Special report 13/2011 (2011 discharge): Does the control of customs procedure 42 prevent and detect VAT evasion?

2012/2010(DEC) - 13/03/2012

The Council adopted **conclusions on the Court of Auditors Special Report No 13/2011** entitled “Does the control of customs procedure 42 prevent and detect VAT evasion?”

It takes note of the European Commission’s replies to the Court’s Report, in particular the explanations given by the Commission in response to the specific remarks of the Court on the regulatory shortcomings which were observed, as well as of the Court’s recommendations, while pointing out that since the reporting period (2009) measures to improve the regulatory framework have been stepped up: among other things, Article 143(2) of the VAT Directive has been modified and in the customs area a unanimously agreed administrative arrangement for the Single Administrative Document has been made and will be implemented by all Member States at the latest by 1 January 2013.

The Council encourages Member States to continue to strengthen cooperation in the field and to stay vigilant as to the prevention and detection of VAT evasion in connection with customs procedure 42.