IOTA Forum on Combating VAT Fraud

"VAT fraud cases in import and export"

6-7 May 2026

Tbilisi, Georgia (Hybrid Event)

Country Profile Compilation

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? **1.1.1. If yes, please provide a short description of those fraud cases/schemes.**		
Albania	No	
Azerbaijan	Yes	Our tax administration has identified several emerging VAT fraud trends that are particularly difficult to detect and tackle. These include the use of short-lived or nominal companies to create artificial transaction chains, fraudulent VAT refund claims supported by seemingly compliant documentation, and the concealment of turnover through fragmented digital and cash-based transactions. Another area of concern is the misuse of e-commerce and cross-border transactions, where it is often difficult to identify the actual supplier, customer, or place of consumption. In addition, some schemes appear fully legitimate on paper, while the underlying economic activity is fictitious. This makes detection more challenging and requires stronger risk analysis, inter-agency cooperation, and digital monitoring tools.
Bulgaria	No	
Croatia	No	
Czech Republic	Yes	In recent years, new and increasingly difficult to detect VAT fraud trends have been identified in the Czech Republic, particularly in the context of the digital environment (e commerce) and Alternative Payment Systems (APS). The key trends include: • Abuse of the OSS/IOSS regimes in e commerce, where taxable persons exceed the VAT registration threshold (EUR 10,000) but fail to declare and pay VAT in the Member State of consumption. This often involves fictitious registrations or undeclared transactions carried out via online platforms such as Shein, Temu or AliExpress. • Use of Alternative Payment Systems (APS), including Electronic Money Institutions (EMIs) (e.g. Wise, Revolut, Paysera), cryptocurrencies (Bitcoin, USDT) or informal transfer systems (e.g. Hawala), to conceal financial flows in MTIC fraud schemes. These systems enable fast, semi anonymous and difficult to trace transactions, significantly complicating fraud detection. • Fraud involving fictitious intra Community transactions (Hijacked VAT Number, Remote Trader), where VAT identification numbers of legitimate taxable persons are misused to declare non existent

		supplies, particularly in the sectors of electronics, vehicles and luxury goods. • Abuse of the margin scheme (Article 90 of the Czech VAT Act) in the trade of second hand vehicles, where new vehicles are falsely presented as used in order to apply reduced VAT taxation. Evidence and detection tools: These trends are detected using TNA, CESOP and Surveillance3, which enable the analysis of transaction networks, payment flows and the identification of suspicious patterns. For example, in 2025, CESOP analysis led to the identification of 120 entities in the Czech Republic that failed to declare and pay VAT on e commerce supplies exceeding the EUR 10,000 threshold.
Denmark	Yes	Cars imported from Norway. The cars are picked up by private persons, and they cross the border without paying any import VAT and car taxes.
Finland	Yes	Misuse of IOSS-system. Also cryptocurrency mining carried out in Finland by foreign companies: VAT is deducted from expenses through various tax avoidance arrangements. VAT on imports related to the operation is also deducted.
Hungary	No	
Ireland	Yes	- Backdating of VAT registrations and submitting refund claims for backdated periods. (Development in progress to prevent backdating of VAT registrations). - Since the exit of the UK from the EU we have been dealing with the importation of vehicles from the UK routed through Northern Ireland to avoid/evade the payment of duty and VAT. We have identified instances where we believe the registration of these vehicles in ROI has been supported by falsified vehicle registration certificates. We also believe that a number of these importations have claimed relief from duty when it is questionable that they are entitled to avail of this. These vehicles were registered without the payment of VAT in ROI. A number of dealers have established companies in Ireland and in Northern Ireland. - Social media activity – lack of awareness in the sector of VAT implications of content creation and social media activity.
Lithuania	No	
Luxembourg	No	
Montenegro	Yes	A fraud scheme has been identified in the service sector. The service provider issues an e-invoice to another legal entity, on which the VAT for the allegedly provided service is duly stated. The recipient of the service uses that invoice as a basis for deducting input VAT, thereby reducing his VAT liability or realizing the right to a refund. The service provider knowingly does not submit a VAT return to the tax authority or submits it with incorrect information. Shortly after the transaction, the responsible person in the supplying company leaves the territory

