

VAT FRAUD CASE IN JAPAN

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Tokyo Regional Taxation Bureau
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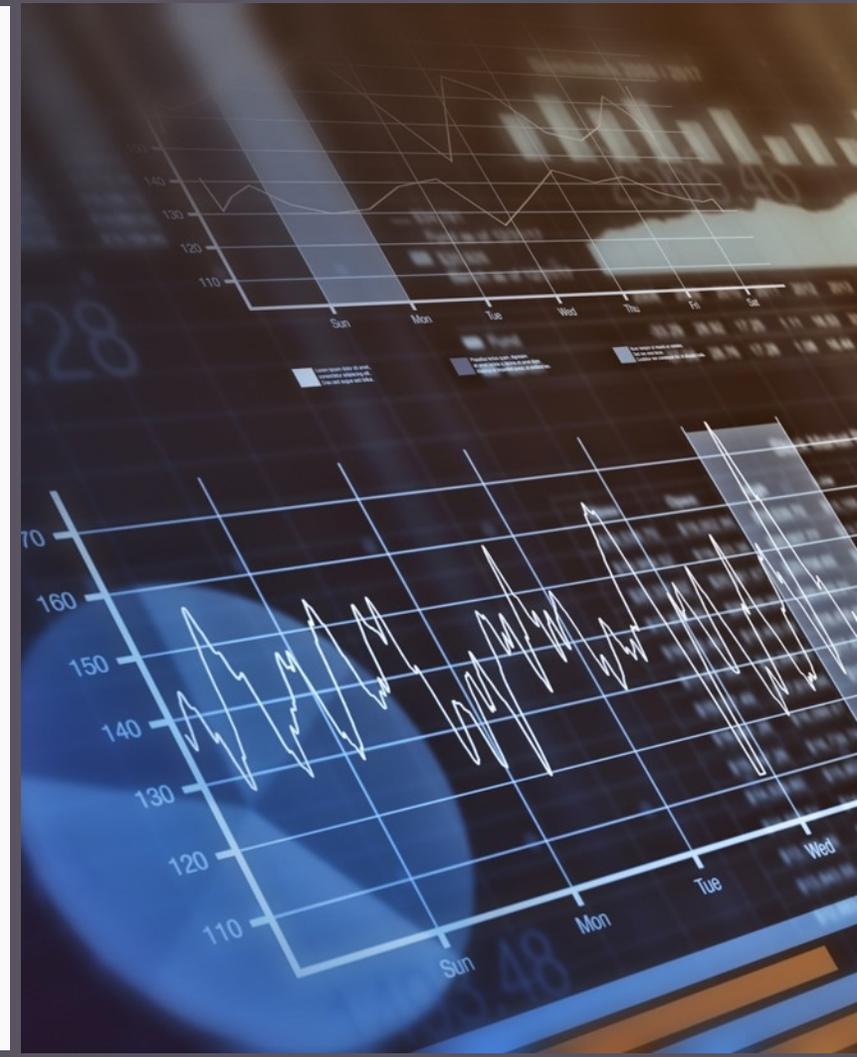
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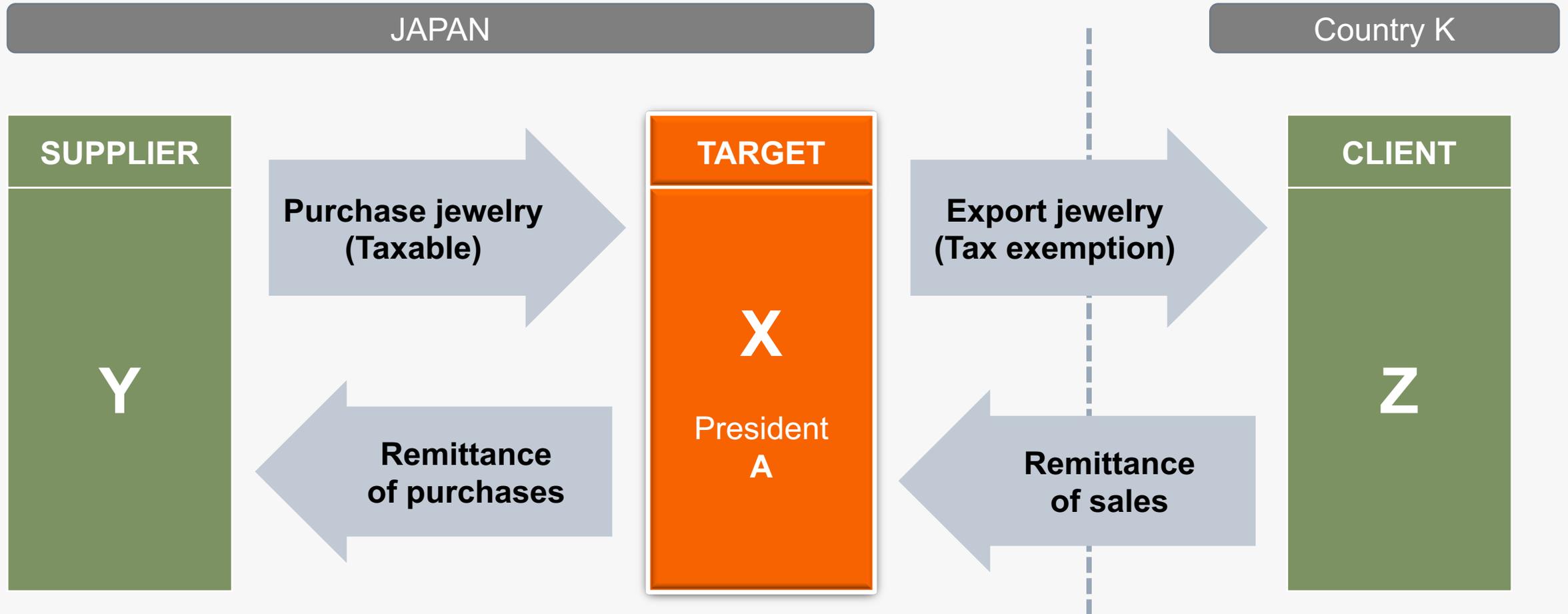
1. OVERVIEW OF THE INVESTIGATION

