

## Basic information

CNS - Consultation procedure  
Directive

[2012/0205\(CNS\)](#)

Procedure completed

Common system of value added tax (VAT): quick reaction mechanism  
against VAT fraud

Amending Directive 2006/112/EC [2004/0079\(CNS\)](#)

Subject

2.70.02 Indirect taxation, VAT, excise duties

8.50.01 Implementation of EU law

8.70.04 Protecting financial interests of the EU against fraud