

Fight against carousel fraud as a specific form of organised crime in the EU and the Republic of Slovenia

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This paper examines carousel fraud as a specific form of economic, corporate or transnational organised crime. Its purpose is to examine the three-level system for preventing this type of crime, which is reflected in changes to legislation and in some strategic and tactical measures. Further, the pan-European intelligence model of detecting, investigating and preventing carousel fraud is presented.

This model also introduces the features of criminal intelligence and intelligence-led policing. The development of administrative cooperation between different branches of government (tax and customs authorities, financial institutions, the police, ministries of justice, etc.) and various international organisations, with the opportunity to exchange data online and criminal intelligence aspects introduced, is crucial for the detection, investigation and prevention of carousel fraud. Finally, this model is then transferred to the Slovenian environment. The methodology used is qualitative and used in conjunction with descriptive and comparative analyses; the findings are then synthesised and applied to the situation in Slovenia. The paper makes an important contribution to the fight against this type of organised crime and the reduction of tax losses in the EU and Slovenia.

This paper is useful on a practical level for investigators of criminal acts in different branches of government, as well as for the victims of these criminal acts in terms of their prompt detection.

Key words: VAT fraud, tax legislation, international organisations, administrative cooperation, criminal intelligence, corporate crime, organised crime, EU, Slovenia

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