Basic information

2026/0292(CNS) CNS - Consultation procedure Directive	Awaiting Parliament's vote
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 8.70.04 Protecting financial interests of the EU against fraud	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE797.362	22/10/2026	
Committee report tabled for plenary, 1st reading/single reading		A10-0282/2026	04/11/2026	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2026)0515	01/10/2026	