

# 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	

Technical information	
Procedure reference	2022/0027(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/112 <a href="#">2004/0079(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/08358