

## Basic information

2012/2010(DEC)

DEC - Discharge procedure

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

### Subject

2.10.01 Customs union, tax and duty-free, Community transit

2.70.02 Indirect taxation, VAT, excise duties

6.20.04 Union Customs Code, tariffs, preferential arrangements, rules of origin

8.70.03.07 Previous discharges

Procedure lapsed or withdrawn

## Documentation gateway

### European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE485.900</a>	18/10/2012	
Committee report tabled for plenary, single reading		<a href="#">A7-0426/2012</a>	18/12/2012	<a href="#">Summary</a>

### Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Non-legislative basic document	N7-0004/2012	13/12/2011	<a href="#">Summary</a>