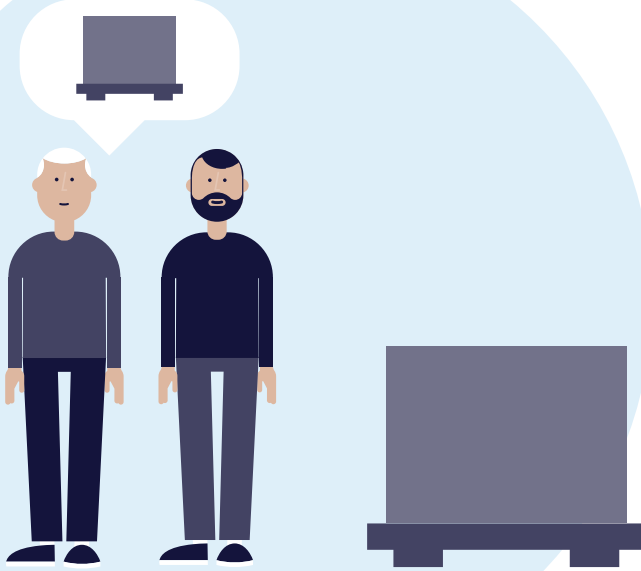


Advice on how to avoid VAT carousel fraud

1

Check the goods if

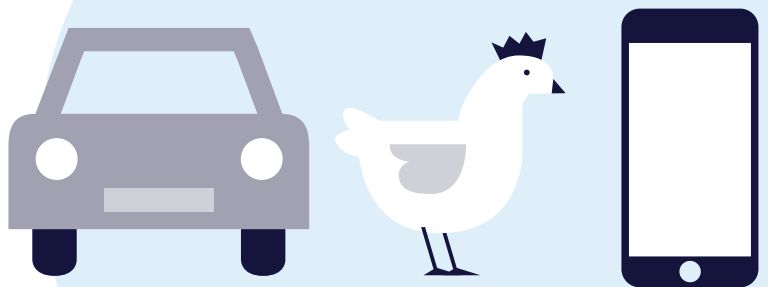
- the price is unusual for the market
- the transaction is completed very quickly
- a buyer wants to buy precisely the same goods



2

Check if your supplier

- is new to the market
- carries an unusual range of products
- demands exceptional terms and conditions
- has a proper website



3

VAT carousel fraud?

- Check your supplier's VAT registration number
- Document your findings
- See www.skat.dk/carouselfraud for further information
- Contact The Danish Tax Agency (Skattestyrelsen) for further information

