

## Basic information

CNS - Consultation procedure  
Directive

[2009/0139\(CNS\)](#)

Procedure completed

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