

Basic information

2009/0139(CNS)

CNS - Consultation procedure
Directive

Value added tax (VAT): application of the reverse charge mechanism to
supplies of certain services susceptible to fraud

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

7.30.30.06 Action to combat economic fraud and corruption

Procedure completed

Final act

[Directive 2010/0023](#)
[OJ L 072 20.03.2010, p. 0001](#)

[Summary](#)