

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

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

Albania	Yes	Creation and usage of "ghost companies". Fictitious companies are created, often registered in the names of foreign nationals who have never been physically present in our country. Fake documents are used to simulate business activity and unlawfully claim VAT refunds. These schemes are well-organized and often involve international cooperation, making detection and prosecution more difficult. Invoice trading networks. Interconnected companies exchange fake invoices to construct chains of fictitious transactions. These networks simulate economic activity to justify illegitimate VAT credit claims. This is one of the most sophisticated and hard-to-detect types of VAT fraud. Fraud in specific sectors In these sectors, such as construction. Companies declare large purchases of materials that are not actually used, only to create artificial VAT credit and ask to claim VAT refunds or use different Subcontractors.
Austria	No	
Azerbaijan	Yes	Carousel VAT fraud cases are particularly challenging to detect and implement effective preventive measures against due to their complex and cyclical nature.
Bosnia and Herzegovina (ITA)	Yes	When selling used cars, there is an attempt to conceal the real price due to the possibility of paying part of the price in cash. Determining the market value is made more difficult by the fact that the customs base is on average considerably lower than the price that can be achieved on the domestic market. Determining the market price is also made more difficult by the fact that each used car is unique in terms of determining its value.
Bulgaria	No	
Croatia	Yes	online sales, taxi services - new frauds
Cyprus	No	
Czech Republic	No	
Denmark	Yes	We see an increase in the use of Remote Traders and fictitious invoices.
Estonia	Yes	Amazon schemes, i.e. companies established in Estonia by foreign citizens (mostly Chinese), whose economic activities do not concern Estonia, but who sell goods via Amazon's international platforms and fail to pay VAT on distance sales to the destination countries. Abuse of IOSS numbers, we identified that using an IOSS number, probably given to a "shell company", many different sellers outside the EU are sending EU parcels and in much larger amounts than this shell company reflects on its IOSS declarations.
Finland	Yes	Remote trader schemes which are provided and operated from abroad but colluded together with FI traders.
France	No	
Georgia	Yes	the most common VAT fraud Trend i our tax administration is about the right of VAT deduction. By our tax law the taxable person shall have the right to deduct VAT, which is related to the goods/services used or used for carrying out a VAT taxable transaction. For example: the seller draw up the tax invoice under the procedure for the receiving side of the goods/services and by that tax invoice the second side of the deal can reduce the VAT with the same amount, but the seller does not pay the VAT on the sale of goods/services. On the other hand, the receiving taxable company/person can reduce the VAT and take money from the budget, that has not been received from the seller. So this case often occurs between existence of related parties in order

		to take out the money from the country's budget. Fortunately, we made quick responses to that kind of cases, and we should say that similar frauds have been prevented.
Germany	No	
Hungary	No	
Ireland	Yes	<p>Since the exit of the UK from the EU we have dealing with the importation of vehicles from the UK routed through Northern Ireland to avoid/evade the payment of duty and VAT. We have identified a number of instances where we believe the registration of these vehicles in ROI has been supported by falsified vehicle registration certificates. We also believe that a number of these importations have claimed relief from duty when it is questionable that they are entitled to avail of this. These vehicles were registered without the payment of VAT in ROI.</p> <p>We have also noted an increase in the number of motor sector dealers who have set up companies which are primarily suspected to facilitate the proceeds of organised crime and money laundering. A number of dealers have established companies in Ireland and in Northern Ireland.</p>
Italy	Yes	<p>As in previous years, there has been an increase in new VAT number registrations connected to non-resident entities without a permanent establishment in Italy using fiscal representatives. The main critical issues that have been identified are as follows: the unavailability or evanescence of some tax representatives who manage a significant number of represented entities; the possible abuse of CP42; and the failure to declare intra-community acquisitions in VAT returns.</p>
Latvia	No	
Lithuania	No	
Montenegro	No	
Norway	No	
Republic of Korea	Yes	<p>After business registration, There are business operators who sell fake tax invoices without actually supplying goods or services.</p> <p>They issue fake tax invoices and receive a certain fee in return.</p> <p>While they used to sell fabricated tax invoices to businesses lacking purchase documentation, the methods and purposes of these fraudulent activities have evolved to include slush fund creation, inflating transaction volumes, and other various objectives.</p>
Republic of North Macedonia	Yes	There are some cases where there is a problem with the inventories.
Romania	No	
Serbia	Yes	In the area of car imports, companies falsified documentation and made a fake EURO 1 certificate and stated that the cars were manufactured in the EU, so that according to the laws in force in Serbia, they reduced their VAT liability.
Slovakia	Yes	MTIC with non-resident companies, distribution of VAT fraud to a large number of tax entities in small amounts, which overloads control capacities
Slovenia	Yes	Use of remote traders in connection with fake invoices.
Spain	No	
Sweden	Yes	<p>Systematic uses of fake invoices and cross border payments.</p> <p>Chain transactions between several companies in order to create fake withdrawal for input VAT. Money is used for undeclared salaries. It also involves money laundering.</p>
Switzerland	Yes	Switzerland has legislation governing the second-hand car trade which allows a fictitious input tax deduction to be made if a car is purchased by a private person without input tax. In return, the entire sales proceeds must then be taxed.

