

PhD Research Proposal

Contents

- 1. A working title of the topic area**
- 2. The research context**
- 3. Introduction**
 - 3.1 Acquisition fraud**
 - 3.2 Carousel fraud**
- 4. Subject Area**
- 5. Current state of Knowledge**
- 6. The research issue, aims and questions this study intends to address**
- 7. The importance of the proposed research**
- 8. Research methods**
- 9. Timetable**
- 10. Bibliography**

1. A working title of the topic area

“The V.A.T. System under tension” – A study into Carousel Fraud and Missing Trader Fraud within the European Union. A further study into what response is necessary from tax administrations of Member States to alleviate the threat of V.A.T. fraud, i.e. avoidance, reform, or Europe wide reform”.

2. The research context

Value Added Tax (“VAT”) is a general consumption tax assessed on the value of goods and services. VAT is charged by companies on the value added at each stage of the production process of a commodity. It is a general tax because the tax applies to (i) all commercial activities that involve the production and distribution of goods and the provision of services; and (ii) it is a consumption tax because the burden falls on the final consumer.

The realisation of the single market in 1993 resulted in the abolition of controls at fiscal frontiers. To achieve this, the European Commission proposed moving from the pre-1993 “destination based” VAT system,¹ to an “origin base” VAT system.² This would have effectively abolished fiscal frontiers within the European Union (“EU”). This was, however, not acceptable to all Member States, as rates of VAT were too different and there was no adequate mechanism to redistribute VAT receipts to mirror actual consumption. Therefore, until the conditions were right the Community adopted the Transitional VAT System.³

The transitional system is an “origin based” system, under which sales of goods between persons from different Member States of the EU are exempt from VAT. This system maintains different fiscal systems but without frontier controls. However the Community’s intention is still eventually to have a common system of VAT where VAT is charged by the seller of goods - an origin based VAT system.

The problem now faced under the current intermediary VAT arrangements is that VAT tax is payable by the purchasers in their own country, and the revenue generated goes to the country of final consumption. However, since goods flow between Member States without being taxed, the intermediary VAT arrangement is defenceless to fraud, unless national tax authorities collaborate fully with each another.

¹ This is where VAT is effectively charged at the rate of VAT where the buyer is established.

² This is where VAT is being charged at the rate in force where the supplier is established.

³ Council Directive 91/680/EEC supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers (OJ L 376, 31. 12. 1991, p. 1).

3. Introduction

The EU wide fraud that this research is concerned with is known as VAT missing trader intra-Community fraud (MTIC fraud).⁴ It is worth noting that there are two forms of MTIC fraud, namely ‘acquisition fraud’ and ‘carousel fraud’.⁵

3.1 Acquisition fraud

Acquisition fraud is where goods are imported into the UK from another Member State,⁶ effectively VAT-free. The importer of these goods then sells them in the UK. This will be a standard-rated supply so the importer will collect VAT on that sale from his customer. The importer then fraudulently goes missing without completing a VAT return and fails to pay that VAT over to the relevant tax authority, i.e. HM Customs & Excise (“Customs”).

3.2 Carousel fraud

In the case of carousel fraud, goods are similarly imported into the UK from another Member State, effectively VAT-free. The importer (“A”) then sells these goods on to a company (“B”) and collects the VAT on this sale. The goods are then sold on to a series of companies (“C”) (“D”) and (“E”) who are all based in the UK and liable to pay input VAT and claim back an output reduction of VAT.

This series of transactions creates a paper trail which ultimately ends with the goods being exported by company (E) back to the original importer (A) outside the UK to another Member State VAT-free. In actual fact the goods may not even have left the importers (A’s) warehouse. Rather, they are sold through a series of buffer companies in the UK and then re-exported hence the goods moving in a circular pattern or ‘carousel’.

The result, if the fraud is successful, is that an importer (“A”) has received, but not accounted for, the VAT which the tax authorities must pay to the company (E) in the chain. In this situation Importer (A) is certainly fraudulent and (B) probably so; (C) may well be entirely ignorant of what is happening, and of the use which is being made of its participation. See figure 1 below.

