



# COUNTRY PROFILE

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

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

## QUESTIONS TO BE ANSWERED

### 1. New VAT fraud trends

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

Yes  No

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

### 2. Detection of Import and Export VAT Fraud Cases

2.1. In which sectors has your tax administration detected the highest number of import and export VAT fraud cases (e.g. cars, electronic goods, watches and jewellery, metals, etc.)? Or in which sectors is the risk of VAT fraud considered to be high, even if the number of detected cases is limited?

2.2. Does your tax administration use specific tools to monitor and detect import and export VAT fraud cases? If yes, please provide further details and indicate their level of effectiveness.

2.3. 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)?

Yes  No

2.3.1. If yes, please provide a short description on how these initiatives have had or will have an impact on combating VAT fraud.

### 3. Additional questions or issues

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.

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 (2027).