We have now discovered that fictitious vehicle purchases are being declared and then fictitiously exported so that the input tax deduction can be claimed. If the vehicles actually exist, their value is declared to customs at a significantly lower value than their actual value, meaning that the cars are imported too cheaply into the recipient country.

2.1. 3 sectors where the tax administrations experiences the most relevant VAT fraud cases and, the explanation of which kind of fraud schemes are the most common.

Albania	<p>Construction Use of fake invoices and inflated for materials or services that are not actually, in order to reduce VAT liabilities or to claim refunds. The usage of multi subcontracting. Subcontractors are often shell companies with no real activity, used only to issue face invoices. And this companies often are registered in different tax directorates.</p> <p>Scrap metal Is difficult tracing the actual volume and origin of recycled materials. Fraud schemes include reporting inflated or non-existent quantities of recyclable materials. These false transactions are used claim unjustified VAT refunds or reduce tax liabilities. The false declaration of scrap materials to justify VAT deductions or claim fraudulent refunds.</p> <p>E-commerce (B2C of goods) Stores use unauthorized platforms. The invoices are not integrated into the fiscal system, allowing business to bypass VAT obligations.</p>
Austria	<p>Electronic goods Margin scheme fraud/MTIC</p> <p>Gas, oil and fuel Margin scheme fraud/MTI</p> <p>Cars Margin scheme fraud/MTIC</p>
Azerbaijan	<p>Construction Fraudulent invoices, Carousel Fraud</p> <p>Food and beverages Fraudulent invoices, Carousel Fraud</p> <p>other - public catering</p>
Bosnia and Herzegovina (ITA)	<p>Cars When selling used cars, there is an attempt to conceal the real price due to the possibility of paying part of the price in cash. Determining the market value is made more difficult by the fact that the customs base is on average considerably lower than the price that can be achieved on the domestic market. Determining the market price is also made more difficult by the fact that each used car is unique in terms of determining its value.</p> <p>Construction Declaring a smaller tax base for newly constructed construction units upon first sale (presenting for example Roh-baw or unfinished premises etc.). Attempting to use newly constructed units for a longer period so that they lose their newly constructed status without prior payment of VAT upon first sale.</p> <p>E-commerce (B2C of goods) Failure to report supplies and issue fiscal bills. Failure to register for VAT.</p>
Bulgaria	<p>Cars Acquisition fraud</p>

