

| Basic information | |
|---|-------------------------------|
| <p>2012/2010(DEC) DEC - Discharge procedure</p> <p>Special report 13/2011 (2011 discharge): Does the control of customs procedure 42 prevent and detect VAT evasion?</p> <p>Subject</p> <p>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</p> | Procedure lapsed or withdrawn |

| Key events | | | |
|------------|--|------------------------------|-------------------------|
| Date | Event | Reference | Summary |
| 13/12/2011 | Non-legislative basic document published | N7-0004/2012 | Summary |
| 02/02/2012 | Committee referral announced in Parliament | | |
| 13/03/2012 | Resolution/conclusions adopted by Council | | Summary |
| 06/12/2012 | Vote in committee | | |
| 18/12/2012 | Committee report tabled for plenary | A7-0426/2012 | Summary |