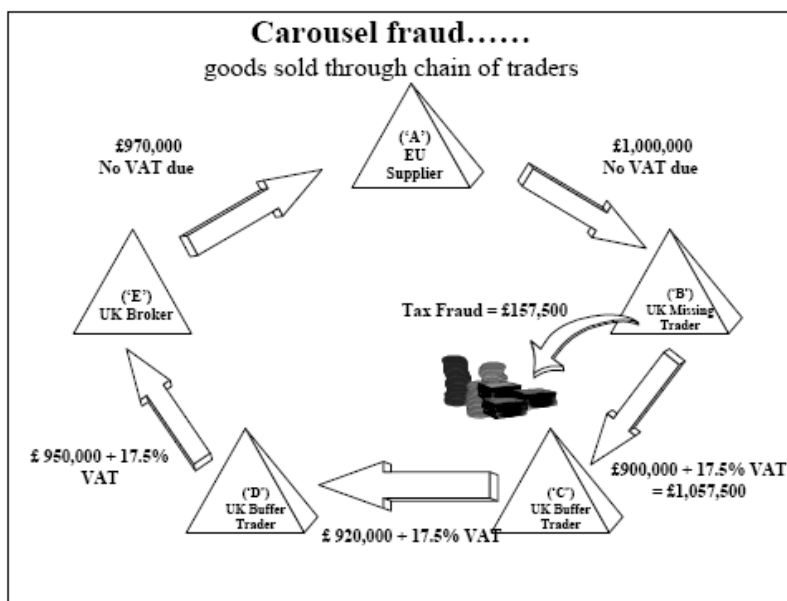
Endless variations on the chain of transactions are imaginable, even more complicated than the example provided above. Still, the problem essentially remains the same: an importer collects an amount paid to him as VAT, but does not account for it to the tax authorities. The defaulting trader may use a ‘hijacked’ VAT number or he may register for VAT and simply vanish before the tax authorities realise.

⁴ Caplan, Ruffles, Tily & Tudor, ‘VAT Missing Trader Intra-Community Fraud: The effect on Balance of Payments Statistics & UK National Accounts’, *Economic Trends*, No. 597 August 2003, p 59 at http://www.statistics.gov.uk/articles/economic_trends/ETAug03Ruffles.pdf

⁵ *Ibid.* and Collins, ‘MTIC Fraud Prevention Strategy: Slaughter of the Innocents?’, *Tax J* [2004] No 760, 7-9, at page 7.

⁶ The goods traded in are commonly large amounts of telephones and computer components.

Figure 1: An illustration of carousel fraud and goods sold through a chain of traders⁷



4. Subject Area

The subject area of this research is indirect taxation in the EU, more specifically the uniform coverage of VAT as introduced by the EU Sixth VAT Directive. This research will look at the EU wide VAT fraud. It will do this through critically examining the problem through the guise of the UK. It will examine what Customs have done in this battle against VAT fraud. Furthermore it will critically survey both the level of fraudulent activity and the way other developed Member State's tax authorities (i.e. France, Germany, Austria and Netherlands) have addressed the problem through their legal systems. Lastly this research will critically examine what has been done and what measures or laws should be adopted by the institutions of the European Union.

5. Current state of Knowledge

MTIC fraud is a relatively recent phenomenon and there is no one complete work on the subject in UK or within the context of the EU. Various articles and reports have been written on the subject; however the literature generally tends to be somewhat thin (at least in terms of its content). As understood the conditions (both in terms of fraudulent activity and response from tax administrations) vary greatly across Europe and there is a lack of knowledge which comparatively strings together findings of causes, avoidance, reform and possible EU wide reform.

