

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			