	Construction MTIC fraud Food and beverages Acquisition fraud
Croatia	Cars Fraud schemes with missing traders Electronic goods Margin scheme fraud Food and beverages Double cash registers
Cyprus	Cars Margin Scheme Fraud Electronic goods Missing Trader Intracommunity Fraud E-commerce (B2C of goods) Traders not registered
Czech Republic	Gas, oil and fuel MTIC Electronic goods MTIC E-commerce (B2C of goods) MTIC
Denmark	Electronic goods MTIC fraud - Carousel fraud Cars MTIC fraud - Acquisition fraud and margin scheme fraud Luxury goods Margin scheme fraud
Estonia	Electronic goods MTIC fraud - Conduit Companies in EE; Margin Scheme Fraud Construction Concealment of turnover by providing services to private persons (not liable for VAT). The payments will be received in cash or payment will be made to bank account of board member of the company. Money will be used to pay part of wages to employees without declaring this part of salaries. Using fictitious invoices (outsourcing work, workforce rent, purchase of accounting software) to withdraw money from company. Money will be used to pay part of wages to employees without declaring this part of salaries. Bank accounts are opened outside Estonia (example in LT, PL). E-commerce (B2C of goods) Remote traders in EE that sell goods on platforms to final customers in other MSs, but don't declare the sales in those MSs or anywhere and don't pay VAT on those sales
Finland	Cars Mostly different type of ICA frauds. The ones where the selling party is also mala fide are more difficult to fight. Energy B2C intermediaries which are not dealing with the actual energy itself but merely acting as a middleman between supplier and consumer. E-commerce (B2C of goods) Miss use of IOSS scheme.
France	Cars Margin scheme fraud E-commerce (B2C of goods) Reduction of VAT

	Digital Services (B2C gaming, adult entertainment, etc) Reduction of VAT
Georgia	Food and beverages We have the same situation for food and beverages. mainly it is hard to account the amount of sold goods or services which are provisioned, because the taxable persons often do not make records of economic activities fully and honestly. So, they try to avoid tax liabilities or even reduce it minimally. E-commerce (B2C of goods) Mainly it is hard to account the amount of sold goods or services which are provisioned, because the taxable persons often do not make records of economic activities fully and honestly. So they try to avoid tax liabilities or even reduce it minimally. Electronic goods Here, most taxable companies/person try to hide the right opening and closing balances of the goods in order to reduce income, profit margin.
Germany	Cars Purchasing from domestic missing traders and/or declaring ICD to missing traders in other EU countries, margin scheme fraud Electronic goods Missing traders, purchasing from domestic missing traders Food and beverages Alcoholic beverages - declaring ICD to missing traders in other EU countries - combined VAT and excise duty fraud
Hungary	Electronic goods Missing trader intra-community VAT fraud chains. Gas, oil and fuel MTIC fraud, cross-invoicing E-commerce (B2C of goods) Abuse of the import scheme
Ireland	Cars As noted above.
Italy	Cars Margin scheme fraud in used cars' market Electronic goods Missing trader intra-community VAT fraud chains. Digital Services (B2C gaming, adult entertainment, etc) Risk analysis related to the widespread phenomenon of digital content creators
Latvia	Cars Carousel Fraud. E-commerce (B2C of goods) False Declaration of Origin: Fraudsters falsely declare goods as originating from within the EU to benefit from reduced VAT rates or exemptions. Construction Companies issue invoices for work or services that have not actually been performed in order to claim VAT deductions, missing traders.
Lithuania	Cars In the car sector, there are cases of hidden sales revenues, concealment of the actual selling price, split or partial payments, artificially low mark-ups to reduce taxable profit, and export of vehicles through intermediary companies in other countries to disguise the final buyer or the true transaction value. Electronic goods Carousel fraud is detected in various fields, including mobile phones, AirPods, robot vacuums. etc. E-commerce (B2C of goods)

