

**Basic information****2025/2261(INI)**

INI - Own-initiative procedure

VAT reverse-charge mechanism

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

7.30.30.06 Action to combat economic fraud and corruption

Awaiting committee decision

**Technical information****Procedure reference**

2025/2261(INI)

**Procedure type**

INI - Own-initiative procedure

**Procedure subtype**

Implementation

**Legal basis**

Rules of Procedure EP 55

**Stage reached in procedure**

Awaiting committee decision

**Committee dossier**

ECON/10/04739