		of Montenegro, while the company is left without assets from which the tax could be collected.
Norway	Yes	a) Sales of skins, virtual in-game items, growing market and general low compliance b) Adult entertainment, growing market also driven by AI, general low compliance
Poland	No	
Romania	Yes	One of the main emerging VAT fraud schemes identified involves the systematic undervaluation of imported goods from other countries. Goods are declared at significantly lower values at import in order to reduce customs duties and VAT. After import, the goods are rapidly distributed on the domestic market, often partially or entirely outside the formal accounting system. In many cases, traders use cash registers to create a misleading fiscal footprint, declaring minimal revenues while a substantial part of the sales is not recorded. This results in a significant gap between the real economic activity and the declared tax obligations. These schemes are difficult to detect due to the use of intermediaries, fragmented supply chains, and the rapid turnover of goods.
Slovenia	No	
Spain	No	
Switzerland	No	
Ukraine	Yes	A potential opportunity for VAT evasion has been identified in the provision of agency services to seagoing vessels calling at the port. The taxpayer provides services to seagoing vessels in the port; the recipients of these services are ship agents, and these agents are residents of low-tax jurisdictions. According to the agency agreements, the agent receives a nominal commission and is not required to file transfer pricing reports. The agent re-invoices the port companies' services to non-residents, and these non-residents provide services to the vessels at market prices, likely retaining the majority of the markup for themselves.

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?	
Albania	1. Construction — The construction sector presents the highest concentration of detected VAT fraud. The most common schemes involve fictitious invoices for materials or services not actually supplied, and multi-layered subcontracting chains using shell companies to generate false input VAT deductions or unjustified refund claims. 2. Scrap Metal — Fraud in this sector involves reporting inflated or non-existent

	quantities of recyclable materials to claim unjustified VAT refunds or reduce tax liabilities. Detection is complicated by the difficulty of tracing the actual volume and origin of materials through informal trading networks. 3. Oil, Petroleum and mining : Investigations initiated in late 2024 by the Tax Investigation Directorate into Albania's largest oil producer led to prosecution for alleged fraudulent VAT reimbursement claims, falsification of financial records, and profit tax evasion over a period of two decades. 4. E-Commerce (B2C) — Emerging High Risk: Identified by the GDT as an emerging risk sector with limited detected cases to date but increasing compliance concern, linked to the rapid growth of online trade and the undervaluation of goods.
Azerbaijan	Our tax administration considers the risk of import and export VAT fraud to be higher in sectors involving high-value goods, intensive import activity, rapid resale, and difficulties in verifying the real value, origin, or final destination of goods. In particular, higher-risk areas include electronic goods, vehicles and spare parts, construction materials, excise goods, and certain wholesale trade operations. Additional risks may arise in sectors where undervaluation, false invoicing, fictitious transactions, or the use of intermediary entities are more likely.
Bulgaria	electronic goods, tobacco, food – sugar, chocolate and consumer goods imported from Asia – textile, shoes etc.
Croatia	In Croatia, responsibilities within the Ministry of Finance are allocated between two separate authorities: the Customs Administration and the Tax Administration. Each administration has clearly defined statutory competences; however, they operate within a framework of close institutional cooperation. In the area of online sales, jurisdiction is shared between both authorities. The Tax Administration is primarily responsible for taxation aspects, such as VAT, income tax, and corporate tax obligations, while the Customs Administration is involved where online sales relate to the movement of goods, customs procedures, import duties, and excise matters. Due to the cross cutting nature of e-commerce, effective supervision and enforcement require coordinated action and information exchange between the two administrations.
Czech Republic	The highest number of import and export VAT fraud cases in the Czech Republic has been detected in the following sectors: • Automotive sector (in particular second-hand vehicles and luxury cars) – 40% of detected cases (2024–2025), often linked to the abuse of the margin scheme (Article 90 of the Czech VAT Act) or fictitious intra-Community transactions. • Electronics (mobile phones, tablets, gaming consoles) – 25% of cases, where Cross-Invoicer and Missing Trader schemes are frequently applied. • Textiles and footwear – 15% of cases, mainly related to imports from Asia routed through the EU, where goods are declared as intra-Community supplies but are in fact sold on the black market. • Precious metals and jewellery – 10% of cases, often associated with cryptocurrency payments and VAT number hijacking (Hijacked VAT Number).