(1) Filed Information of The Target

Company name	X Co.
President	Ms. A
Business	Export jewelry
Sales amount	USD 800,000 per month
Client	Only 1 company in Country K
VAT filing status	Refund (each month)

1. OVERVIEW OF THE INVESTIGATION

(2) Scheme of Transaction Based on Filed Information



2. PROCESS OF THE INVESTIGATION

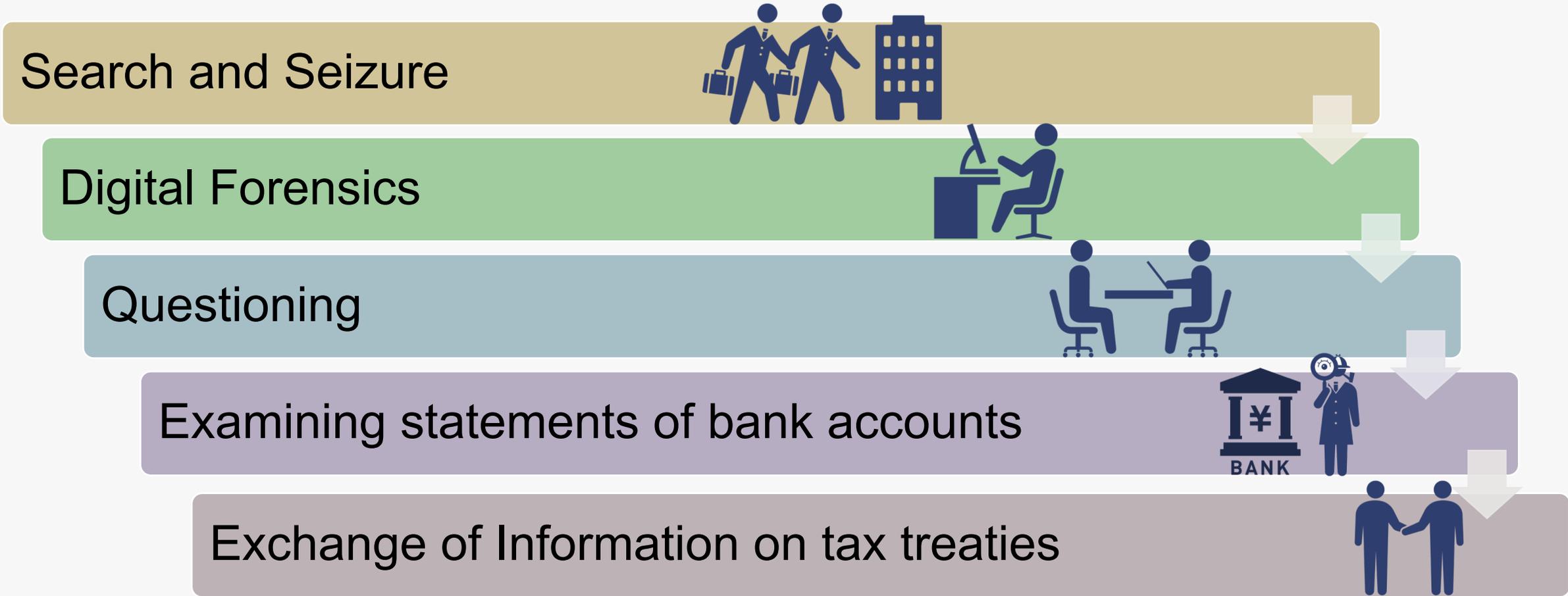
(1) The Reason of Suspicion of X's VAT Fraud

