



BACKGROUND NOTE

IOTA Forum on Combating VAT Fraud “VAT Fraud Cases in Import and Export”

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

BACKGROUND

The Forum’s purpose is to enhance the cooperation among IOTA member tax administrations in order to build bridges of understanding, knowledge and trust as well as exchange updates on the new ways of tackling VAT fraud issues.

Indeed, the Forum brings together VAT fraud experts of IOTA member tax administrations from both EU and non-EU countries, as well as representatives of relevant International Organisations to discuss strategies and practical application of working methods and tools developed to effectively tackle VAT fraud.

This Forum meets once per year during its two-year Mandate. It provides delegates with an opportunity to discuss a wide range of topics, problems and issues relating to VAT fraud that are in line with the Forum mandate.

OBJECTIVES

The main theme for the 2026 Forum is “VAT Fraud Cases in Import and Export”.

Participants will aim to identify new and emerging VAT fraud trends across goods, services and intangibles, and to exchange knowledge and expertise on real VAT fraud cases involving import and export activities.

The focus will be on concrete VAT fraud cases together with the detection methods applied, including the use of IT and AI tools. In particular, we would like to present cases linked to the import and export of goods, including fictitious exports, VAT fraud schemes facilitated by intermediaries, and exports to embargoed countries. The scope will also include the importation of low-value goods and sales via e-commerce platforms originating from third countries.

International enforcement agencies will contribute to the discussions by sharing their experience on some of the Forum’s topics.

EXPECTED OUTCOMES

As a result of attending this Forum, delegates will achieve a greater practical understanding and awareness on:

- New or emerging VAT fraud trends;
- Real VAT fraud in import and export activities and the methods to detect them, including IT and AI tools.

METHODOLOGY

Participants can join the Forum either in person or virtually. Registration of the delegate(s) from member tax administrations, who will be attending the meeting of the Forum on Combating VAT fraud, will be possible by submitting the online registration form via the IOTA website. **The deadline for registration is 13 April 2026.** All the details about the registration process are provided in the **Practical Information** document.

The IOTA Forum on Combating VAT Fraud is a Community of VAT auditors that relies on a network and exchange of investigation intelligence. Therefore, we believe there is added value in the in-person participation of the tax administration delegates who will enjoy a fully interactive experience at the event in both Plenary and Breakout Sessions.

There is no limit to the number of participants who want to attend the Forum meeting virtually. Prior to the event, they will receive from the IOTA Secretariat an MS Teams link to have access to the event's sessions.

Indeed, the Forum will be practical, using selected presentations to illustrate new working methods, existing obstacles and best practices in the approach of member tax administrations to detect and prevent VAT fraud at the earliest possible stage. These presentations will be followed by group discussions allowing delegates to reflect on their own experiences, discuss problems and consider solutions to any outstanding issues through a free exchange of information. As a result, the Forum will provide an interactive environment with a mix of presentations, plenary sessions, panel debates and group discussions.

TARGET AUDIENCE

Participants should be experts specialising in VAT/VAT fraud issues within their tax administrations, including tax auditors, investigators and legal experts.

They should have a good knowledge of the topics to be addressed during the Forum and be in a position to express opinions on the effectiveness of their current practices, in discussion with other delegates.

REQUESTED INPUT

Please note that it is a requirement of participation in the Forum that **each tax administration** submits an online **Country Profile** (*one per participating IOTA member*) covering the specific issues for this particular Forum meeting.

The submission of the Country Profile is possible only upon the invitation of the IOTA Principal Contact Person (PCP) in your country.

After being invited by the IOTA PCP, the nominated participant can access the online Country Profile via [the IOTA website](#) if he/she has a user account. Please follow this link

<https://www.iota-tax.org/user/register> if you need to create a user account. The nominated participant will have to log in with the user account on the IOTA website, go to the user profile and select “My Dashboard”, then choose “My country profile” on the left side of the menu. On that page, click on the link of the event’s title “Forum on Combating VAT Fraud” and you will be taken to the dedicated webpage of the Country Profile at the bottom of which you will find the button “**FILL COUNTRY PROFILE**”

The deadline for submission of the Country Profile is 13 April 2026.

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have **sufficient language skills to discuss the subject in English.**