



AGENDA

IOTA Forum on Combating VAT Fraud “VAT fraud cases in import and export”

6-7 May 2026
Tbilisi, Georgia (Hybrid Event)

All times are to be considered Georgia Standard Time (GET), CEST+2

Tuesday, 5 May 2026

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 hosted by the Georgia Revenue Service (at the Hotel's restaurant “Andazi”)

Wednesday, 6 May 2026

9:00 - 9:30 Connection of virtual participants

9.30 - 9.40 **Welcome/Opening Remarks** - Deputy Head of the International Relations Department, Revenue Service Georgia
Mr. Dachi Kinkladze

9.40 - 9.50 **Welcome & Introduction to the Forum**
Mr. Massimo Morarelli & Ms. So Young Kim, IOTA Secretariat

Session 1 - New or emerging VAT Fraud Trends

This session will focus on identifying new and emerging VAT fraud trends across goods, services, and intangibles, providing participants with an opportunity to stay updated on the latest developments in this area.

9.50 - 10.20 **1. Presentation by Norway - A Brief Look into an Unreal World - From in-game chests to offshore companies: Billion-Dollar Skin Trade and VAT risks**
Mr. Geir Otto Jensen

10.20 - 10.50 **2. Presentation by Luxembourg - Auditing highly complex e-commerce cases**
Mr. Serge Hollerich

10.50 - 11.20 Coffee Break and Commemorative Photo



Session 2 - Real VAT fraud in import and export – Detection, Investigation and Technological tools

This session will aim to cover concrete VAT fraud cases linked to the import and export of goods, such as fictitious exports, VAT fraud schemes facilitated by intermediaries, and exports to embargoed countries. Its objective is also to address the importation of low-value goods and sales via e-commerce platforms originating from third countries. In addition to describing these cases, the session will focus on the detection methods applied, including the use of IT and AI tools.

11.20 – 11.50 **3. Presentation by Slovenia - Fake Exports for getting an advantage in e-Commerce**

Mr. Miha Cerar

11.50 – 12.20 **4. Presentation by Azerbaijan - VAT Fraud in Import and Export Activities in Azerbaijan**

Mr. Faraj Gasimov

12.20 – 12.50 **5. Presentation by Sweden - VAT-Fraud in Trade with Nicotine Pouches**

Mr. Johan Averin

12.50 – 14.00 *Lunch at the Hotel's restaurant "Andazi"*

14.00 – 15.15 **Group Discussion Session 1 - New/significant VAT Fraud Trends**

Participants will join facilitated discussion groups to reflect on the case presentations from Plenary Session 1, share national experiences, and discuss common challenges and good practices for identifying new schemes or recurrent pattern of frauds in goods, services, and intangibles.

Work Groups

15.15 – 15.40 *Coffee Break*

15.40 – 16.10 **6. Presentation by Belgium - Fraud Trends with the CP42 Scheme**

Ms. Marina Kondratieva

16.10 – 16.40 **7. Online presentation by France - Fraud in e-commerce activities**

Mr. Maxime Margout

16.40 – 16.45 **Wrap up and end of DAY 1**

Mr. Massimo Morarelli & Ms. So Young Kim, IOTA

18.00 – 22.30 *Social Event organised by the Georgia Revenue Service at the Restaurant Ethnographer
Dress Code: Smart Casual*



Thursday, 7 May 2026

9:00 – 9:30 *Connection of virtual participants*

9.30 – 9.40 **Welcome to day 2**
Mr. Massimo Morarelli, IOTA

Session 2 - Real VAT fraud in import and export – Detection, Investigation and Technological tools [Cont.]

This session will aim to cover concrete VAT fraud cases linked to the import and export of goods, such as fictitious exports, VAT fraud schemes facilitated by intermediaries, and exports to embargoed countries. Its objective is also to address the importation of low-value goods and sales via e-commerce platforms originating from third countries. In addition to describing these cases, the session will focus on the detection methods applied, including the use of IT and AI tools.

9.40 – 10.10 **8. Presentation by Georgia - Strengthening VAT Compliance: Georgia's Experience in Combating Tax Fraud**
Ms. Gvantsa Macharashvili

10.10 – 10.40 **9. Presentation by Switzerland - Export or fictitious export of luxury watches**
Ms. Monika Balsiger

10.40 – 11.10 **10. Presentation by Lithuania - Bypassing sanctions to export luxury cars to Russia**
Ms. Milda Stulpinaitė

11.10 – 11.40 *Coffee Break*

11.40 – 12.10 **11. Online presentation by Italy - Tax Representatives in Italy: risk analysis and policy follow-up in the fight against VAT Fraud**
Mr. Andrea Damiani and Ms. Vanessa Bianchini

12.10 – 13.30 **Group Discussion Session 2 - Country experiences in detecting VAT fraud in import and export**

Participants will join facilitated discussion groups to reflect on the case presentations from Plenary Session 2 and share national experiences, with a particular focus on the detection methods applied (e.g. the use of IT and AI tools) in relation to VAT fraud in import and export.

Work Groups

13.30 – 14.30 *Lunch at the Hotel's restaurant "Andazi"*

Session 3 - Insights from the International Organisations

This session will offer perspectives from international enforcement agencies, contributing to the Forum discussion by sharing their experience on some of the Forum's key topics.



14.30 – 15.00	12. Online presentation by OECD Mr. Tim Renner
15.00 – 15.20	13. Online presentation by European Public Prosecutor's Office (EPPO) Mr. Nelson Macedo Da Cruz
15.20 – 15.40	14. Online presentation by EU Commission, TAXUD Ms. Nancy Peeters
15.40 – 16.00	<i>Coffee Break</i>
16.00 – 16.20	15. Online presentation by Europol Mr. Bruno Freitas
16.20 – 16.40	16. EU Commission, OLAF - Customs & E-Commerce: Enforcement on Low-Value Goods Mr. Dan Baicu
16.40 – 17.10	Feedback from Group Discussion Sessions & Open Debate Feedback by the Group Rapporteurs Open Debate with Steering Group members <u>Plenary Discussion</u>
17.10 – 17.15	Evaluation & Conclusion Mr. Massimo Morarelli & Ms. So Young Kim, IOTA
17.15	End of the Forum