	E-commerce entities avoiding the declaration of income and taxes, including individuals registered under the OSS/MOSS scheme; Social media platforms and influencers; Virtual currencies and transactions in the digital space.
Montenegro	Construction Construction of illegal buildings that are not even registered and renting them out, paying part of the price of the property in cash and not reporting the transaction Gas, oil and fuel Import of fuel outside official crossings and sale without calculated excise duties and VAT E-commerce (B2C of goods) Unregistered internet platforms that do not record turnover and therefore do not pay VAT
Norway	Construction Labour crime by use of fictitious invoices Electronic goods 1) Missing Trader fraud with trading mobile phones and computer equipment, 2) Conduits supplying mobile phones and other electronic goods to missing traders or other conduits registered in other jurisdictions Digital Services (B2C gaming, adult entertainment, etc) E-commerce from foreign suppliers B2C. Sectors involved are for example gaming, dating and adult entertainment.
Republic of Korea	Cars In relation to the business, VAT input tax can be deducted when purchasing a vehicle, but there is a method of evading VAT by receiving unfair deductions after purchasing a non-commercial car. Construction Housing and housing construction services exceeding the size of national housing (85 m ²) must be reported as taxable sales, but there is a way to exempt from VAT by decorating construction services below the size of national housing. E-commerce (B2C of goods) Normal payment agencies must submit payment agency data every quarter, but there is a method of evading VAT by exploiting the fact that their sales data are not submitted using abnormal payment agencies.
Republic of North Macedonia	Construction Nonregistered business operations/activities in the construction. Food and beverages There are different tax rates in restaurants, which depends on if the service is done in the restaurant or it is catering service. E-commerce (B2C of goods) Nonregistered business operations/activities in the area of e-commerce.
Romania	Cars Margin scheme fraud Electronic goods MTIC fraud - Carousel fraud Construction Missing traders, fictitious invoices
Serbia	Cars Companies, most often, with the help of foreign companies controlled by Serbian citizens, falsify the entry documentation for car imports in order to secure conditions for VAT and customs duty reductions. Construction Falsifying documents for construction works that were not carried out and increasing the price of completed works, in order to ensure the conditions for reducing the VAT liability. Gas, oil and fuel

	Companies use invoices for fuel that was not used for the purpose of carrying out the company's activities, thus reducing the obligation to pay VAT.
Slovakia	Construction Cross-invoicing with Fast Moving Consumer Goods, VAT/Excise Fraud Electronic goods MTIC, Fictitious IC supplies, Fictitious Exports, VAT/Excise Fraud Gas, oil and fuel VAT/Excise Fraud
Slovenia	Cars Misuse of margin scheme Electronic goods Classical MTIC Fraud with use of missing traders or fake deliveries to other MS or misuse of margin scheme. Gas, oil and fuel Use of remote traders in connection with conversion of base oils to diesel.
Spain	Cars MTIC fraud, Margin scheme fraud Electronic goods MTIC fraud Gas, oil and fuel MTIC fraud
Sweden	Cars Conduit Companies and ICS. This involves margin fraud, domestic VAT fraud and Fraud connected to EU sales. Electronic goods Acquisition fraud (Airpods). Mobile phones: Invoicing below the SEK 100000 threshold. Food and beverages Acquisition fraud, carousel fraud, MT, and domestic fraud. Meat, rice and vegetables.
Switzerland	Cars See question 1 Construction Subcontractors do not pay taxes and are often just shell companies set up to enable the main contractor to deduct input tax. The money given to the subcontractors is then used to pay the illegal workers. Fictitious companies abroad send workers from outside the EU/EFTA to Switzerland (where they can legally work for 90 days). In reality, these workers are employed by the Swiss company. E-commerce (B2C of goods) Foreign companies do not want to be entered in the VAT register. Shipments are imported into Switzerland at below their value so that no VAT is payable. We now have platform taxation for goods.

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.)?

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.

