

Basic information**2022/0027(CNS)**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

Procedure completed

Technical information**Procedure reference**

2022/0027(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2006/112 [2004/0079\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 113

Other legal basis

Rules of Procedure EP 165

Stage reached in procedure

Procedure completed

Committee dossier

ECON/9/08358