

**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Procedure lapsed or withdrawn