



# AGENDA

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

11-12 June 2025  
Sarajevo, Bosnia and Herzegovina (Hybrid Event)

### Tuesday, 10 June 2025

- 18.30 - 19.00**      **Preparatory meeting for the speakers**
- 19.00 - 19.30**      **Preparatory meeting for the Steering Group**
- 19.40 – 22.00*      *Welcome reception at the restaurant of the Hotel “Termag”*

### Wednesday, 11 June 2025

- 8.30 – 9.00*      *Connection of virtual participants*
- 9.00 – 9.10**      **Welcome/Opening Remarks from the Assistant Director of the Indirect Taxation Authority of Bosnia and Herzegovina**  
Mr. Muharem Mašinović
- 9.10 – 9.30**      **Welcome & Introduction to the Forum**  
Mr. Massimo Morarelli & Ms. Ivana Donchevska, IOTA Secretariat

#### Session 1 - New VAT Fraud Trends

- 9.30 – 10.00**      **1. Presentation by Luxembourg – Trade based Money laundering using Fast moving consumer goods or excise related goods in a labour intensive sector**  
Mr. Serge Hollerich
- 10.00 – 10.30**      **2. Presentation by Italy – Tax representatives: the Italian approach against fiscal risks and VAT fraud**  
Mr. Andrea Damiani
- 10.30 – 11.00**      **3. Presentation by Belgium (online) – Detection of Fraudulent VAT Refunds**  
Mr. Nicolas Lambrecht
- 11.00 – 11.30*      *Coffee Break and Commemorative Photo*



## **Session 2 - Real VAT fraud cases and their detection**

<b>11.30 – 12.00</b>	<b>4. Presentation by Austria - Austrian Fraud Cases</b> Mr. Wolfgang Kolar
<b>12.00 – 12.30</b>	<b>5. Presentation by Bosnia and Herzegovina (ITA) - Combating VAT fraud in construction-related businesses by tracking concrete as a critical input</b> Mr. Jasmin Šljivić
<b>12.30 – 13.00</b>	<b>6. Presentation by Hungary - Action against fraudulent chains operating in the natural gas trading sector</b> Mr. Bence Weisz
13.00 – 14.00	<i>Lunch at the Hotel's restaurant</i>
<b>14.00 – 15.00</b>	<b>Group Discussion Session 1 - New/significant VAT Fraud Trends</b> Work Groups
<b>15.00 – 15.30</b>	<b>7. Presentation by Romania - VAT fraud using missing traders and fictitious invoices</b> Ms. Andreea Stancu
15.30 – 15.50	<i>Coffee Break</i>
<b>15.50 – 16.20</b>	<b>8. Presentation by the United Kingdom (online) - VAT Fraud</b> Ms. Lian Jenkins
<b>16.20 – 16.50</b>	<b>9. Presentation by Azerbaijan - VAT Fraud Under the Microscope and Revealing VAT Fraud Schemes Through Field Audits</b> Ms. Chimnaz Talibova and Mr. Elin Nadirli
<b>16.50 – 17.00</b>	<b>Wrap up and end of DAY 1</b> Mr. Massimo Morarelli & Ms. Ivana Donchevska, IOTA Secretariat
18.00 – 22.30	<i>Social Event organised by the Indirect Taxation Authority of Bosnia and Herzegovina: Guided tour to Sarajevo city and Dinner at the restaurant HS Pivnica (Franjevačka 15, 71000, Sarajevo) Dress Code: Casual</i>



Thursday, 12 June 2025

8.30 – 9.00 *Connection of virtual participants*

**9.00 – 9.10 Welcome to DAY 2**

Mr. Massimo Morarelli & Ms. Ivana Donchevska, IOTA Secretariat

**9.10 – 9.40**

**10. Presentation of Subgroup on 'The use of Alternative Payment Systems in cross-border VAT fraud schemes'**

Ms. So Young Kim

**Session 2 - Real VAT fraud cases and their detection [cont.]**

**9.40 – 10.10**

**11. Presentation by Germany - Used car trade: preventive measures at the local level**

Ms. Anna Fath

**10.10 – 10.40**

**12. Presentation by Switzerland - Car exports to EU and non-EU countries**

Ms. Deborah Wettstein

10.40 – 11.10

*Coffee Break*

**11.10 – 12.30**

**Group Discussion Session 2 - Country experiences early detection tools/strategies to prevent fraud**

Work Groups

12.30 – 13.30

*Lunch at the Hotel's restaurant*

**13.30 – 14.00**

**13. Presentation by France - Reduction of VAT-taxable revenue in the video game sector**

Ms. Laetitia Taillefumier

**14.00 – 14.30**

**14. Presentation by Denmark - VAT fraud: early detection and prevention in Denmark**

Ms. Ann-Katrin Tønnesen

**14.30 – 14.50**

**15. Presentation by EPPO - The transnational fight against VAT fraud: EPPO's investigations impact on the VAT fraud ecosystem**

Mr. Nelson Macedo da Cruz

**Session 3 - Insights from the International Organisations**



<b>14.50 – 15.20</b>	<b>16. Presentation by OECD - Collecting, managing and exchanging information and data: a challenge for tax administrations</b> Mr. Tim Renner
15.20 – 15.50	Coffee Break
<b>15.50 – 16.10</b>	<b>17. Presentation by EU Commission, TAXUD (online) - Developments in the EU regulatory framework for the fight against VAT fraud</b> Mr. Francisco Fernández Monge
<b>16.10 – 16.30</b>	<b>Feedback from Group Discussion Sessions</b> Feedback by the Group Rapporteurs Plenary Discussion
<b>16.30 – 16.50</b>	<b>Open Debate</b> Steering Group members Representatives of the International Organisations
<b>16.50 – 17.00</b>	<b>Evaluation &amp; Conclusion</b> Mr. Massimo Morarelli & Ms. Ivana Donchevska, IOTA Secretariat
18.00 – 22.30	<i>Social Event (optional): walking tour and Dinner organised by the Indirect Taxation Authority of Bosnia and Herzegovina</i>  <i>Dress Code: Casual</i>