



# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2018/0150(CNS)</a>	Procedure completed
Common system of value added tax (VAT): period of application 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/EC <a href="#">2004/0079(CNS)</a>		
Subject 2.70.02 Indirect taxation, VAT, excise duties		

Key events			
25/05/2018	Legislative proposal published	<a href="#">COM(2018)0298</a>	Summary
14/06/2018	Committee referral announced in Parliament		
07/09/2018	Vote in committee		
10/09/2018	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A8-0283/2018</a>	Summary
02/10/2018	Debate in Parliament		
03/10/2018	Results of vote in Parliament		
03/10/2018	Decision by Parliament	<a href="#">T8-0367/2018</a>	Summary
06/11/2018	Act adopted by Council after consultation of Parliament		
06/11/2018	End of procedure in Parliament		
12/11/2018	Final act published in Official Journal		