

ECA: Simplified EU Customs Procedures Vulnerable to VAT Fraud

Thomas Wahl



News

The European Court of Auditors (ECA) believes that simplified import customs procedures in the EU are vulnerable to VAT fraud. Existing measures are not sufficient to prevent and detect VAT import fraud when such procedures are used. In their [special report 08/2025](#) “Value Added Tax fraud on imports - The EU's financial interests are insufficiently protected under simplified import customs procedures”, ECA's auditors therefore warn of considerable risks of abuse. The report was published on 24 March 2025.

In particular, the ECA identified gaps and inconsistencies in the EU legal framework and serious shortcomings in the way Member States check that the correct amount of VAT is collected. Many of these shortcomings are due to the challenges faced by customs and tax authorities in cooperating between Member States. The ECA recommends that the Commission propose changes to the legal framework to achieve a more uniform application of simplified customs procedures at import in the different Member States, analyse the benefits of a requirement for mandatory transport evidence for consignments under customs procedure 42 and require more effective cooperation between national customs and tax authorities.

In its response to the report, the [Commission welcomed the recommendations](#) and stressed that it is committed to working closely with Member States to implement these measures and to continue monitoring and analysing the regulatory framework and its implementation.

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