

Basic information	
2022/0027(CNS) CNS - Consultation procedure Directive	Procedure completed
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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE729.901	05/04/2022	
Committee report tabled for plenary, 1st reading/single reading		A9-0128/2022	26/04/2022	
Text adopted by Parliament, 1st reading/single reading		T9-0131/2022	03/05/2022	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2022)0039 	10/02/2022	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1319/2022	23/03/2022	