

# Procedure file

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 <a href="#">2004/0079(CNS)</a> Subject 2.70.02 Indirect taxation, VAT, excise duties	

Documentation gateway					
Legislative proposal		<a href="#">COM(2022)0039</a>	10/02/2022	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES1319/2022</a>	23/03/2022	ESC	
Committee draft report		<a href="#">PE729.901</a>	05/04/2022	EP	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A9-0128/2022</a>	26/04/2022	EP	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T9-0131/2022</a>	03/05/2022	EP	Summary