



GROUP DISCUSSION – Day 1

New/significant VAT Fraud Trends

Wednesday, 11 June 2025 - 14.00 – 15.00

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

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

Aim

The aim of this session is to share experiences about new or significant trends of VAT fraud as well as ways of detecting and preventing them.

Format

The session is intended as a facilitated group discussion. The delegates will be split into **two/ three discussion groups**. The composition of groups can be found in a separate document. The groups will have designated breakout rooms.

The **chairperson** will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation between the group members and contribute with their questions and views too. Each delegate should be encouraged to contribute to the discussion.

A laptop will be available to **produce a summary** of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

Required Input and Timing

Total time: 1h

- Chairperson explains the aim of the group session (5 minutes)
- Group discussion (50 minutes):
 1. Please share with your colleagues any **new or significant trends of fraud or innovative fraud schemes** that you think it could be beneficial in the fight against VAT fraud.
 2. Taking into consideration the replies to the Country Profile (particularly replies to question 2.1), which **challenges** do you consider most urgent in the fight to VAT fraud? Please share your thoughts with your colleagues, highlighting the possible role of IOTA in enhancing the fight to VAT frauds.
- Summary and finalising presentation (5 minutes)

GROUP DISCUSSION – Day 2

Country experiences in risk identification techniques and financial investigation

Thursday, 12 June 2025 - 11.10 – 12.30

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

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

Aim

The aim of this session is to share experiences mainly about the risk identification techniques of cross-border VAT fraud, particularly in the sector of services. The Session will focus on the most effective tools and financial investigation in the VAT audit activities.

Format

The session is intended as a facilitated group discussion. The delegates will be split into **two/ three discussion groups**. The composition of groups can be found in a separate document. The groups will have designated breakout rooms.

The chairperson will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation between the group members and contribute with their questions and views too. Each delegate should be encouraged to contribute to the discussion.

A laptop will be available to **produce a summary** of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

Required Input and Timing

Total time: 1h 20m.

- Chairperson explains the aim of the group session (10 minutes)

- Group discussion (60 minutes):

1. In your tax administration, what are the latest tools and techniques for detecting and preventing VAT fraud?
2. What risk identification techniques are used to detect VAT fraud in the sector of digital services (B2C gaming, adult entertainment, short term rentals etc) and which data play a decisive role in detecting VAT fraud?
3. Which financial data/tools do you use in your VAT fraud investigations? How do you apply the principle of "follow the money" (e.g. identification of the taxable person liable to remit VAT)? Please share your experience.

- Summary and finalising presentation (10 minutes)