	• Fuels – 10% of cases, primarily involving acquisition fraud with VAT unpaid at the output stage. The data are supported by analyses carried out using TNA and EUCARIS (2024–2025), which identified approximately 850 high-risk entities operating in these sectors.
Denmark	Cars, illegal import of nicotin products and expensive watches.
Finland	Consumer goods
Hungary	Electronic goods, fruits and vegetables, clothing, construction work
Ireland	- Plant and machinery, motor vehicles, electronic goods (e.g. mobile phones). - Abuse of margin scheme in electronic goods sector.
Lithuania	Cars
Luxembourg	Margin fraud cases following import with mobile phones, importation of gold, exports of cars
Montenegro	The largest number of VAT fraud cases during import and export was detected in the motor vehicle sector (used cars). The basic modality of fraud is reflected in the submission of invoices with unrealistically low purchase prices during import. The Customs Administration corrects the base for VAT calculation in accordance with the official code book (catalogue). However, these same vehicles are later sold on the Montenegrin market at prices that are lower than the established customs base. In this way, a situation is created in which the output VAT is lower than the input VAT paid during importation, which indicates VAT fraud.
Norway	Our tax administration has detected the highest number of import and export VAT fraud cases in: • B2C trade, low-value goods generally, and • B2B trade in electronic goods including computer and computer accessories, mobile phones (both new and used), as well as in meat products. We have also uncovered fraudulent behaviors by Norwegian companies in B2B trade that has resulted in VAT fraud in other EU countries, particularly within the sectors for pharmaceutical and medical goods sector and for the fish sector. Overall, we consider the risk of VAT fraud to be particularly high in: • B2C trade involving misuse of VOEC number and non- or low-compliance with VOEC return obligations, and • B2B trade in electronic goods, especially in relation to mobile phones.
Poland	We do not have data that would allow us to clearly distinguish between imports and exports. For many years, the goods involved in transactions where VAT fraud has been identified have mainly included clothing, footwear, textiles, electronics, watches, and jewellery – often linked to CP42.
Romania	Romania has identified a significant number of VAT fraud cases in sectors involving imports of low-value, high-volume goods from third countries, particularly: textiles and footwear, consumer goods, tools and accessories. These sectors are characterized by systematic undervaluation at import, followed by rapid distribution on the domestic market, often partially or fully outside the formal accounting system.
Slovenia	At import we mostly detect fraud in electronics, at export preliminary in car sector. Slovenia is also mostly used as a gateway for VAT fraud for all kinds of goods with the help of misusing CP42 procedure. As we have quite a small market and the volume of transaction is very high, we often see SI companies acting as conduit companies, therefore it is very hard to tackle such fraud and companies without any useful information from other countries and international cooperation.

Spain	We understand import/export to refer to operations carried out outside the EU. The highest-risk sectors are Asian trade, IT and electronics, mobile phones.
Switzerland	Cars, Watches, Meat
Ukraine	The most common cases of VAT fraud occur in the cultivation and sale of grain crops, due to the large volume of transactions, the sector's export orientation, and complex supply chains; export prices are often understated, and proceeds from the sale of such products are not repatriated to the country of origin.

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.	
Albania	The General Directorate of Taxation (GDT) of Albania has developed and implemented a set of tools and systems to monitor VAT compliance and detect fraud in import and export operations. The following describes the main instruments currently in use, based on their documented operational status. 1. Fiscalization System — Continuous Transaction Controls (CTC): Albania implemented a mandatory fiscalization system under Law No. 87/2019 "On Electronic Invoice and the Turnover Monitoring System." This system, fully enforced since September 2021, requires all VAT-registered businesses to report invoices in real time to the Central Information System (CIS), operated by GDT. The CIS validates each invoice and assigns a unique identification number (NIVF) before the invoice can be legally issued. The system applies to all B2B, B2G, and B2C transactions, without threshold, and covers both cash and non-cash transactions. This represents one of the most advanced fiscalization frameworks in the Western Balkans region and has been assessed as an important instrument for combating VAT fraud and increasing transaction transparency. Effectiveness: High — Progressively Increasing 2. Pre-Filled VAT Returns: Since 2025, the GDT has introduced pre-filled VAT returns, leveraging the comprehensive transaction data collected through the fiscalization and e-invoicing system. This development allows the tax administration to cross-reference taxpayer-declared figures against transaction data already held in the CIS, facilitating the early identification of discrepancies that may indicate underreporting, fictitious deductions, or false export zero-rating claims. Effectiveness: Developing — Early Stage Identified Areas for Further Development GDT requires access to a broader range of third-party information and data warehouse facilities to manage risk assessment with automated analytical tools. While foundational tools are in place, the full automation and integration of data-driven risk management capabilities remain a work in progress.
Azerbaijan	In order to prevent the recurrence of previously identified risky transactions and to address taxpayers involved in tax evasion schemes aimed at obtaining undue tax advantages, tax officers jointly participate with customs officers in the inspection of imported goods. Subsequently, information is collected on the warehouse where the goods will be

