

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