

COMBATING VAT FRAUD IN THE EU  
THE WAY FORWARD



INTERNATIONAL VAT ASSOCIATION

REPORT PRESENTED TO THE EUROPEAN COMMISSION - MARCH 2007

# Combating Vat Fraud In The Eu Accountingnet

**EW Minium**



## **Combating Vat Fraud In The Eu Accountingnet:**

**Taxing German-Dutch Cross-Border Activities** Bert Alink, Helga van Bijnen, Rebecca Alike Brinkmann, Robert Crijns, Sonja Dusarduijn, Frank Elswieier, Johannes Grave, Kristy Jonas, Philipp Kepper, Herman van Kesteren, Till Meickmann, Madeleine Merckx, Maria Reinert, Benedikt Schewe, Daniel Smit, Christian Sternberg, Stan Stevens, Jeroen van Strien, Philipp J. Thiele, Michael Visser, 2015-02-04 Cross border economic activity is gaining more and more importance This is especially true for the border region between Germany and the Netherlands The GD Tax Centre was founded to research on the taxation of such activities in 2012 The GD Tax Centre brought together renowned scientists and a significant number of emerging young talents from both sides of the border over a period of three years This anthology represents some of the research results of the GD Tax Centre Further research results have been made public via events presentations or academic publications and a variety of other ways It consists of many different articles which mainly discuss topics of cross border business activities and compare the tax treatment in Germany and the Netherlands An enormous part of this book focuses on the new German Dutch tax treaty which hopefully will enter into force in January 2016 Additionally some articles concern a more general or even a more specific research question This project was kindly supported by University of Osnabr ck Tilburg University University of M nster PwC Hartmann Kiwit De Kok Provincie Gelderland Provincie Overijssel Euregio Nieders chsisches Ministerium f r Wirtschaft Arbeit und Verkehr Ministerium f r Wirtschaft Energie Bauen Wohnen und Verkehr des Landes Nordrhein Westfalen Interreg Deutschland Nederland European Regional Development Fund *Value-added Tax Fraud in the European Union* A. A. Aronowitz, D. C. G. Laagland, G. Paulides, 1996 This research report aims at filling the knowledge gap concerning organized business crime by highlighting one specific phenomenon that of EU cross border VAT fraud It intends to provide insight into the effectiveness of the present VAT control system the vulnerability of legitimate trade to criminal inroads and the development of organized crime in this area **Ak-Ale**, 1963 Tackling Intra-community VAT Fraud, 2016 *Tackling VAT Fraud in Europe : the International Puzzle Continues ...* E.C.J.M. van der Hel-van Dijk, 2016 The G20 the OECD and the EU have taken several initiatives to improve transparency and exchange of information to combat tax avoidance and tax evasion including VAT fraud A coordinated international approach seems to be the only solution to effectively fight VAT fraud within the EU An analysis of the developments in international cooperation however shows that Member States MS seem to underuse other means of international cooperation that exist besides the exchange of information The exchange of information in its turn seems to be mainly used within the national context The authors conclude that due to a lack of coherence in the control systems of MS and due to the fact that coordination does not always mean collaboration MS still seem to address this European problem mainly on a national level which does not lead to a substantial decrease of the level of VAT fraud including a lower tax gap within the EU **Pragmatic Policies to Tackle VAT Fraud in the European Union** Fabrizio Borselli, 2020 In recent decades the Member States of the European Union

have registered a huge increase of spectacular and highly organized VAT fraud Whilst the tax authorities are fighting hard to stop this phenomenon fraud has become an established industry In this article the author analyses several measures to tackle VAT fraud

**VAT Fraud and Evasion** Stephen C. Smith, Michael Keen, 2007-02 Like any tax the VAT is vulnerable to evasion and fraud But its credit and refund mechanism does offer unique opportunities for abuse and this has recently become an urgent concern in the European Union EU This paper describes the main forms of noncompliance distinctive to a VAT considers how they can be addressed and assesses evidence on their extent in high income countries While the practical significance of current difficulties in the EU should not be over stated administrative measures alone may prove insufficient to deal with them and a fundamental redesign of the VAT treatment of intra community trade required The current difficulties in the EU largely reflect circumstances that would not apply in the United States

How the European Commission and European Countries Fight VAT Fraud Tomasz Michalik, 2017 The VAT gap both on the European Union scale and that of particular member states though not all of them appeals to the imagination and awakens many extreme emotions For it is difficult to accept that the level is so significant and what is more in recent years it has narrowed quite insignificantly despite attempts to limit it In the popular understanding this gap is quite often identified exclusively with the consequences of fraud but it has many more component elements many of which have nothing to do with abuse Still this doesn't change the fact that it is precisely fraud and abuse that constitute a particularly significant element of the VAT gap

**On Measures to Change the VAT System to Fight Fraud** Commission of the European Communities, 2008

**Protection of EU Financial Interest on Customs and VAT** Johan van der Paal, 2019 The losses from customs and VAT fraud impact the Member States contributions to the EU budget This study aims to describe the current levels of fraud and map and analyse the effectiveness of the EU cooperation measures in tackling fraud The first conclusion is that the lack of methodology for measuring customs gap or its elements such as losses from customs fraud prevents tailored risk based policy responses As a second conclusion current cooperation channels are underused but recent developments have been positive and new proposals are expected to strengthen the joint fight against fraud