	unloaded, the persons to whom they will be delivered, and other related details, and checks are carried out to verify the accuracy of that information.
Bulgaria	No
Croatia	The Tax Administration uses administrative cooperation instruments, including the TNA network and the EUROFISC system, to exchange information and enhance risk analysis at EU level. At the same time, close cooperation between the Customs Administration and the Tax Administration is actively encouraged, with the objective of ensuring coordinated action and more effective prevention and suppression of tax and customs fraud.
Czech Republic	Yes, the Czech Tax Administration uses the following tools and systems: 1. TNA – for the analysis of transaction networks and identification of MTIC fraud schemes (e.g. carousel fraud, Conduit Company, Broker). 2. EUCARIS – for cross border verification of vehicle registrations and detection of fictitious vehicle transactions. 3. CESOP – for the analysis of cross border payments in e commerce and identification of non registered taxable persons (e.g. where the EUR 10,000 threshold is exceeded). 4. Surveillance3 – for automated detection of high risk transactions and carousel fraud schemes (e.g. misuse of IOSS). 5. VIES and VRN Clearance – for verification of VAT identification numbers and detection of Hijacked VAT Numbers. Effectiveness of the tools: • TNA and CESOP are considered highly effective, contributing to the detection of approximately 70% of e commerce and MTIC fraud cases. • EUCARIS is a key tool in the automotive sector, enabling the detection of approximately 85% of vehicle related VAT fraud cases. • Surveillance3 has improved the detection of carousel fraud schemes by approximately 40% since its introduction in 2023.
Denmark	TNA (custom procedure 4200), import/export system
Finland	-
Hungary	Most effective: online invoice data TNA (surveyance tools) complex risk analysis data mining tools Medium effective: pre-allocation selection desk audit data reconciliation procedure
Ireland	DETECT - 'VCAF' (VAT Compliance Anti-Fraud) – internally developed suite of reports including (i) VAT and VIES data, annualised and by VAT period, (ii) non-filers with VIES activity, (iii) import/export data, (iv) customer profile, (v) sectoral analysis, (vi) spike analysis. - DAC7 data. MONITOR - Internal Divisional and cross-Divisional Networks, sharing information on ongoing interventions and emerging risks and trends, supported by sector-specific supply chain networks e.g. motor vehicles, construction.

	- Use of 'VAT High Risk Marker' on identified risky cases. - Two-tier VAT registration in effect: domestic only or intra-EU. Rigorous approval process in place for intra-EU applications, with visits to applicant premises where considered necessary. - Non-compliance with Postponed Accounting requirements which may result in exclusion from the PA regime. (Subsequent imports would require VAT to be paid at point of entry).
Lithuania	No specific tools, just tools that make comparison of various data we get from different registers administered by other institutions more convenient.
Luxembourg	Eurofisc tools like SURV3, cooperation with Customs & Excise
Montenegro	The main tool used is the official customs codebook (catalogue), on the basis of which the Customs Administration makes a mandatory correction of the base for calculating import duties when the invoiced prices are realistically low. The key to efficiency lies in the exchange of information between the Customs Administration and the Tax Administration. This cooperation enables the tax administration to monitor the further flow of each individual transaction on the domestic market. In this way, the state ensures that VAT is charged on the real value of the vehicle, even when the importer tries to show a sales price that is lower than the one determined at customs.
Norway	• Risky based analytical systems using data from customs declaration data and VAT returns. These systems are assessed as effective in identifying high-risk transactions and taxpayers. Use of transaction data from payment service provider and data from the Norwegian Currency Register. These tools are particularly effective where the supplier only sells low-value goods. • Automated data-matching and anomaly detection, for example to identify inconsistencies between reported imports, sales and payments, and to flag unusual trading patterns.
Poland	The Polish Tax Administration periodically reviews information from the Surv 3 VAT module regarding transactions subject to customs procedure 42 to identify potential VAT fraud. In addition, Poland has launched the SENT system (Electronic Transport Surveillance System) - the system for registering and monitoring the transport of so-called sensitive goods. Its main objective is to tighten the tax system (VAT) and combat the grey market in road transport. SENT covers the transport of goods considered particularly vulnerable to tax fraud. SENT covers the transport of (goods): - beginning and ending outside Poland (transit), - beginning and ending within Poland, - intra-Community acquisition or supply of goods (from/to other EU countries), - import or export of goods (from/to non-EU countries). Goods covered by SENT include, among others: - motor fuels and heating fuels (diesel, gasoline, LPG), - ethyl alcohol and denatured alcohols, - tobacco leaf and nicotine intermediates, - vegetable oils, sugar, glucose, selected food products, - grains – e.g., wheat, corn (but not all – e.g., barley or sorghum may be excluded), - waste – if listed in the SENT, - certain chemicals and other high-risk goods,