⁷ Source: Ruffles, 'Missing Trader Fraud in the UK', OECD/ESCAP/ADB Workshop on Assessing and Improving Statistical Quality: Measuring the Non-observed Economy, Bangkok, 11-14 May 2004, at http://www.unescap.org/stat/meet/wnoe/waisq_resource4p.pdf

UK Customs in their report Tackling VAT Fraud⁸ have highlighted the introduction of their strategy in 2000 for tackling missing trader fraud. Their approach mirrored the measures used successfully by Belgium and the Netherlands. These included: (i) Preventing potential fraudsters from registering for VAT; (ii) Where fraudsters have successfully registered, identifying them, disrupting their activities, investigating them, prosecuting where appropriate and taking action to recover the VAT that may have been lost; (iii) Disrupting the activities of fraudsters by discouraging legitimate businesses from trading with them; and (iv) Tightening up on established traders reclaiming VAT on purchases from suspect suppliers.

From April 2003 Parliament extended⁹ the powers of the Commissioners of Customs and Excise to require taxable persons to provide a security for the payment of VAT. They also introduced joint and several liability for VAT where businesses are trading in telephones and computer components and where tax in a supply chain goes unpaid.¹⁰ Paul Lasok has argued “*neither the provision of security nor joint and several liability is intended to provide a comprehensive solution to VAT fraud generally*”.¹¹ Indeed traditionally fraudsters have always shown an ability to go back to the drawing board and revise and modify fraudulent schemes.

Furthermore Lasok correctly casts doubt on the appropriateness of the use of joint and several liability as a means of dealing with at least certain types of VAT fraud - and, indeed, over the possibility of applying joint and several liability in any relevant case.¹² This would only be an appropriate stance to take if a trader knows he is involved in the fraud, not where he is unaware of fraudulent activity.

Joint and several liability was the aggressive line of attack adopted by Customs in the Bond House Systems Ltd case¹³ in its fight against ‘carousel’ and ‘missing trader’ fraud. In summary, Customs decided that they would disallow the input tax claimed by legitimate traders involved in a transaction chain where one or more of the other traders were fraudulent. Therefore, if a business got innocently caught up in a trading chain, the purpose of which was to undertake a VAT fraud, nothing in that chain was an economic activity and they could not claim the VAT back, because it wasn’t VAT. The Tribunal supported this view and not surprisingly the decision was appealed to the High Court¹⁴ which referred it to the European Courts.

⁸ Report by The Controller and Auditor General : *HM Customs and Excise Tackling VAT Fraud* (2004, HC 357), page 27

⁹ *The Finance Act 2003*

¹⁰ Report by The Controller and Auditor General : *HM Customs and Excise Tackling VAT Fraud* (2004, HC 357), page 29

¹¹ Lasok, ‘Joint and Several Liability: the Answer to VAT Fraud? (part 1)’, [2004] *Indirect Tax Voice*, Vol 66, 4-5, page 4

¹² *Ibid.*

¹³ *Bond House Systems Ltd v. Customs & Excise Commissioners* 2003, case number 18100

¹⁴ *Bond House Systems Ltd v. Customs and Excise Commissioners* [2004] V. & D.R. 125 2003 WL 23841523

The European Courts delivered its long awaited judgment on the 12th January 2006.¹⁵ They found that that companies who are innocent and unwitting parties to carousel fraud are entitled to reclaim input VAT tax that they have paid. As expected the ECJ endorsed the Advocate Generals opinion that each transaction in the chain has to be assessed individually for VAT purposes, and its VAT treatment cannot be coloured by external factors such as the intention of others trader in the chain.¹⁶ The European court stated:

*“In a supply chain, each transaction must be considered on its merits as a separate economic activity. The right of a taxable person to deduct VAT cannot be affected by the fact that, without that person knowing or having any means of knowing, another transaction in the chain is vitiated by fraud”.*¹⁷

The effect of this is that it has unhinged Customs current method of dealing with carousel fraud. Many businesses will be effected who have had large sums of VAT disallowed, as there is now a clear light at the end of the tunnel for these businesses to get their money back. In addition, many businesses have been forced into bankruptcy or suffered financial hardship as a result of Customs practises, so arguably they will shortly have the opportunity to sue in the courts for compensation. It has been argued this could conceivably cost the Government in excess of a billion pounds in repaid VAT and compensation payments.¹⁸ This is quite ironic as the UK Government is now going have to foot the bill with taxpayer’s money, for their failed attempts to recover taxpayer’s money.

