

## Basic information

**2018/0150(CNS)**

CNS - Consultation procedure  
Directive

Common system of value added tax (VAT): period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud

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

**Subject**

2.70.02 Indirect taxation, VAT, excise duties

Procedure completed

## Final act

[Corrigendum to final act 32018L1695R\(01\)](#)  
[OJ L 329 27.12.2018, p. 0053](#)

[Directive 2018/1695](#)  
[OJ L 282 12.11.2018, p. 0005](#)

[Summary](#)