- ◆ Large VAT refund shortly after the establishment
- ◆ Export business is not the main
- ◆ Evidences were found that showed “**Mr. B**” conducted X's VAT fraud in another VAT fraud case



2. PROCESS OF THE INVESTIGATION

(2) Approach to Tackle the Case



2. PROCESS OF THE INVESTIGATION

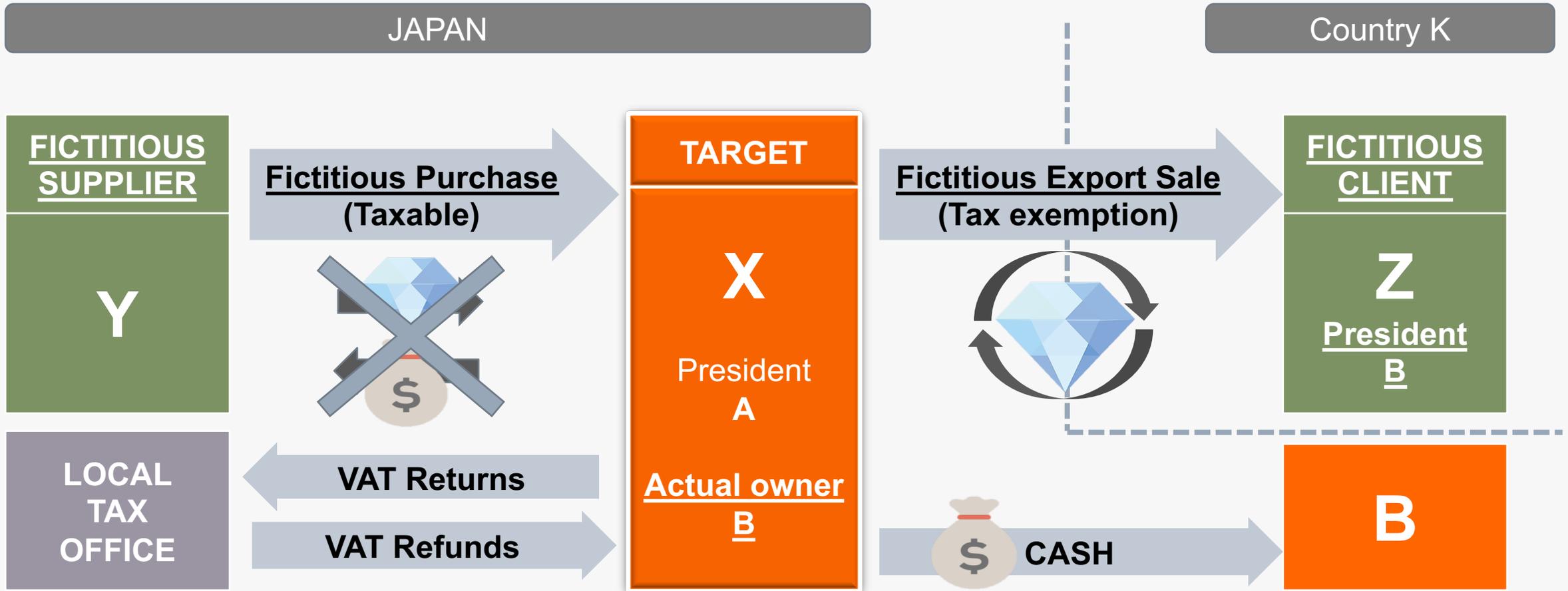
(3) Facts Which We Found Out in Domestic Investigation

- ✓ X's Actual Owner & Client Z's President
- ✓ Cooperators
- ✓ Fake Documents
- ✓ Fake E-Mail
- ✓ Fraudulent Transactions Chart, etc.



3. RESULT OF THE INVESTIGATION

(1) Scheme of Transaction Found Out by Domestic Investigation



3. RESULT OF THE INVESTIGATION

(2) Judgement Against This Fraud

➤ Evaded Amount : USD 400,000



Term of Prison Sentence
2 years and 6 months

Amount of Fine
USD 100,000



**Actual owner
B**

Thank you for
your attention