Albania	Yes	Fiscalization- Electronic invoice (cash and non-cash transaction). With the fiscalization we have ensured real-time transaction reporting Integration of data from third parties.(we have started integrating and utilizing data from third parties, such as national utility authorities, vehicle registration, banks, etc. Implementation of advanced risk analysis systems and creating new criteria. More data from real time reporting and the exchange is easier to detect tax evasion, to find new frauds and to work forward to identify new ones. AEOI (Automatic Exchange of Information), Albania is working on this. Strengthened tax audit capacity: Under the 2024-2028 Strategic Plan, DPT has recruited and trained 100 new tax investigators specifically for VAT cases, aiming to complete at least 500 specialized VAT fraud investigations per year by mid-2025. Planning to use Artificial Intelligence (AI) for fast anomaly detection, risk profiling and pattern recognition in large volumes of fiscal data.
Austria	No	
Azerbaijan	Yes	By leveraging AI and digital tools, a report has developed which identifies goods sold without corresponding purchase records
Bosnia and Herzegovina (ITA)	Yes	Electronic submission of the book of incoming and outgoing invoices for VAT payers on a monthly basis, facilitates cross-checking and enables faster detection of discrepancies between issued and received invoices.
Bulgaria	No	
Croatia	Yes	e-invoicing for everyone
Cyprus	Yes	Monthly checks whether traders that acquire goods or services from other MS, file VAT returns and declare the goods and services (Reverse Charge). Early detection of missing traders (deregistration) or non-compliant traders (audits). Nudge emails are sent. Also, enhanced databases and tools are developed in order to fight VAT fraud.
Czech Republic	No	
Denmark	No	
Estonia	Yes	In Estonia, there are plans to amend the laws: a) to make e-invoices mandatory in B2B transactions also domestically b) make it mandatory to submit data on all transactions to the tax and customs authorities for VAT returns (currently from 1,000 euros, which is being abused and unjustified amounts are declared as a total amount as input VAT deductions, which may not actually be backed by invoices) c) to legalize the right of the Tax Administration to receive information from banks about amounts received in accounts of companies that are not registered for VAT, as VAT evasion is widespread by dividing the turnover of one company into several companies to avoid meeting the threshold for VAT registration. We would also like to receive bulk data from banks about VAT number holders who do not report turnover on submitted declarations.
Finland	Yes	Finland has a project in place to introduce E-invoicing and TBR for VAT (VIDA DRR). No decision from state department has been taken.
France	No	
Georgia	Yes	Our tax administration always introduces new initiatives to detect and tackle VAT fraud In continuous mode and fortunately we successfully cope the VAT

		frauds, and the taxable person/company have already used to not to avoid the tax liabilities because they have already known tax administration will have an immediate response for each fraud.
Germany	Yes	e-invoicing (compare data and better recognise missing traders and domestic fraud)
Hungary	No	
Ireland	Yes	Introduction of digital reporting in the years ahead will provide opportunities for enhanced tools in tackling VAT fraud.
Italy	Yes	The new legislation regarding tax representatives' obligations and features should have an impact on the phenomenon of the abuse of this figure since it provides more strict conditions to represent foreign companies.
Latvia	No	
Lithuania	Yes	Planning to implement Chain tool. The goal is to identify potential VAT fraud in purchase-sale networks by creating a dynamic list of identification criteria, based on literature, practice, and documents. This list is regularly updated to reflect new fraud methods and trends, ensuring clear guidelines for fraud detection and an impartial approach. Additionally, a data set is created to define the roles of VAT fraud participants (e.g., missing trader, buffer), using a set of characteristics based on widely recognized classifications.
Montenegro	No	
Norway	Yes	E-invoicing. This is not a measure to tackle fraud especially but will have an effect on identifying and uncovering fraud. The work is in early drafting phase.
Republic of Korea	Yes	The biggest achievements from the stabilization of the e-tax invoice system, which was introduced in 2010, include the securing of transparency in business transactions and reduction of tax compliance costs.
Republic of North Macedonia	Yes	We are in the process of introducing the e-invoice, which later on will help to introduce prefilled VAT tax return
Romania	Yes	E-invoicing Implementation of the RO e-Transport integrated electronic system
Serbia	Yes	By introducing applications that record all incoming and outgoing invoices generated in domestic traffic, tax inspectors can monitor and control the amount of tax liability that companies report to tax authorities.
Slovakia	Yes	e-invoicing
Slovenia	Yes	From 1st of July 2025 every VAT registered entity will have to submit (electronically) records of VAT charged and records of VAT deduction for each tax period.
Spain	Yes	Entry into force on 4Q2025 Amendments of the Value Added Tax Law : Several amendments are introduced to try to tackle the fraud affecting the market of diesel, gasoline and biofuels intended for use as fuel in motor vehicles, under the modality of "missing traders", companies created to extract these hydrocarbons from a fiscal deposit for committing VAT fraud. In order to prevent fraud, whoever extracts the fuels in question from the tax warehouse will be required to prove that he is an authorized economic operator for the purposes of customs regulations; or that he has the status of reliable operator recognized by the tax authorities; or that, prior to extraction, he guarantees the payment of the tax corresponding to the next supply subject to and not exempt from VAT that he makes to the next stage of the chain. In addition, the joint and several liability of the holder of the tax warehouse in case of noncompliance with the obligation is regulated.
Sweden	Yes	The Swedish government is in the process of developing a bill that will give the Swedish

