

BACKGROUND NOTE

IOTA Forum on Combating VAT Fraud “VAT fraud cases: early detection and prevention”

11-12 June 2025

Sarajevo, Bosnia and Herzegovina (Hybrid Event)

BACKGROUND

The Forum’s purpose is to enhance the cooperation among IOTA member tax administrations in order to build bridges of understanding, knowledge and trust as well as exchange updates on the new ways of tackling VAT fraud issues.

Indeed, the Forum brings together VAT fraud experts of IOTA member tax administrations from both EU and non-EU countries as well as representatives of relevant International Organisations to discuss strategies and practical application of working methods and tools developed to effectively tackle VAT fraud.

This Forum meets once per year during its two-year Mandate, it provides delegates with an opportunity to discuss a wide range of topics, problems and issues relating to VAT fraud that are in line with the Forum mandate.

OBJECTIVES

The main theme for the 2025 Forum is **VAT fraud cases: early detection and prevention**.

Participants will be able to identify new VAT fraud trends (in goods and services/intangibles) as well as exchange knowledge and expertise on real VAT fraud cases where early detection tools/strategies (e.g. use of new data from e-invoicing, online platforms, payment data) played a decisive role to prevent fraud and safeguard revenue.

Priority will be given to presentations on cross-border VAT fraud cases. However, presentations about the use of early detection of domestic fraud cases and refund fraud cases could also be of interest during the Forum meeting.

International partner organisations (European Commission’s DG TAXUD, OECD) as well as international enforcement agencies (EUROPOL, EPPO and OLAF) will contribute to the Forum discussion by sharing their experience on some of the Forum’s agenda topics.

One of the Forum sessions will be dedicated to presenting the main results of the IOTA Project on “*The use of Alternative Payment Systems in cross-border VAT fraud schemes*”.

EXPECTED OUTCOMES

As a result of attending this Forum, delegates will achieve a greater practical understanding and awareness of:

- New VAT Fraud Trends;
- Real VAT fraud cases and their detection.

METHODOLOGY

Participants can join the Forum either in person or virtually. Registration of the delegate(s) from member tax administration who will be attending the meeting of the Forum on Combating VAT fraud will be possible by submitting the online registration form via the IOTA website at the **latest by COB 8 May 2025**. All the details about the registration process are provided in the **Practical Information** document.

There is no limit to the number of participants who want to attend the Forum meeting virtually. Prior to the event, they will receive from the IOTA Secretariat an MS Teams link to have access to the event's sessions.

The IOTA Forum on Combating VAT Fraud is a Community of VAT auditors that relies on a network and exchange of investigation intelligence. Therefore, we believe there is an added value in the in-person participation of the tax administration delegates who will enjoy a fully interactive experience at the event in both Plenary and Break-out Sessions.

Indeed, the Forum will be practical, using selected presentations to illustrate new working methods, existing obstacles and best practices in the approach of member tax administrations to detect and prevent VAT fraud at the earliest possible stage. These presentations will be followed by group discussions allowing delegates to reflect on their own experiences, discuss problems and consider solutions to any outstanding issues through a free exchange of information. As a result, the Forum will provide an interactive environment with a mix of presentations, plenary sessions, panel debates and group discussions.

TARGET AUDIENCE

Participants of this IOTA Forum should be experts specialising in VAT/VAT fraud issues within their tax administrations, including tax auditors, investigators and legal experts. They should have a good knowledge of the topics to be addressed during the Forum and be in a position to express opinions on the effectiveness of their current VAT fraud detection and prevention practices, in discussions with other delegates.

REQUESTED INPUT

Please note that it is a requirement of participation in the Forum that **each tax administration submits** an online **Country Profile** (*one per participating IOTA member*) covering the specific issues for this particular Forum meeting.

The submission of the Country Profile is possible only upon the invitation of the IOTA Principal Contact Person (PCP) in your country.

After being invited by the IOTA PCP, the nominated participant can access the online Country Profile via [the IOTA website](https://www.iota-tax.org) if he/she has a user account. Please follow this link <https://www.iota-tax.org/user/register> if you need to create a user account. The nominated participant will have to log in with the user account on the IOTA website, go to the user profile and select "My Dashboard", then choose "My country profile" on the

left side of the menu. On that page, click on the link of the event's title "Forum on Combating VAT Fraud" and you will be taken to the dedicated webpage of the Country Profile at the bottom of which you will find the button "**FILL COUNTRY PROFILE**"

The deadline for submission of the Country Profile is **8 May 2025**.

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have **sufficient language skills to discuss the subject in English**.