The question which now resurfaces is how is Customs going to combat VAT MTIC fraud? Lasok argues the first essential feature of our fraud infected VAT system that needs rectification, is the “structural defect” of the VAT system itself. He puts this down to “*the fact that supplies of goods from one Member State to another are zero-rated, whereas their supply within a Member State is standard-rated*”.¹⁹ What Lasok is envisaging is removing the zero-rated (transitional) VAT system; hence this would remove all scope of the fraud. What he is advocating is some sort of action at “Community Level”.²⁰ However, he abandons further examination of this idea and says “*the Commission of the European Communities has for some years been pressing for alternatives that would resolve the problem but without any success so far*”.²¹

¹⁵ Optigen Ltd v. Customs and Excise Commissioners (C354/03) Bond House Systems Ltd v. Customs and Excise Commissioners (C484/03) Fulcrum Electronics Ltd v. Customs and Excise Commissioners (C355/03) (ECJ (3rd Chamber)) European Court of Justice (Third Chamber)12 January 2006. EU: Case C-354/03 [603J0354], [2006] S.T.I. 162

¹⁶ Opinion of Advocate General Poiares Maduro Delivered on Opinion delivered on 16 February 2005.

¹⁷ Court of Justice of the European Communities, PRESS RELEASE No 3/06, 12 January 2006, at

<http://europa.eu.int/cj/en/actu/communiqués/cp06/aff/cp060003en.pdf>

¹⁸ Needham, Advocate General Gives His Opinion In Favour Of The Taxpayer In Two Important VAT Cases — VAT Voice (May 2005), <http://www.taxationweb.co.uk> at

<http://www.taxationweb.co.uk/articles/article.php?id=173>

¹⁹ Lasok, ‘Joint and Several Liability: the Answer to VAT Fraud? (part 3)’, [2004] *Indirect Tax Voice*, Vol 68, 3-5, page 3

²⁰ *Ibid.*

²¹ *Ibid.*

The Commission of the European Communities in its report on the use of administrative co-operation arrangements in the fight against VAT fraud dedicates a chapter to “*Additional initiatives to be taken to meet the specific challenge of “missing trader” fraud*”.²² It states that the Commission has, together with the Member States, carried out an in-depth examination of VAT fraud in intra-community trade and has identified the various best practises that have been taken at national level and which have provided the best results in combating MTIC fraud.²³

The report further states these best practises are based on an enhanced and quicker use of mutual assistance and on an adaptation of national control systems in order to disrupt MTIC fraud. While this first aspect of enhanced and quicker use of mutual assistance has already been addressed through both the EC recommendations and in the new regulation on administrative co-operation,²⁴ the second aspect of national control requires additional efforts from individual Member States.²⁵

The need for additional efforts from individual Member States when combating MTIC fraud has been experienced in the United Kingdom. One example has been the Customs and Excise Commissioners’ inability to catch up with the fraudster before they escape with a withheld VAT payment. Lasok highlights the Commissioners’ inability to catch up with the fraudsters through the facts of the *Bond House* case itself. In *Bond House* the Commissioners suspected that a particular trader was a fraudster at a relatively early stage. However, the Commissioners did nothing to follow up their suspicions until the suspect trader had made off with some £17 million.²⁶

6. The research issue, aims and questions this study intends to address

This research hopes to fill the gap of knowledge in this area. Through critical examination of the Commission of the European Communities work and by the experiences of the UK along with other Member States it aims to devise a long term plan that can be adopted at community level.

I am providing a list of specific research questions that goes towards showing what areas will be covered and providing an indication of the structure of this study.

²² Report from the Commission to the Council and the European Parliament: on the use of administrative cooperation arrangements in the fight against VAT fraud COM(2004) 260 final, at http://europa.eu.int/eur-lex/lex/LexUriServ/site/en/com/2004/com2004_0260en01.pdf

²³ *Ibid.* at Para 6.1, page 14

²⁴ Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92 of 7 October 2003 now sets up a single legal framework.

