

## Basic information

CNS - Consultation procedure  
Directive

[2022/0027\(CNS\)](#)

Procedure completed

Common system of value added tax (VAT): extension of the application period 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 [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties