

APPENDIX 4 - MARCH TO MAY 2006 -TAX LOSS CHAINS

Deal	Date	EU Supplier Goods →	Defaulter Goods →	Buffer Goods →	Buffer (2) Goods →	Broker Goods →	Overseas Customer
7	10/3/06	<i>Orange &amp; Green Traders SL</i>	<i>Roble Comm Ltd</i> Seller, Invoice Date 10/3/06, Goods MS Dusys Training S/ware x 5888 pcs, Price Recv'd £939,136 + £164,348.80 VAT	<i>The Wireless Warehouse Ltd</i> Seller, Invoice Date 10/3/06, Goods MS Dusys Training S/ware x 5888 pcs, Price Recv'd £942,080 + £164,864 VAT m/u = 0.50	N/A	<i>HKS Trading Limited</i> Seller, Invoice Date 10/3/06, Goods MS Dusys Training S/ware x 5888 pcs, Price Recv'd £947,988 m/u = £1.00	<i>Sapphire Industries Tek Urun Ve Tic Ltd</i>
14	25/5/06	<i>United Traders</i>  Seller, Invoice Date 25/5/06, Goods Apple iPod x 6000 pcs, Price Recv'd £1,789,500	<i>West 1 Facilities Management Ltd</i>  Seller, Invoice Date 25/5/06, Goods Apple iPod x 6000 pcs, Price Recv'd £1,791,000 + £313,425 VAT	<i>International Investment Services UK Ltd</i>  Seller, Invoice Date 25/5/06, Goods Apple iPod x 6000 pcs, Price Recv'd £1,792,500 + £313,687.50 VAT m/u = £0.25	N/A	<i>HKS Trading Limited</i>  Seller, Invoice Date 25/5/06, Goods Apple iPod x 6000 pcs, Price Recv'd £2,115,000 m/u = 53.75	<i>Skala Handel Spolka Z Organisations Odpwledzsinos cle</i>
C19— 191	25/05/06	<i>United Traders</i>  Seller, Invoice date 25/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 5,000 pcs, Price recv'd	<i>West 1 Facilities Management Ltd</i>  Seller, Invoice date 25/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd	<i>International Investment Services UK Ltd</i>  Seller, Invoice date 25/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd	<i>Worldwide Wholesalers Ltd</i>  Seller, Invoice date 25/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000	<i>HKS Trading Limited</i>  Seller, Invoice date 25/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd	<i>ZI Enterprises Tek Urun Ve Dis Ltd (Turkey)</i>

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		£3,566,000	£5,389,500 + £943,162.50 VAT	£5,400,000 + £945,000.00 VAT  m/u = 0.35	pcs, Price recv'd £5,406,000 + £945,000.00 VAT m/u = £0.20	£5,418,000  m/u £ 0.40	
C19 -- 192		<i>United Traders</i>  Seller, Invoice date 26/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 5,000 pcs, Price recv'd £5,364,000	<i>West 1 Facilities Management Ltd</i>  Seller, Invoice date 26/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd £5,389,000 + £943162.50 VAT	<i>International Investment Services UK Ltd</i>  Seller, Invoice date 26/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd & £5,400,000+ £945,000 VAT  m/u = £0.35	<i>Worldwide Wholesalers Ltd</i>  Seller, Invoice date 26/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd £5,406,000 + £946,050 VAT m/u = £0.20	<i>HKS Trading Limited</i>  Seller, Invoice date 26/5/06, Goods Dusys tax guide S/ware 15,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd £5,418,000  m/u = £0.40	<i>ZI Enterprises Tek Urun Ve Dis Ltd (Turkey)</i>
C 19 -- 193	30/5/06	<i>United Traders</i>  Seller, Invoice date 30/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,576,000	<i>West 1 Facilities Management Ltd</i>  Seller, Invoice date 30/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,593,000 + £628,772 VAT  m/u = £0.85	<i>International Investment Services UK Ltd</i>  Seller, Invoice date 30/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd & £3,600,000+ £630,000 VAT  m/u = £0.65	<i>Worldwide Wholesalers Ltd</i>  Seller, Invoice date 30/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,608,000 + £630,700 VAT	<i>HKS Trading Limited</i>  Seller, Invoice date 30/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,612,000	<i>ZI Enterprises Tek Urun Ve Dis Tic Ltd (Turkey)</i>
C 19 --	31/5/06	<i>United Traders</i>	<i>West 1 Facilities</i>	<i>International</i>	<i>Worldwide</i>	<i>HKS Trading</i>	<i>ZI Enterprises</i>

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194			<i>Management Ltd</i>	<i>Investment Services UK Ltd</i>	<i>Wholesalers Ltd</i>	<i>Limited</i>	<i>Tek Urun Ve Dis Ltd (Turkey)</i>
		Seller, Invoice date 31/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,576,000	Seller, Invoice date 31/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,613,000 + £632,355 VAT  <i>m/u = £1.85</i>	Seller, Invoice date 31/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 10,000 pcs, Price recv'd £3,600,000 + £630,000 VAT  <i>m/u = £0.65</i>	Seller, Invoice date 31/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd £4,507,000 + £787,500 VAT	Seller, Invoice date 31/5/06, Goods Dusys tax guide S/ware 10,000 pcs, Dusys sales rep S/ware 15,000 pcs, Price recv'd £4,510,000	