²⁵ Report from the Commission to the Council and the European Parliament: on the use of administrative cooperation arrangements in the fight against VAT fraud COM(2004) 260 final, at Para 6.1, page 14

²⁶ Lasok, ‘Joint and Several Liability: the Answer to VAT Fraud? (part 3)’, [2004] *Indirect Tax Voice*, Vol 68, 3-5, page 3

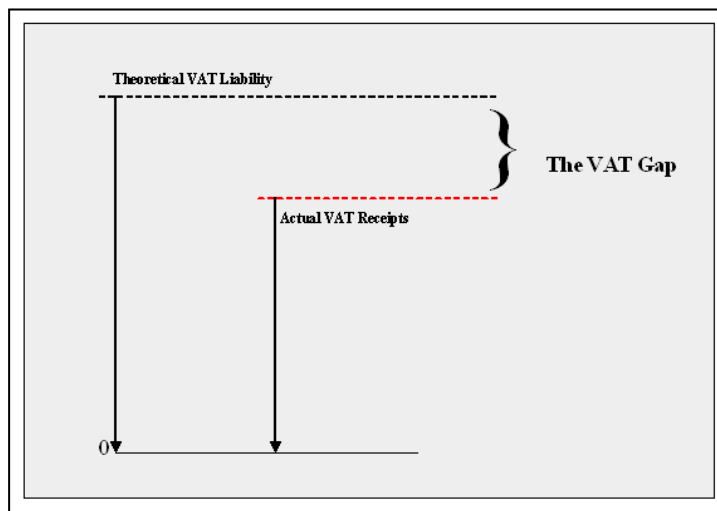
- ◆ How does the system allow VAT fraud?
- ◆ What are the losses?
- ◆ Why did Member States go wrong?
- ◆ What is the significance of the EU Sixth Directive?
- ◆ The UK case study
 - ◆ Prosecuting fraudster’s criminal or civil route?
 - ◆ The provision of security and joint and several liability
 - ◆ Bond House
 - ◆ Post Bond House
- ◆ Other Member States
- ◆ Is this an area where Member States can take action on their own?
- ◆ The EU – Critical analysis of what they have proposed
- ◆ The solution

7. The importance of the proposed research

Carousel fraud is of particular concern to both the EU and its Member States. It is estimated that the EU loses several billion Euros per year due to financial fraud. Therefore it should not come as a surprise that prevention and early detection of fraudulent activity is an increasingly important goal.²⁷

In the United Kingdom, Customs have adopted a top down approach for estimating VAT losses. This entails comparing the total level of expenditure in the economy that is theoretically liable for VAT (the theoretical tax liability) with actual VAT receipts and assuming that the difference (the VAT gap) represents the total revenue loss.²⁸ Thus, in the United Kingdom, Customs' estimates (using a top down approach in estimating VAT losses) the total VAT loss as being £10.6 billion in 2001-02 and £11.9 billion in 2002-03.

Figure 1: Shows the Top Down approach used by Customs to estimate VAT revenue losses²⁹



²⁷ Communication from the Commission, Protecting the Communities’ Financial Interests. Fight Against Fraud. Action Plan for 2001-2003, COM(2001) 254 final. A recent effort by the UK government is the initiative by HM Customs & Excise, titled “Protecting Indirect Tax Revenues”, designed to save £2 billion a year.

²⁸ It is a global measure based mainly on data from the Office for National Statistics.

²⁹ Source: Report by The Comptroller and Auditor General : *HM Customs and Excise Tackling VAT Fraud* (2004, HC 357), figure 2, page 11.

In addition to the loss of essential national revenue, this fraud jeopardises legitimate trade in certain economic sectors and distorts competition to the benefit of dishonest traders.

8. Research methods

Most of this study's legal research is library-based – relying on information that already exists in some form, such as EU or Governmental reports, journals articles, case reports, legislation, EU regulations and directives. Some information for this study, however, might require the use of fieldwork or empirical data – that is, i.e. gathering information through direct interaction with people and processes, such as interviews, questionnaires or court/tribunal observations.

