

Basic information	
2026/0292(CNS) CNS - Consultation procedure Directive	Preparatory phase in Parliament
VAT fraud: extension of the application period of the optional reverse charge mechanism and Quick Reaction Mechanism Subject 2.70.02 Indirect taxation, VAT, excise duties 7.30.30.06 Action to combat economic fraud and corruption 8.50.01 Implementation of EU law 8.70.04 Protecting financial interests of the EU against fraud	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	Pending final decision on the referral		
Council of the European Union			

Key events			
Date	Event	Reference	Summary
01/10/2026	Preparatory document	COM(2026)0515 	

Technical information	
Procedure reference	2026/0292(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Stage reached in procedure	Preparatory phase in Parliament

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Preparatory document	COM(2026)0515 	01/10/2026	

Additional information

Source

Document

Date

European Commission

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