

Procedure file

| Basic information | |
|---|----------------|
| CNS - Consultation procedure Directive | 2016/0406(CNS) |
| Procedure completed | |
| Common system of value added tax (VAT): temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold | |
| Amending Directive 2006/112/EC 2004/0079(CNS) | |
| Subject 2.70.02 Indirect taxation, VAT, excise duties | |

| Documentation gateway | | | | | |
|---|--|-------------------------------|------------|-----|---------|
| Legislative proposal | | COM(2016)0811 | 21/12/2016 | EC | Summary |
| Document attached to the procedure | | SWD(2016)0457 | 23/12/2016 | EC | |
| Document attached to the procedure | | SWD(2016)0458 | 23/12/2016 | EC | |
| Economic and Social Committee: opinion, report | | CES0072/2017 | 31/05/2017 | ESC | |
| Committee draft report | | PE604.776 | 09/10/2018 | EP | |
| Amendments tabled in committee | | PE629.753 | 06/11/2018 | EP | |
| Committee report tabled for plenary, 1st reading/single reading | | A8-0418/2018 | 30/11/2018 | EP | Summary |
| Text adopted by Parliament, 1st reading/single reading | | T8-0496/2018 | 11/12/2018 | EP | Summary |
| Commission response to text adopted in plenary | | SP(2019)44 | 23/01/2019 | EC | |