

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2022/0027(CNS)</a>	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		

Key events			
10/02/2022	Legislative proposal published	<a href="#">COM(2022)0039</a>	Summary
07/03/2022	Committee referral announced in Parliament		
20/04/2022	Vote in committee		
26/04/2022	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A9-0128/2022</a>	
03/05/2022	Decision by Parliament	<a href="#">T9-0131/2022</a>	Summary
03/06/2022	Act adopted by Council after consultation of Parliament		
08/06/2022	Final act published in Official Journal		