

**IOTA**Intra-European Organisation
of Tax Administrations

DARFT COUNTRY PROFILE

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

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

QUESTIONS TO BE ANSWERED

1. New VAT fraud trends

1.1. Has your tax administration identified new VAT fraud trends that are particularly difficult to detect and tackle?

☐ Yes ☐ No

1.1.1. If yes, please provide a short description of those fraud cases/schemes.

2. Detection and prevention of VAT fraud

2.1. From the list below, please click the box of the 3 sectors where your tax administration experiences the most relevant VAT fraud cases and, for each selection, please explain which kind of fraud schemes are the most common.

☐ Cars

☐ Construction

☐ Electronic goods

☐ Energy

☐ Food and beverages

☐ Gas, oil and fuel

☐ Luxury goods

☐ Renewable green waste

☐ Scrap metal

☐ VOIP (Voice over Internet Protocol)

☐ Digital Services (B2C gaming, adult entertainment, etc)

☐ E-commerce (B2C of goods)

☐ Others

2.2. Has your tax administration introduced or is planning to introduce new initiatives / tools / legislation or other approaches that directly or indirectly will improve the capability to detect and tackle VAT fraud (i.e. e-invoicing.)?

☐ Yes ☐ No

2.2.1. If yes, please provide a short description on how these initiatives have had or will have an impact on combating VAT fraud.

2.3. What tools or initiatives are missing to enhance your tax administration's capability for an early detection of VAT fraud?

3. Additional questions or issues

3.1. Please provide a short list of questions or issues relating to the topic of the Forum that you would like to discuss during the event, particularly during the Group Discussions.

3.2. Please provide a short list of topics that you would like to be addressed in the next year's Forum on combating VAT fraud (2026).