## Basic information

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|---|---|
| **2009/0007(CNS)**<br><br>CNS - Consultation procedure<br>Directive | Procedure completed |
| Mutual assistance for the recovery of claims relating to taxes, duties and other measures<br><br>**Subject**<br><br>2.10.01 Customs union, tax and duty-free, Community transit<br>2.50.04.02 Electronic money and payments, cross-border credit transfers<br>2.70.02 Indirect taxation, VAT, excise duties<br>2.80 Cooperation between administrations<br>3.10.12 Agrimonetary policy, compensatory amounts<br>3.10.13 European Agricultural Guidance and Guarantee Fund, EAGGF and EAGF<br>3.45.04 Company taxation<br>8.70.04 Protecting financial interests of the EU against fraud | |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee opinion | JURI | PE421.202 | 01/04/2009 | |
| Committee draft report | | PE430.646 | 12/11/2009 | |
| Amendments tabled in committee | | PE430.926 | 10/12/2009 | |
| Committee report tabled for plenary, 1st reading/single reading | | A7-0002/2010 | 01/02/2010 | |
| Text adopted by Parliament, 1st reading/single reading | | T7-0014/2010 | 10/02/2010 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Legislative proposal | COM(2009)0028 | 02/02/2009 | Summary |
| Commission response to text adopted in plenary | SP(2010)1339 | 17/03/2010 | |
| Follow-up document | COM(2017)0778 | 18/12/2017 | Summary |
| Follow-up document | COM(2017)0781 | 18/12/2017 | Summary |
| Follow-up document | SWD(2017)0461 | 18/12/2017 | |
| Follow-up document | COM(2020)0813 | 18/12/2020 | |
| Follow-up document | SWD(2020)0340 | 18/12/2020 | |