



IOTA Digital Workshop
“Use of Alternative Payment Systems (APS) in Cross-Border VAT Fraud Schemes”

11 - 12 March 2026
Digital Event via Microsoft Teams

DRAFT AGENDA

WEDNESDAY, 11 MARCH 2026

All indicated times are Central European Time (CET).

09:30 – 10:00 Connection and access to the event by registered participants
➤ Registered participants

10:00 – 10:10 **Welcome Address & Introduction**
➤ So Young Kim & Massimo Morarelli, IOTA Secretariat

10:10 – 10:25 **Plenary Session 1: Introduction to the Main Theme of the Workshop**
This session will present the workshop's main theme and objectives, summarise key findings and strategic conclusions from the IOTA Report, and outline implications and recommended next steps
➤ Presentation by So Young Kim, IOTA Secretariat
➤ Q & A

10:25 – 11:55 **Plenary Session 2: Case-Study Examples of Common Fraud Patterns using APS**
This session will present a typology of APS used in cross-border VAT fraud schemes and provide a short walkthrough of case-study examples to help recognise different APS types and common fraud patterns.

- Presentation “EPPO case of EMI and APP used in e-commerce VAT fraud” by João Araujo-Marques, EPPO
- Presentation “German case of peer-to-peer payment apps used in e-commerce VAT fraud” by Andreas Hofius, Germany
- Presentation “Belgian Hawala case” by Pieter Vercruyse and Pascal Beaujeant, Belgium
- Presentation “UK case of EMIs and crypto-assets used in cross-border supply chain fraud” by William Howard, The United Kingdom
- Q&A



11:55 – 12:10	Coffee Break
12:10 - 13:15	<u>Group Discussion Session 1: Understanding APS risks and identification</u>
	<p>Participants will join facilitated virtual breakout groups to reflect on the case presentations from Plenary Session 2, share national experiences, and discuss common challenges and good practices for identifying and tackling different APS types used in VAT fraud. Groups will focus on applying red flags to a concrete case and on which red flags, data sources and analytical methods proved most useful.</p> <ul style="list-style-type: none">› Introduction to the session› Discussions in Groups
13:15	End of Day 1

THURSDAY, 12 MARCH 2026

All indicated times are Central European Time (CET).

09:30 – 10:00	Connection and access to the event by registered participants <ul style="list-style-type: none">› IOTA Secretariat› Registered participants
10:00 – 10:10	Introduction to Day 2 <ul style="list-style-type: none">› So Young Kim & Massimo Morarelli, IOTA Secretariat
10:10 – 10:40	<u>Plenary Session 3: Country Approaches to Tackle APS</u> <p>This session will present different national approaches and practices in proactively monitoring and countering the use of APS in VAT fraud and share proven practices to help other countries develop a sustainable system for identifying and managing APS risks.</p> <ul style="list-style-type: none">› Presentation “Finland Good Practice” by Raita Melasniemi, Finland› Presentation “UK Good Practice” by William Howard, The United Kingdom› Q&A
10:40 - 11:10	<u>Plenary Session 4: Technical Live Demo – KNIME Workflow for Large Payment Files</u> <p>This session will explore how tax administrations can use tools, data sources and visual workflows to analyse large payment files and detect APS-related VAT fraud. A KNIME workflow will</p>



be demonstrated step by step, with practical examples that show how payment data can be analysed to identify red flags.

- › Presentation "KNIME Workflow for Large Payment Files" by Pieter Vercruyse and Pascal Beaujeant, Belgium
- › Q&A

11:10 - 11:20

Coffee Break

11:20 - 12:20

Group Discussion Session 2: Data & tools, and practical analysis – Turning Analysis into Action

Participants will join facilitated virtual breakout groups to discuss how to turn analytical results into operational workflows. Using tools such as the KNIME demo from Plenary Session 4, the groups will focus on applying data and tools for practical APS detection and on ensuring that findings lead to concrete operational outcomes.

- › Introduction to the session
- › Discussions in Groups

12:20 - 12:30

Coffee Break

12:30 - 13:10

Plenary Session 5: Guidelines and Recommendations for Tackling APS Misuse

This session will present the conclusions and recommendations from the IOTA APS report, translating them into clear, practical guidance for tax administrations. It will highlight priority actions, governance and cooperation measures, and steps to strengthen detection, investigation and prevention of APS-related VAT fraud.

- › Presentation "Risk analysis and use of data sources" by William Howard, United Kingdom
- › Presentation "Data analytics" by Ing. Róbert Píš, Slovakia
- › Presentation "Cooperation" by Bruno Freitas, EUROPOL
- › Q&A

13:10 - 13:40

Plenary Session 5: Feedback from Group Discussions

Outcomes from the group discussions from Day 1 and 2 will be presented and discussed in plenary. Participants will have the opportunity to comment, ask questions, and share reflections.

- › Chairpersons of Discussion Groups
- › IOTA Secretariat
- › Q&A

13:40 - 13:45

Wrap-up & Conclusions

Summary of the workshop discussions, key takeaways, and next steps.

- › IOTA Secretariat

13:45

End of the Workshop