		<p>Tax Agency increased opportunities to prevent VAT fraud. The proposal includes the following</p> <ul style="list-style-type: none"> • Possibility of being able to refuse registration if representatives cannot be identified. • Deregistration and denial of registration for VAT in the event of fraud. Show a VAT number as invalid in VIES even when registration for VAT is to be maintained.
Switzerland	No	

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

Albania	Exchange of information agreement Data sharing by third parties should be further advanced to achieve more effective results.
Azerbaijan	Anomaly detection models using unsupervised learning
Bosnia and Herzegovina (ITA)	Higher quality external electronic databases, including for persons who are not VAT payers. Implementing electronic invoicing would be a step forward.
Bulgaria	E-invoicing
Croatia	Greater powers for tax administration
Cyprus	Lack of staff, in order to be able to follow and monitor all risky cases.
Denmark	e-invoicing an indication on the VAT return on the use of margin scheme
Estonia	There is no information on whether and in which countries the Estonian company is registered in the VAT register and whether and to what extent it declares VAT there. A significant shortcoming of IOSS checks is the lack of information on the recipient's destination countries in the EU-wide customs database Surveillance, which is of great importance for identifying how much payment Estonia should receive from IOSS shipments. Also, many IOSS shipments reach Estonia through imports from other countries, i.e. we cannot carry out checks ourselves at the time of import with the help of our own customs authorities. The use of CESOP data has been delayed and now it is unknown both the quality of the data and when it will be possible to use them as bulk data in risk models.
Finland	TBR.
Georgia	Even though we always work on introduces new initiatives in order to detect the VAT frauds for an early stages, I think there will be the new tools and ideas in tax administration's capability for an early detection of VAT fraud which needs to be implemented. So, I hope we discuss about it and share our experiences and initiatives during this event and we will form the best tools for preventing the VAT frauds.
Germany	Better possibilities for data analyses taking into account different data sources
Hungary	Instead of the aggregation of data per time period (ie. VIES), the transaction level data exchange between Member States is a must in VAT fraud detection.
Ireland	Delays in sharing of information across borders.
Latvia	E-invoicing, Latvian tax administration is currently in the process of implementing them
Lithuania	E-invoicing, the Lithuanian tax administration is in the process of implementing them.
Montenegro	better collaboration with banks
Norway	1) More access to data, 2) Legal and regulatory support
Republic of Korea	In a bid to secure transactional transparency, NTS(Republic of KOREA tax administration) is operating an early warning system for real-time monitoring and an

	early verification system for the analysis of details of filed tax invoices, all of which detect false tax invoices.
Republic of North Macedonia	More focused should be on new tools that will help the tax administration to has a proper risk analyses.
Romania	Use of tools based on artificial intelligence in our tax administration
Serbia	<ul style="list-style-type: none"> • amendment of the law on company registration, which would prohibit persons who were owners of risky entities and who are large tax debtors from establishing new companies, • there are persons who have hundreds of companies involved in tax fraud, • joint work of the analytical services of the Tax administration and the risk analysis service of the Tax police sector, with the aim of enabling the identification of risky companies that commit abuses in the area of VAT.
Slovakia	e-invoicing, payments
Sweden	Introduction of shareholder register. Transaction-based reporting.
Switzerland	In many areas, amending the VAT Act would prevent fraud. However, it is unlikely that these amendments will be made, as the legislature does not want to impose additional burdens on honest taxpayers.

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.

