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**Interinstitutional File:**  
**2018/0150(CNS)**

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**FISC 327**  
**ECOFIN 776**

**NOTE**

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From: General Secretariat of the Council

To: Delegations

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Subject: OPINION of the European Economic and Social Committee

- Proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the 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 [COM(2018) 298 final - 2018/0150(CNS)]

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Delegations will find attached the abovementioned opinion. This opinion is available in all language versions via the following link:

<https://dm.eesc.europa.eu/EESCDocumentSearch/Pages/opinionsresults.aspx?k=ECO%2F477&v1=%2Dwrite>



*European Economic and Social Committee*

ECO/477

**VAT – extension of the optional reverse charge mechanism  
and the quick reaction mechanism**

## **OPINION**

European Economic and Social Committee

**Proposal for a Council directive amending Directive 2006/112/EC on the common system of value added tax as regards the 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**

[COM(2018) 298 final - 2018/0150(CNS)]

Consultation	Council of the European Union, 11/06/2018
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	11/07/2018
Plenary session No	536
Outcome of vote (for/against/abstentions)	175/1/3

Since the Committee endorses the content of the proposal and has already set out its views on the subject in its earlier opinion on the "VAT - derogation - reverse charge"<sup>1</sup> adopted on 31 May 2017, it decided, at its 536th plenary session of 11 and 12 July 2018 (meeting of 11 July 2018), by 175 votes to one with 3 abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the above-mentioned document.

Luca JAHIER

The president of the European Economic and Social Committee

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<sup>1</sup> [OJ C 288, 31/08/2017, p.52](#)