It is planned/envisaged this study will predominantly rely on library-based research. The sources are located and will be accessed, for example via the library, Internet, Lexis and Westlaw. As this study is a comparative and international study, the relevant international material will be obtained through the Internet or will involve writing/travel to the relevant authority.

I am not dismissing the use of fieldwork or the collection of empirical data, because this may prove an appropriate research method. As MTIC fraud is a relatively new phenomenon there is a lack of literature on current practises that are being devised to combat this fraud. It may be helpful to speak to and interview Barristers, members of UK Customs, other EU tax administrations and other professionals in the UK and other Member States.

In order to assist me in communicating effectively with people (i.e. the tax authorities) from other Member States, I am brushing up on my French and also taking German to assist me in obtaining information. For example, I plan to look at French, Austrian and German laws and practises in combating MTIC fraud. Gaining a basic grasp of other European languages is just a measure on my part to enhance communication. I am satisfied through my research to date that enough information is readily available in English.

9. Timetable

I am also providing a very approximate timetable for this study. For example, months 1-6 reading theoretical material and developing theoretical framework, months 6-12 reading and analysing materials from other Member States, months 12-18 reading and analysing UK materials, months 18-24 reading and analysing EU materials, months 24-30 writing up the thesis.

10. Bibliography

- Bradshaw and Brown, 'Tax investigations', [2004] 741 *Tax Journal* 6
- Brown, Allan, 'C & E Prosecutions' [2003] 730 *Tax Journal* 17
- Caplan, Ruffles, Tily & Tudor, 'VAT Missing Trader Intra-Community Fraud: The effect on Balance of Payments Statistics & UK National Accounts', *Economic Trends*, No. 597 August 2003, at http://www.statistics.gov.uk/article/economic_trends/ETAug03Ruffles.pdf
- Collins, Jason, 'MTIC Fraud Prevention Strategy: Slaughter of the Innocents?', *Tax Journal* [2004] No 760, 7-9
- Communications & Culture Affairs Division in the Federal Ministry of Finance, Combating Fraud Actively and Offensively: In the interest of the taxpayers, Federal Ministry of Finance, Austria, Vienna October 2004
- Communication from the Commission, Protecting the Communities' Financial Interests. Fight Against Fraud. Action Plan for 2001-2003, COM(2001) 254 final.
- Court of Justice of the European Communities, PRESS RELEASE No 3/06, 12 January 2006, at <http://europa.eu.int/cj/en/actu/communiques/cp06/aff/cp060003en.pdf>
- Curtis, Richard, 'The Happiest Days...' [2003] *Taxation* Vol.151, No. 3911, pp 294-295
- Dolton, Alan, 'Finance Bill Debates: House of Lords' [2003] 702 *Tax Journal* 7
- Dolton, Alan, 'Finance Bill Debates: Report Stage – The 'Guillotine'' [2003] 701 *Tax Journal* 7
- Dolton, Alan, 'Finance Bill Debates: Standing Committee B- Sessions 1-4 (15-20 May), [2003] 695 *Tax Journal* 8
- Ernest & Young, EU Tax News, Issue 1May/June 2004 at <http://www.ey.com/global/content.nsf/UK/Home>
- Gabriel, Sarah, 'Carousel Fraud', [2003] Vol 151, No. 3907, pp 181-182
- Gunn, Malcom, 'A Bonanza: First impressions on the Budget Statement from a panel of Contributors', [2003] Vol 151 *Taxation*, No. 3902, pp 27 – 31
- Heron, Ian, 'Missing Trader Fraud Court of Appeal Ruling', [2004] 753 *Tax Journal* 7
- Hobson and Chipperton, 'Customs Attack Carousel Fraud', [2004] 773 *Tax Journal* 18
- House of Commons Committee of Public Accounts, 'Tackling VAT fraud: Thirty-sixth Report of Session 2003-04' (2004) HC 512
- HM Customs & Excise, Measuring and Tackling Indirect Tax Losses: An Update on the Government's Strategic Approach, (2003) HM Customs and Excise