Azerbaijan	Are there any preventive measures that can proactively detect or alert authorities about VAT fraud before it occurs?
Bosnia and Herzegovina (ITA)	Experiences in the application of indirect assessment methods in VAT taxation. VAT taxation of used cars.
Bulgaria	E-invoicing
Croatia	new cases regarding VAT fraud in services / intangibles, fraud detection regarding OSS reporting
Denmark	How other countries deals with Remote Traders and fictitious invoices. Which sanctions can be applied to fight Remote Traders
Estonia	Have other countries also noticed platforms (Amazon) or other e-commerce schemes? Which ones? How are they identified and resolved? Using platform data to detect fraud. How are platform data used to distinguish between individuals whose losses have occurred domestically and those who operate in other countries? Should and how should DAC7 information that is submitted for residents of one country but whose tax losses are incurred in other countries be systematically shared with other countries?
Georgia	Firstly: I am interested in in different countries the most common VAT frauds and their best practice of detecting and preventing. Secondly what tools or other approaches they have in order to determine rightly the output of the economic activities if the taxable person/companies do not have proper accounting documentations and also they operate their deals by the cash and not via bank transfers.
Germany	I would like to learn about the different working methods, monitoring options and databases of the states and how they tackle fraud cases in general.
Hungary	The efficiency of the OSS/IOSS system, and practical experiences of other EU member states, including solution proposals and good practices. Experiences and good practices related to cross-border electronic commerce.
Ireland	How will VIDA proposals help to combat VAT fraud.

	How has Brexit affected countries' efforts in tackling VAT fraud?
Italy	<ul style="list-style-type: none"> The possible misuse of the tax representative by non-residents; Fiscal risks in the field of digital content creations
Lithuania	New methods for detecting VAT fraud.
Montenegro	the role of banks in identifying suspicious VAT related transactions
Norway	1) How do tax administrations apply the principle of "follow the money"? 2) How to find the balance between business-friendly systems and measures to prevent fraud?
Republic of Korea	How are the sales of fake tax invoices detective?
Romania	Other countries approach and experiences regarding the non-resident taxpayers that do not fulfil the VAT registration obligations
Serbia	Methodology and indicators for early detection of potentially risky companies (experiences of other countries).
Slovakia	Detection of abuse of the Margin Scheme using e-invoicing in car sector
Slovenia	<ul style="list-style-type: none"> Problem of fake invoices for deliveries to other MS or export. How to quickly detect misuse of margin scheme.
Switzerland	Car-Cases in Other Countries, Construction Business if other Countries have this as a topic as well

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).

Albania	Tools for better detection of shell companies and fake invoices networks Digital economy / online platforms Real VAT fraud cases, how are they detected and the new methods that are used.
Azerbaijan	What prioritization methods are used for handling VAT fraud cases?
Bosnia and Herzegovina (ITA)	Digital economy, used (second hand) cars, construction, services.
Bulgaria	Ways of enhancing international cooperation and rapid exchange of information
Croatia	good practice of the tax administration in combating VAT fraud related to new trading trends
Cyprus	E-COMMERCE and OSS/IOSS
Czech Republic	none
Denmark	MTIC fraud used in money laundering setup
Estonia	It would be interesting to see the practice of using CESOP and DAC7 data and IOSS controls in other countries.
Georgia	what is the most common and harmful VAT frauds in the members countries of the IOTA and how they tackle them that neither business development and operation nor the country's economy are harmed. How the tax administration make complex approaches which will preventing the frauds instantly and the at the same time not to affected business and country's economic development.
Germany	I would like to learn about the different experiences with the advanced international administrative cooperation, e.g. what are best practices for multilateral controls?
Hungary	Expectations and concerns regarding the introduction of the ViDA package
Ireland	None at this time.
Italy	<ul style="list-style-type: none"> Digital economy Description of real VAT fraud cases with particular focus on possible solutions (legislative, administrative, etc.)
Lithuania	E-commerce, carousel fraud.
Montenegro	Implementation of e-invoicing as tool against VAT fraud

Norway	1) Trends, 2) Updates on ongoing work including how cases are detected, 3) Preventive and early detection measures
Republic of Korea	Measures to Eradicate Fake Tax Invoices
Romania	Digital economy and e-commerce fraud
Serbia	The use of jurisdictions and so-called „tax haven countries“ for the purpose of tax fraud.
Slovakia	fraud on imports of goods from 3rd countries under CP42 and export to 3rd countries.
Slovenia	E-commerce.
Switzerland	New VAT-Fraud Trends. Construction Business

