

# Procedure file

| Basic information  |                                       |
|--|---------------------------------------|
| CNS - Consultation procedure<br>Directive  | 2018/0150(CNS)<br>Procedure completed |
| 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<br>Amending Directive 2006/112/EC <a href="#">2004/0079(CNS)</a><br>Subject<br>2.70.02 Indirect taxation, VAT, excise duties |                                       |

| Documentation gateway   |  |                               |            |    |         |
|---|--|-------------------------------|------------|----|---------|
| Legislative proposal  |  | <a href="#">COM(2018)0298</a> | 25/05/2018 | EC | Summary |
| Committee draft report  |  | PE625.397                     | 11/07/2018 | EP |         |
| Committee report tabled for plenary, 1st reading/single reading |  | <a href="#">A8-0283/2018</a>  | 10/09/2018 | EP | Summary |
| Text adopted by Parliament, 1st reading/single reading          |  | <a href="#">T8-0367/2018</a>  | 03/10/2018 | EP | Summary |