
Tax inspectors to face trial on charges of abuse of office in VAT refunding



The Main Investigations Directorate of the Russia's Investigative Committee completed the investigation against former state tax inspector of the Moscow Region Inter-District Inspectorate No. 20 of the Federal Tax Agency Lyubov Strelnikova and leading expert of the same institution Tatyana Yakovleva. They are charged with offences under paragraph "c" of part 3 of article 286 of the RF Penal Code (abuse of power causing serious consequences).

According to investigators, in 2009, an organized criminal group was created; its members stole funds from the federal budget under the guise of value added tax (hereinafter VAT) refunding. For this purpose, they submitted fraudulent documents from "Alda" OOO and "Lyutsiya" OOO to the Federal Tax Agency offices No.15 and No.28 respectively. Those papers claimed that within the taxable period the above-mentioned entities had not sold consumer goods they had purchased, which, in fact, had never existed. Personnel of other tax offices of Moscow and Moscow Region carried out cross-audits in respect of the forged documents. Thus, inquiries were forwarded to the Inter-District Inspectorate No.20 of the Federal Tax Agency for inspecting the premises and warehouses, checking the presence of those goods at storage facilities, and interviewing the warehouses staff. These

inquiries were received and should have been executed by Strelnikova and Yakovleva. The defendants were required to establish the whereabouts of the storage facilities of the specified entities, inspect them, verify the actual availability of goods in stock, and interview the staff. Instead, in March-September of 2010, tax inspectors personally made fictitious protocols containing information on the availability of goods at warehouses, the presence of witnesses and tenants' representatives during inspections, and explanations of employees allegedly working for those firms, which facts were inconsistent with the actual situation. The forged documents were referred to Moscow tax offices No.15 and No.28 and added to the materials of off-site tax inspections in respect of "Alda" OOO and "Lyutsiya" OOO. Subsequently, the tax officials made a decision on a VAT refund amounting to more than 650 million rubles. After that, the Moscow Directorate of the Federal Treasury of Russia transferred those funds to the accounts of the above-mentioned entities.

Investigators have gathered enough evidence and the case against Strelnikova and Yakovleva with the approved indictment has been forwarded to court to be tried on the merits.

The investigation is still ongoing against other participants of the fraud.

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