

**Basic information**

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 DEC - Discharge procedure	Procedure lapsed or withdrawn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

**Technical information**

<b>Procedure reference</b>	2012/2010(DEC)
<b>Procedure type</b>	DEC - Discharge procedure
<b>Legal basis</b>	Rules of Procedure EP 101
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Stage reached in procedure</b>	Procedure lapsed or withdrawn
<b>Committee dossier</b>	CONT/7/08664