



# OPINION

European Economic and Social Committee

## **Extension of the application period for the reverse charge and quick reaction mechanisms**

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Proposal for a Council Directive amending Directive 2006/112/EC as regards the 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

[COM(2022) 39 final - 2022/0027 (CNS)]

**ECO/586**

Category C

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**EN**

Referral	Council of the European Union, 28/02/2022
Legal basis	Article 113 of the Treaty on the Functioning of the European Union
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted at plenary	23/03/2022
Plenary session No	568
Outcome of vote (for/against/abstentions)	194/1/4

Since the Committee endorses the content of the proposal for a Council Directive amending Directive 2006/112/EC as regards the 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 and feels that it requires no comment on its part, it decided, at its 568th plenary session of 23 and 24 March 2022, (meeting of 23 March), by 196 votes to 1 with 4 abstentions, to issue an opinion endorsing the proposed text.

Brussels, 23 March 2022

Christa Schweng

The president of the European Economic and Social Committee

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