Basic information	
2022/0027(CNS)	Procedure completed
CNS - Consultation procedure Directive	
Common system of value added tax (VAT): extension of the application period 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 2004/0079(CNS)	
Subject	
2.70.02 Indirect taxation, VAT, excise duties	