

**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Procedure lapsed or withdrawn

**Key players**

Council of the European Union

**Council configuration****Meetings****Date**

Economic and Financial Affairs ECOFIN

3153

2012-03-13

European Commission

**Commission DG****Commissioner**

Budget

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