

OECD International Academy for Tax Crime Investigation

VAT-Course

Functions of Companies – Carousel Fraud

The Missing Trader

registered
company



registered
company



MISSING
TRADER

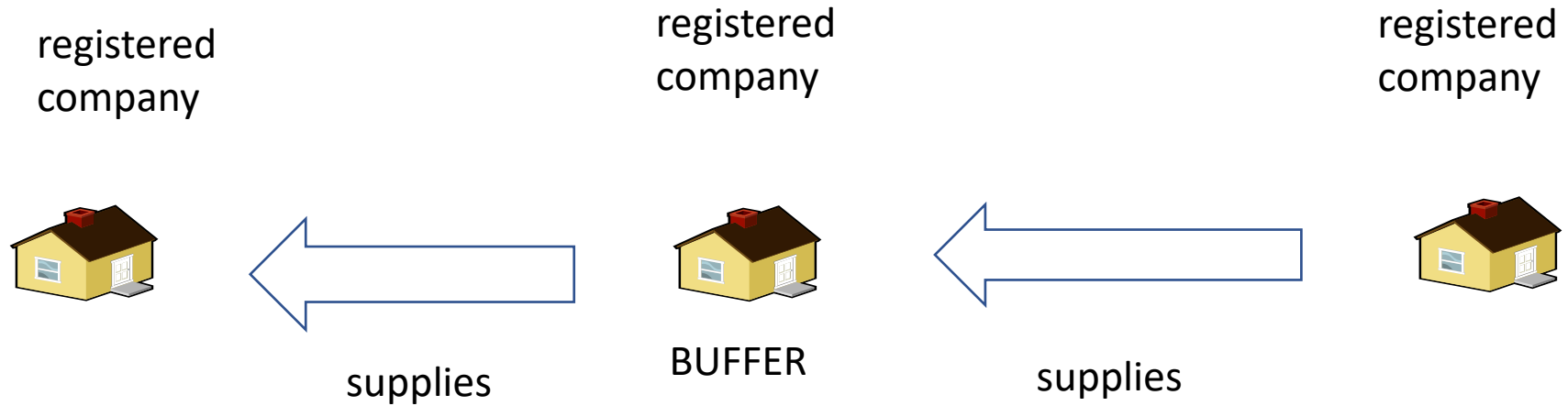


supplies

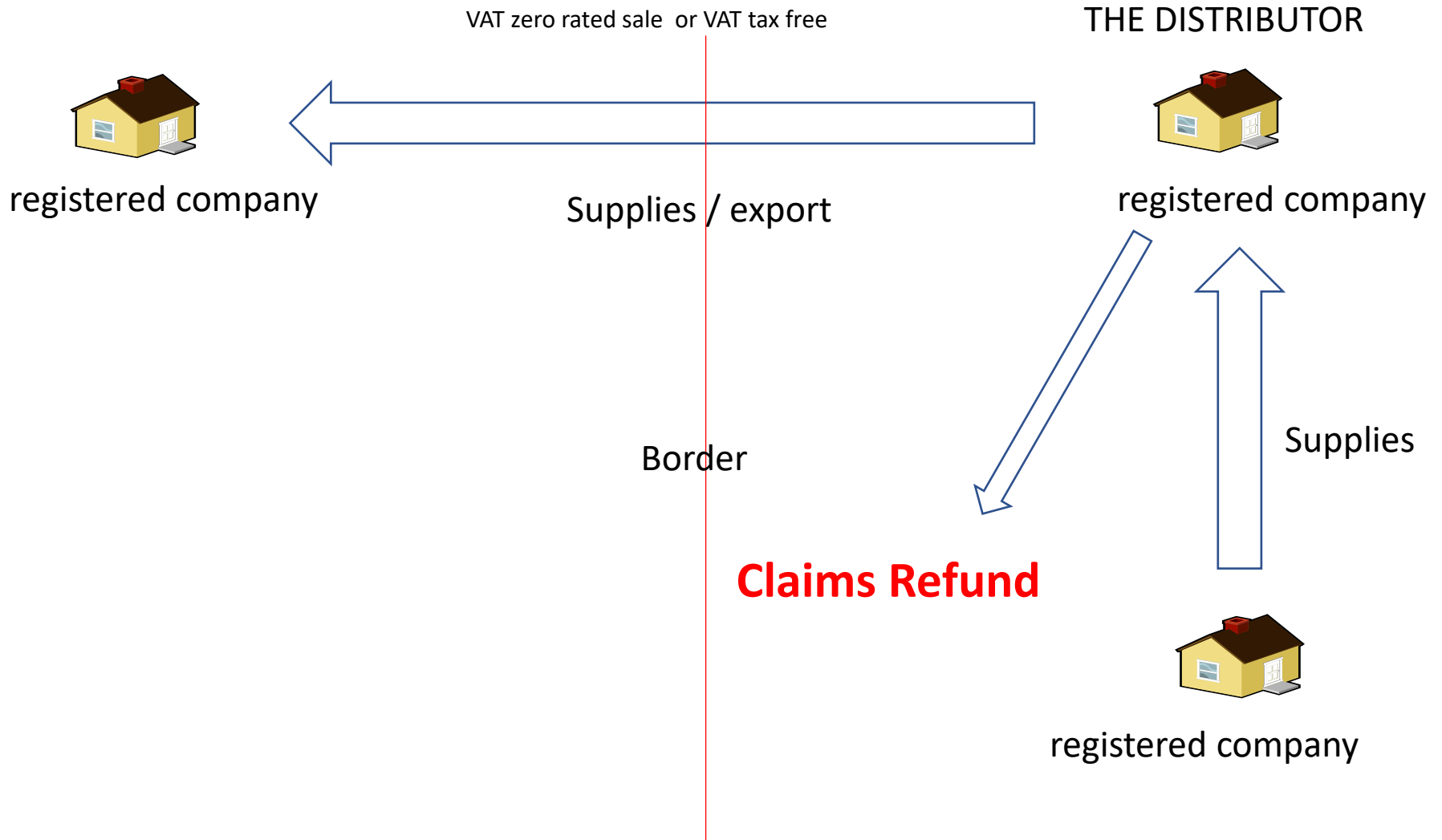


**No declaration +
payment of VAT**

The Buffer



The Distributer



The Carousel Scheme

