







# Procedure file

| Basic information   |                |
|---|----------------|
| CNS - Consultation procedure Directive  | 2018/0150(CNS) |
| 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<br>2.70.02 Indirect taxation, VAT, excise duties  |                |

| Key players                   |  |  |            |
|-------------------------------|--|--|------------|
| European Parliament           | Committee responsible  | Rapporteur   | Appointed  |
|                               |  ECON Economic and Monetary Affairs |  | 20/06/2018 |
|                               |  |  <a href="#">PIETIKÄINEN Sirpa</a>   |            |
|                               |  | Shadow rapporteur  |            |
|                               |  |  <a href="#">SZANYI Tibor</a>       |            |
|                               |  |  <a href="#">SWINBURNE Kay</a>     |            |
|                               |  |  <a href="#">CORNILLET Thierry</a> |            |
|                               |  |  <a href="#">SCOTT CATO Molly</a>  |            |
| Council of the European Union | Council configuration  | Meeting  | Date       |
|                               | <a href="#">Economic and Financial Affairs ECOFIN</a>  | <a href="#">3646</a>   | 06/11/2018 |
| European Commission           | Commission DG  | Commissioner   |            |
|                               | <a href="#">Taxation and Customs Union</a>   | MOSCOVICI Pierre   |            |