- HM Customs & Excise, *Measuring and Tackling Indirect Tax Losses: An Update on the Government's Strategic Approach*, (2004) HM Customs and Excise at http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD_011582
- HM Customs & Excise, *Tackling Indirect Tax Fraud*, November (2001), at <http://www.hm-treasury.gov.uk/media/F80/B6/Fraud%20Complete.pdf>
- Lasok, 'Joint and Several Liability: the Answer to VAT Fraud? (part 1)', [2004] *Indirect Tax Voice*, Vol 66, 4-5
- Lasok, 'Joint and Several Liability: the Answer to VAT Fraud? (part 2)', [2004] *Indirect Tax Voice*, December 2004, 5-7
- Lasok, 'Joint and Several Liability: the Answer to VAT Fraud? (part 3)', [2004] *Indirect Tax Voice*, Vol 68, 3-5
- Lewis, Midge, 'Watch this Space' [2004] *Taxation* Vol. 153, No. 3962, pp 293-294
- Maugham, Jolyon, 'Farewell Then Bond House', [2005] *778 Tax Journal* 6
- Mavin, Don, 'VAT Repayments Withheld in Carousel Fraud Investigation' [2002] *667 Tax Journal* 19
- Mavin, Don, 'Customs' Anti-Fraud Measures' [2003] *695 Tax Journal* 11
- McFarlane, Gavin, 'Duty and Customs' [2003] *705 Tax Journal* 19
- Needham, Advocate General Gives His Opinion In Favour Of The Taxpayer In Two Important VAT Cases — VAT Voice (May 2005), <http://www.taxationweb.co.uk> at <http://www.taxationweb.co.uk/articles/article.php?id=173>
- O'Sullivan, Bernard, 'Carousel Fraud: An Alternative Strategy', [2005] *775 Tax Journal* 13
- Patrickson, David, 'A&D Goddard: a case too far?' [2001] August 2001 issue of *Tax Adviser*
- Plager, Allison, 'The Bill's Final Throes' [2003] *Taxation* Vol.151, No. 3921, p 568
- Raphael, Monty, 'The Innocent Trader and The Delinquent Chip', [2005] *777 Tax Journal* 23
- Reece, Chris, 'The 2004 Indirect Taxes Conference', [2004] *760 Tax Journal* 17
- Report by The Comptroller and Auditor General : *HM Customs and Excise Tackling VAT Fraud* (2004, HC 357)
- Report from the Commission to the Council and the European Parliament, 'Third Article 14 report on the Application of Council Regulation (EEC) no 218/92 of 27 January 1992 on Administrative Cooperation in the Field of Indirect Taxation (VAT) and Fourth Report under Article 12 of Regulation (EEC, EURATOM) no 1553/89 on VAT Collection and Control Procedures', COM(2000) 28 final

- Report from the Commission to the Council and the European Parliament: on the use of administrative cooperation arrangements in the fight against VAT fraud COM(2004) 260 final, at http://europa.eu.int/eur-lex/lex/LexUriServ/site/en/com/2004/com2004_0260en01.pdf
- Ruffles, 'Missing Trader Fraud in the UK', OECD/ESCAP/ADB Workshop on Assessing and Improving Statistical Quality: Measuring the Non-observed Economy, Bangkok, 11-14 May 2004, at http://www.unescap.org/stat/meet/wnoe/waisq_resource4p.pdf
- Vandenberghe, Burkhard Schafer and Kingston, 'Light Ontologies for Heavy Criminals? Ontological modelling and fraud investigation in the EU' [2004] Joseph Bell Centre for Forensic Statistics & Legal Reasoning, Report JBC-EDI-LAW-RR-0025
- Walker, Tony, 'New Measures to Tackle VAT Fraud', [2003] 690 *Tax Journal* 14
- Walker, Tony, 'Strategic Approach', [2004] 773 *Tax Journal* 9
- Watt and Mavin, 'Stop the Carousel I want to get off' [2005] *Taxing Times*, pp 2-3
- Yates, Charles, 'Tackling VAT Fraud', [2004] 773 *Tax Journal* 10