

Basic information	
<b>2018/0150(CNS)</b>  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 <a href="#">2004/0079(CNS)</a>  <b>Subject</b>  2.70.02 Indirect taxation, VAT, excise duties	

Technical information	
<b>Procedure reference</b>	2018/0150(CNS)
<b>Procedure type</b>	CNS - Consultation procedure
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
<b>Amendments and repeals</b>	Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a>
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 113
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	ECON/8/13244