

Procedure file

Basic information	
CNS - Consultation procedure Directive	2016/0406(CNS)
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	Procedure completed
Amending Directive 2006/112/EC 2004/0079(CNS)	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Technical information	
Procedure reference	2016/0406(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/112/EC 2004/0079(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Stage reached in procedure	Procedure completed
Committee dossier	ECON/8/08864