

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	

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