European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0399

VAT fraud: extension of the application period of the optional reverse charge mechanism and Quick Reaction Mechanism

European Parliament legislative resolution of 25 November 2026 on 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 (COM(2026)0515 – C10-0254/2026 – 2026/0292(CNS))

(Special legislative procedure – consultation)

The European Parliament,

– having regard to the Commission proposal to the Council (COM(2026)0515),

– having regard to Article 113 of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C10-0254/2026),

– having regard to Rule 84 of its Rules of Procedure,

– having regard to the report of the Committee on Economic and Monetary Affairs (A10-0282/2026),

1. Approves the Commission proposal;

2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;

3. Asks the Council to consult Parliament again if it intends to substantially amend the text approved by Parliament;

4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.