

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 2004/0079(CNS) Subject 2.70.02 Indirect taxation, VAT, excise duties		

Key events			
10/02/2022	Legislative proposal published	COM(2022)0039	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	A9-0128/2022	
03/05/2022	Decision by Parliament	T9-0131/2022	Summary
03/06/2022	Act adopted by Council after consultation of Parliament		
08/06/2022	Final act published in Official Journal		