*Concerning Some Key Elements Contributing to the Establishment of the VAT Anti-fraud Strategy Within the EU* Commission of the European Communities, 2007

**A New Weapon in the Fight Against E-commerce VAT Fraud : Information from Payment Service Providers** M.M.W.D. Merckx, 2019 In December 2018 the European Commission tabled a proposal that requires payment service providers to record certain information on payment transactions and submit this information to the tax authorities of EU Member States In this article the authors address this proposal for collecting and sharing payment information on e commerce transactions within the European Union Although the authors see the need for collecting this information and welcome the EU approach the authors also identify the areas in which the proposal could be improved

*American VAT - The Carousel Fraud Threat* Richard Thompson Ainsworth, 2019 On Thursday March 29 2007 the

European Commission Directorate General for Taxation and Customs Union will host a one day Conference on Fiscal Fraud Tackling VAT Fraud Possible Ways Forward The conference is based on the Communication of May 31 2006 explaining the need to develop a coordinated strategy to improve the fight against fiscal fraud This paper indicates that the EU examination of carousel fraud points the way forward for advocates of a US VAT as well About 40% of EU VAT fraud appears to be missing trader intra community MTIC or carousel fraud The best estimates of EU losses to carousel fraud are put at 23 billion euros annually UK studies put domestic losses from carousel fraud at 2.98 to 4.47 billion euros Fraud concerns understandably resonate deeply among American advocates of a federal level VAT in the US It needs to be taken into consideration that inserting a national credit invoice VAT into the US fiscal fabric would be to set out the welcome mat for an American carousel fraud as well as the more traditional VAT frauds The vulnerability of a US VAT to carousel fraud is a direct result of the American tendency for national state and local tax systems to piggy back on one another is taken into account

Fighting E-commerce VAT Fraud: New EU Compliance Obligations for Payment Service Providers A.M. Bal,2020 In this article the author discusses new EU reporting obligations for payment service providers that are meant to provide EU states with payment data that will help them detect noncompliant foreign sellers **Tackling Intra-community VAT Fraud**

,2016 Every year the European Union loses billions of its VAT revenues through the activities of organised crime Because exports of goods and services from one EU Member State to another are exempt from VAT criminals can fraudulently evade VAT in the Member State of destination The result is lost revenue for the countries concerned as well as for the EU This report examines how well the EU is tackling intra Community VAT fraud We found weaknesses which indicate that the current system is not effective enough These weaknesses need to be addressed It is time to be tough and take more decisive action Publisher's description **Countering Tax Crime in the European Union** Umut Turksen,2021-03-25 This book

seeks durable solutions for tax crime and is a great resource for the development of knowledge policy and law on tax crime The book uniquely blends current practice with new approaches to countering tax crime With insights from the EU funded project PROTAX which conducts advanced research on tax crimes the book comparatively analyses the EU's tax crime measures and the Ten Global Principles TGPs on fighting tax crime by the Organisation for Economic Cooperation and Development OECD The study critically examines how the TGPs can serve as minimum standards for the EU to counter tax crime such as tax evasion and tax fraud The study also analyses how the anti tax avoidance package can be graduated to fight tax crime in the EU When escalated the strengths of the EU tax crime measures and TGPs can form a fortress in which criminal law can be empowered to mitigate tax crimes with greater effect The book will be particularly useful for end user stakeholders such as tax policy makers LEAs professional enablers as well as academics and students interested in productive interaction between tax criminal and administrative laws How to Combat Value-Added Tax Refund Fraud

Cedric Andrew,Ms. Katherine Baer,2023-08-04 A previous IMF Working Paper on value added tax VAT refunds WP 07/31 by

Keen and Smith describes the main forms of VAT noncompliance and concludes that VAT is susceptible to evasion and fraud like any other tax This paper shows the insidious nature and extent of VAT refund fraud in selected EU countries and argues that this type of noncompliance requires tax administrations to adopt a coordinated strategy and deploy a range of countermeasures to combat this threat Because such fraud is primarily a criminal legal issue tackling it successfully will require cooperation both internationally between VAT administrations and nationally between tax authorities and the judiciary The paper s focus is primarily on advanced economies in the context of the EU but many of the recommendations are applicable to emerging market and developing countries A separate IMF How to Note discusses managing VAT refunds in developing countries

**Commission Staff Working Paper on Measures to Change the VAT System to Fight Fraud** Commission of the European Communities,2008

**On the Use of Administrative Cooperation Arrangements in the Fight Against VAT Fraud** Commission of the European Communities,2004

**Tackling VAT Fraud** Richard Thompson Ainsworth,2019

In a May 31 2006 Communication to the Council the European Parliament and the European Economic and Social Committee the European Commission indicated a need to develop a coordinated strategy to improve the fight against fiscal fraud COM 2006 254 final Although the Communication considers fiscal fraud broadly VAT excise duties and direct taxes the most pressing need seems to be for a VAT strategy that will effectively deal with carousel fraud This paper considers thirteen proposals that deal with missing trader intra community fraud MTIC

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## The Enigmatic Realm of **Combating Vat Fraud In The Eu Accountingnet**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Combating Vat Fraud In The Eu Accountingnet** a literary masterpiece penned by a renowned author, readers embark on a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of people who partake in its reading experience.

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