabled for plenary, 1st reading/single reading	A8-0283/2018	Summary
02/10/2018	Debate in Parliament		
03/10/2018	Decision by Parliament	T8-0367/2018	Summary
03/10/2018	Results of vote in Parliament		
06/11/2018	Act adopted by Council after consultation of Parliament		
06/11/2018	End of procedure in Parliament		
12/11/2018	Final act published in Official Journal		