



Cross border carousel

International Co-operation



The Missing Trader

registered
company



registered
company



MISSING
TRADER



supplies



**No declaration +
no payment of VAT**



The Buffer / Conduit / In – Out Buffer

registered
company



supplies

registered
company



The Buffer /
Conduit /
In – Out Buffer



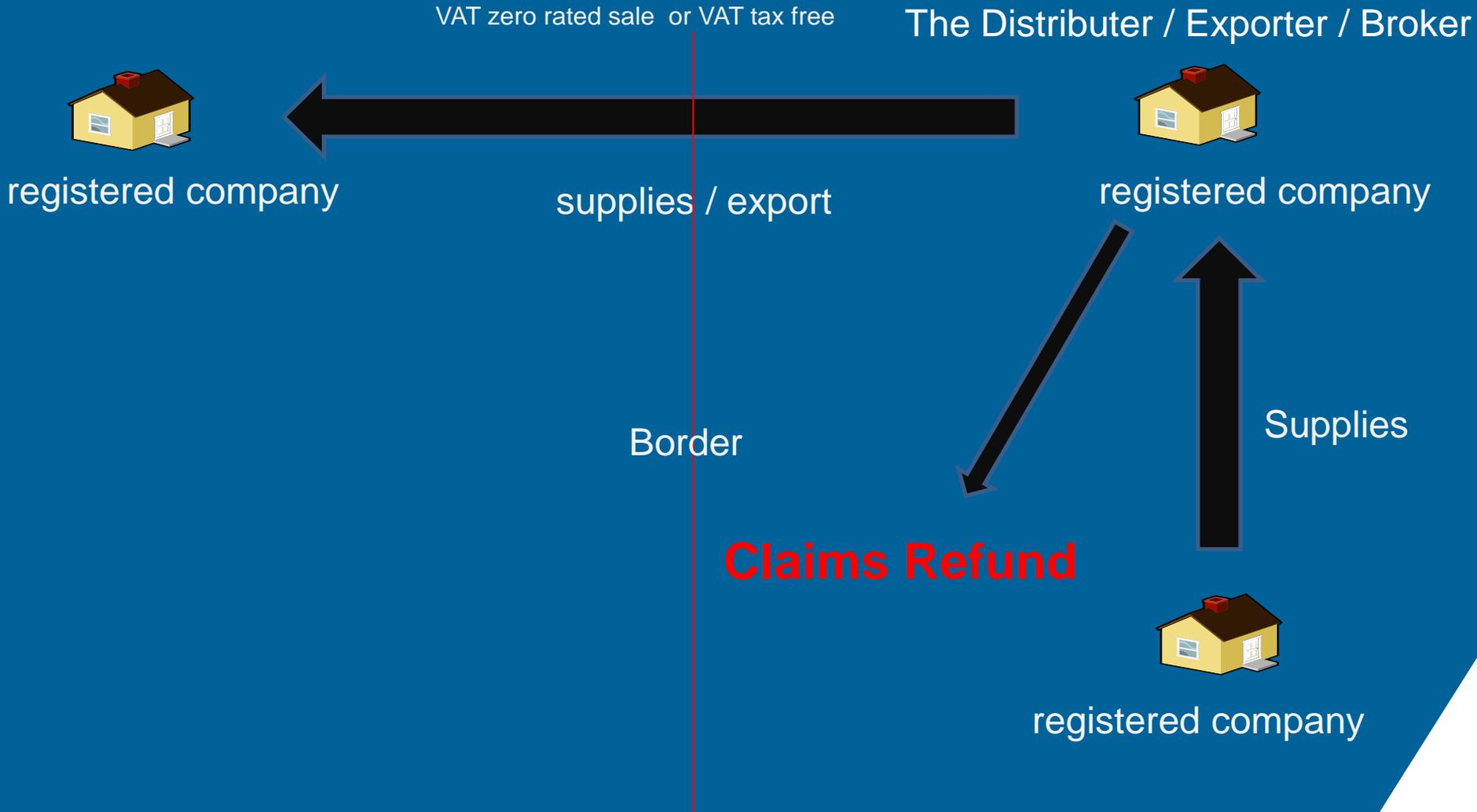
supplies

registered
company



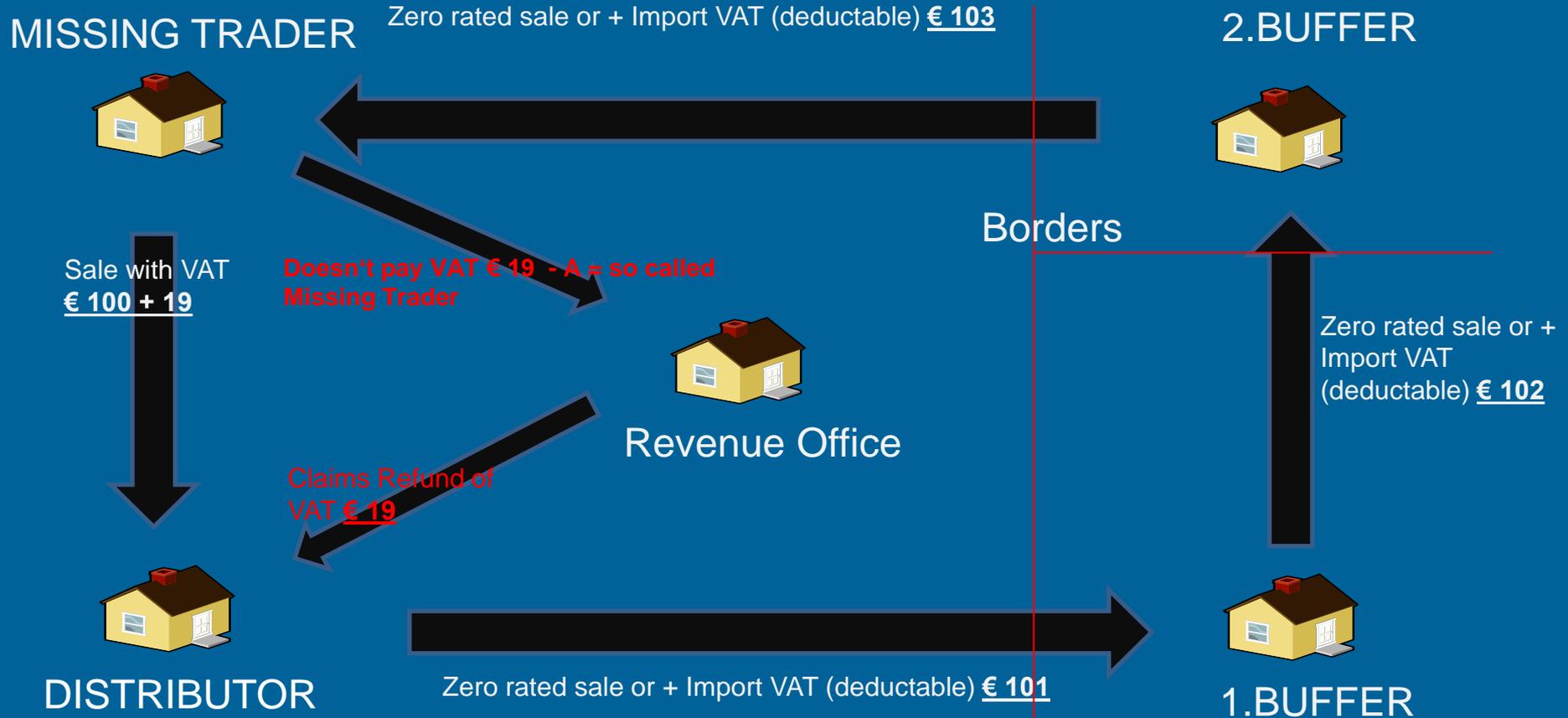


The Distributer / Exporter / Broker



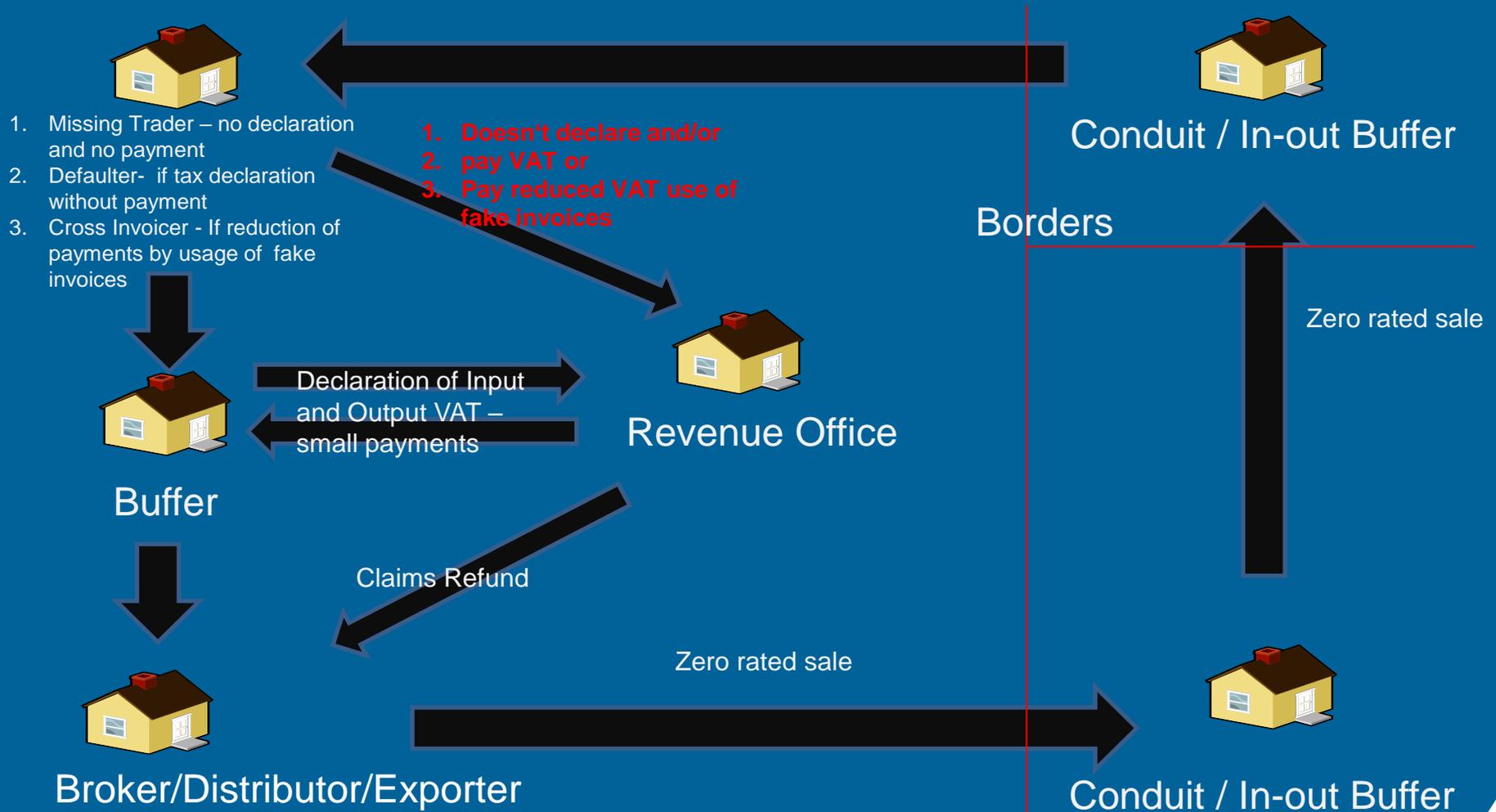


The Carousel Scheme





The Case





VAT Fraud - Scheme

Trading activities with computers and software (self and non-self developed)

All payments are wired. Abroad Distributor to Buffer – Buffer to Buffer- Buffer to MT – MT to Buffer – Buffer to Distributor

Goods – if necessary - are transported by frightforwarders

Communication / orders etc. generally is done by telephone and fax

Cross border activities had to be declared with customs

Registration of all companies for VAT was done

VAT Declarations had to be filed on a monthly base



VAT Fraud - Practical Exercise

What kind of possibilities for international co-operation would you recommend and why?

What kind information do you need from abroad?

What do you have to think about in aspects of international co-operation?



VAT Fraud – International co-operation

1.

DTA (civil road)

MLAT (criminal road)

TIEA (criminal or civil road)

Other agreements

2.

Evidence or intelligence?

All roads of 1. – evidence

FIU (if ML investigation) – intelligence

Other informal networks (personal network)- intelligence

3.

Time perspective?

Depend on chosen road

4.

Measures possible – needed?

Criminal measures - Housesearches, confiscation, seizure, freezing accounts, interviews

5.

Database information – records, tax information, company register, land register,