



GROUP DISCUSSION – Day 1

New/significant VAT Fraud Trends

Wednesday, 6 May 2026 - 14.00 – 15.15 (Georgia Standard Time (GET), CEST+2)

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

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

Aim

The aim of this session is to share experiences about new or significant trends of VAT fraud as well as ways of detecting and preventing them.

Format

The session is intended as a facilitated group discussion. The delegates will be split into **two/ three discussion groups**. The composition of groups can be found in a separate document. The groups will have designated breakout rooms.

The **chairperson** will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation between the group members and contribute with their questions and views too. Each delegate should be encouraged to contribute to the discussion.

A laptop will be available to **produce a summary** of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

Required Input and Timing

Total time: 1h 15m

- Chairperson explains the aim of the group session (5 minutes)
- Group discussion (60 minutes):
 1. What **new or emerging VAT fraud schemes** are being observed across goods, services, and intangibles? In particular, we would greatly appreciate your insights in VAT fraud in cross-border trade and e-commerce (e.g. involving Alternative Payment Systems such as cryptocurrencies, or Electronic Money Institutions).
 2. How have **fraudsters adapted their methods** in response to the increased use of e-invoicing, real time reporting and data analytics by tax administrations? And have you observed such adaptations in your own work?
 3. Which **sectors or transaction types** (for example green energy, small parcels, marketplaces) currently present the **highest emerging risk**, and what **early warning indicators** do you monitor?
- Summary and finalising presentation (10 minutes)

GROUP DISCUSSION – Day 2

Country experiences in detecting VAT fraud in import and export

Thursday, 7 May 2026 – 11.40 – 13.00 (Georgia Standard Time (GET), CEST+2)

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

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

Aim

The aim of this session is to share experiences mainly about the risk identification techniques of cross-border VAT fraud, particularly in the sector of import/export transactions. The Session will focus on the most effective tools, cooperation and exchange data in the VAT audit activities.

Format

The session is intended as a facilitated group discussion. The delegates will be split into **two/ three discussion groups**. The composition of groups can be found in a separate document. The groups will have designated breakout rooms.

The chairperson will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation between the group members and contribute with their questions and views too. Each delegate should be encouraged to contribute to the discussion.

A laptop will be available to **produce a summary** of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

Required Input and Timing

Total time: 1h 20m.

- Chairperson explains the aim of the group session (10 minutes)

- Group discussion (60 minutes):

1. In your view, what **methods and tools** used in your country are the **most effective** in detecting fraudulent import/export transactions, including undervaluation, fictitious exports, or abuse of customs procedures such as CP42 for the EU countries?
2. How do tax and customs authorities in your **country cooperate and exchange data** (nationally and internationally) to detect cross-border VAT fraud, and what challenges exist in practice?
3. What are your country's **experiences with real-time monitoring and control mechanisms** (e.g. e-invoicing, automated matching of invoices, VAT deferral at import), and **how effective** are they in preventing VAT frauds and non-compliance?

- Summary and finalising presentation (10 minutes)