

NXP AB

-Intra Community Supply of Nicotine Pouches to Risky Buyers

Mr. Johan Averin

2026-05-07

NXP AB

- Audit investigation on 19th February 2024
 - VAT for the fiscal years 2022 and 2023.
 - Excise Duties for the fiscal year 2023 (nicotine tax).
- Trade with nicotine pouches from September 2019 (B2B)
- VAT Registration: 27th September 2019 (3rd September 2019)
- Commencement of business activities: 27th September 2019
- Mr. FL (President and CEO) and Mr. DW (Vice-CEO).
- Ownership of the shares
 - Techhof AB 66 %
 - Nordic Deliveries AB 33 %

Suppliers of goods

- 2022
 - Purchases from suppliers in Sweden; 125 million SEK (11,5 million EURO)
 - Intra-Community Acquisitions (ICA); 40 million SEK (3,7 million EURO)
 - Imports; 200 000 SEK (18 000 EURO)
- 2023
 - Purchases from suppliers in Sweden; 212 million SEK (18,8 million EURO)
 - Intra-Community Acquisitions (ICA); 30 million SEK (2,7 million EURO)
 - Imports; 13 million SEK (1,2 million EURO)

Sales of Goods

- 2022
 - Sales to companies in Sweden; 58 million SEK (5,3 million EURO)
 - Intra-Community Supply (ICS); 85 million SEK (7,8 million EURO)
 - Exports; 36 million SEK
- 2023
 - Sales to companies in Sweden; 104 million SEK (9,2 million EURO)
 - Intra-Community Supply (ICS); 132 million SEK (11,7 million EURO)
 - Exports; 28 million SEK
- 2024 and 2025
 - Intra-Community Supply (ICS); 177 million SEK (15,5 million EURO)
 - Intra-Community Supply (ICS); 211 million SEK (19 million EURO)

The Purchase Process

- The buyers register and place their orders on a webpage.
- Contact with sales person (E-mail, phone, WhatsApp).
- NXP checks the validity of the buyers VAT
- An invoice is created and sent to the buyer
- The buyer pays the invoice
- The goods are shipped by NXP

- No other verifications/due diligence of the buyers are made by NXP



Requests of Information (CLO)

- Swedish Tax Agency has received **26** requests of information (CLO)
 - 7 different Member States (i.e. Denmark, Belgium, Germany)
 - Fiscal years 2021-2025
 - 53 344 566 SEK (5 million EURO)
 - Unavailable
 - Deny the purchases
 - Not/partly declared the ICA in their member state
 - Deregistered for VAT
 - Requested information
- Multilateral Control (MLC)

Third party liability for VAT-fraud

- Schoenimport "Italmoda" Mariano Previti and more (C131/13, C-163/13 and C-164/13)
 - "Established objectively that a taxable person knew or ought to know that their transactions involved participating in VAT-fraud." (Bad Faith).
- Burden of Proof on the Tax Administrations.
 - (i.e. Maks Pen C-18/13)
- Reasonable measures

Reasonable measures

- What reasonable measures (due diligence) should the taxable person take to ensure that their transactions are not part of a VAT-Fraud?
- Will it make a difference if;
 - The taxable person is a buyer
 - The taxable person is a seller/vendor
 - The supplier/customer is located in another Member State?

NXP

- NXP is seller/vendor
- Customers located in other member States (Limits the measures of control)
- NXP checks the validity of their customers' VAT
- Payment in advance
- NXP is responsible for the deliveries
- No indications of buying from risky sellers

- Insufficient "KYC".



Outcome of the Audit

- No assesement of taxation of NXP as to their sales to risky customers in other Member States (audit closed).
- Swedish Tax Agency supplied information to all the requests of information.
- The tax administrations in each respective Member State audit their respective companies.
- Taxation
 - No identity between reported VAT and the actual buyer.
 - A few sales to customers with invalid VAT registration.
 - Excise duties (nicotine tax).
- EPPO