

"VAT carrousels" and commercial money laundering, etc. is my translation into English of my book "Momskaruseller" samt näringspenningtvätt, m.m., which corresponds with the following articles of mine as from 2018, and forms part of the material to my courses with the focus set on the questions from the articles.

In *Momsbedrägerier av så kallad karuselltyp och NJA 2018 s. 704* (VAT frauds of so-called carousel type and NJA 2018 p. 704), I reason by setting out from the decision of the Supreme Court of Sweden (Sw., *Högsta domstolen*) in the case NJA 2018 p. 704 about fraud of a so-called carousel type regarding accounting of value-added tax (VAT), where it is a matter of tax fraud in a case of abusive practice.

In *Skenfaktura med momsdebitering – konsekvenser för skatt och redovisning* (Fictitious invoice with charging of VAT – consequences for tax and accounting), I account for the consequences for an issuer and a receiver of a fictitious invoice with charging of VAT, i.e. "false VAT". In cases of VAT fraud by carousel trading, where a fictitious enterprise exist in a chain of transactions, such an enterprise is called a missing trader (or goalkeeper company or front enterprise). If the enterprise is issuing an invoice with a false VAT and the receiver tries to exercise right of deduction by accounting the amount as input tax in a VAT return to the tax authority (Sw., *Skatteverket*, SKV), can such an abusive practice cause a criminal law responsibility for both the issuer and the receiver. I also state that the issuer of the invoice may be liable to mention the false VAT in the annual report, if the amount is substantial.

In *Näringspenningtvätt i momskarusell* (Commercial money laundering in VAT carousel), I repeat my warning that abusive practice against the VAT system can lead to criminal responsibility, although such abuse "in itself" does not cause responsibility for tax fraud, whereby I add a warning for criminal responsibility for commercial money laundering. I state that an intent of indifference (Sw., *likgiltighetsuppsåt*) can exist concerning money laundering, but not regarding commercial money laundering.

In *Momsbedrägerier genom karusellhandel – erfarenheter i Sverige avseende mervärdesskatt, redovisning och straffrätt i förhållande till EU-rätten* (VAT fraud by carousel trading – experiences in Sweden regarding VAT, accounting and criminal law in relation to the EU law) I come back to "VAT carrousels" and missing trader and go inter alia through what the legislator has done since the year 2000 to suppress carousel trading, by e.g. introducing reverse charge of VAT for certain trading. There, I once again mention commercial money laundering, and that a criminal law responsibility can exist in such a respect instead of a responsibility for tax fraud, where it is a matter of abusive practice.

In *Konkurrensfördelar med varuomsättningar efter moms fria omsättningar av varor i vissa lager och av finansiella tjänster* (Competition advantages with transactions of goods after VAT free transactions of goods in certain warehouses and of financial services), I state that such a lowering of the taxable amount for VAT that is not possible according to the general VAT rules instead can be carried through by application of the special rules on goods in certain warehouses, which were introduced in Swedish VAT law in 1996 based on the EU law in the field.

In *Om förslaget i SOU 2023:49 att med hänvisning till SEFI-direktivet upphäva undantaget från skattebrott för muntliga uppgifter* (About the proposal with reference to the PIF Directive in SOU 2023:49 to revoke the exemption from tax fraud for verbal information), I tie together the above-mentioned articles. In *ANNEX 1* is to be found inter alia my comment to a comment of my article first mentioned above, and in *ANNEX 2* you find an article where I emphasize the importance of an efficient registration control by the SKV to counteract VAT fraud.

This book is intended for practitioners within the fields of VAT law and criminal law. I aim for it to function as a guidance on questions in those fields, where it in the first place is a matter of the phenomenon VAT frauds of a so-called carousel type and connections in that respect to commercial money laundering, so that the legal certainty will be favoured in the taxation procedure as well as in the criminal case in such cases.