	- new and used clothing, knitted and non-knitted accessories, used goods (in each case exceeding 10 kg gross weight), footwear (more than 20 pairs).
Romania	NAFA uses a combination of data-driven risk analysis and operational controls, including: analysis of e-invoicing data (RO e-Factura), VAT returns (D300, D394), SAF-T data, customs import data, cross-checks with cash register (fiscal devices) records. Detection is based on identifying discrepancies between declared import values, market prices, and subsequent sales patterns. These tools have proven effective in identifying recurring fraud patterns, although challenges remain due to the rapid adaptation of fraud schemes.
Slovenia	We use QlickView BI tool, where all import and export is registered. One of the steps is also to connect this data with TNA data. Using this we can connect importer with his EUROFISC qualification, which allows data analysts to identify risky importers. In case of high-risk importers can we demand some sort of guaranty at import procedure.
Spain	This is preferably a matter for the Customs Department not for Tax Department
Switzerland	No special tools—just the information from the customs database and the VAT returns.
Ukraine	The Export Support Regime (ESR), introduced in Ukraine on December 1, 2024, is a special procedure for exporting agricultural products that guarantees the return of foreign currency proceeds; it allows only VAT payers to export. The main objective is to ensure that the foreign currency proceeds from the sale of goods are returned to accounts in Ukrainian banks. If a company has outstanding currency repayment obligations, it will not be able to export a new shipment of goods. The Ministry of Agrarian Policy sets minimum export prices and conducts preliminary checks on exporters. Exporting at prices lower than those set by the government is prohibited, and violations result in fines. The export price regulation applies to the following goods: Wheat (1001), rye (1002), barley (1003), oats (1004), corn (1005), soybeans (1201), rapeseed (1205), sunflower seeds (1206 00), soybean oil (1507), sunflower oil (1512), rapeseed oil (1514), rapeseed meal (2306), honey (0409 00 00 00), nuts in shell (0802 31 00 00), nuts without shell (0802 32 00 00). The main difference between the export of certain types of goods and the export of goods not subject to the Special Economic Zone (SEZ) regime is the mandatory registration of the tax invoice in the Unified Register of Tax Invoices (URTI) prior to customs clearance of such goods, which helps prevent tax evasion and the non-repatriation of foreign exchange proceeds to Ukraine. A mandatory requirement for exporting certain types of goods subject to the ESR is that the exporter must possess the necessary conditions and sufficient material resources to produce such goods and/or to export goods whose origin can be traced through the supply chain Monitoring and control of exporters' compliance with foreign exchange legislation is carried out through automated electronic information exchange between the State Tax Service, the State Customs Service, the National Bank, and Ukrainian banks Since the ESR began operating, we can already draw specific conclusions: - Increased compliance with foreign exchange legislation: over 92% of foreign exchange proceeds have been recorded as having been returned to Ukraine in a timely manner. - Prevention of risky export operations involving certain types of goods and tax evasion;

	- Reduction in the volume of inspections: thanks to risk-based algorithms, some control measures have been replaced by automated procedures. - Increased business confidence: the RES creates conditions for fair and transparent competition for conscientious taxpayers.

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.)? **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.**		
Albania	Yes	As described above.
Azerbaijan	Yes	The invoice system in Azerbaijan has been fully electronic since 2018. In addition, an action plan has been prepared for the tracking and tracing system for excisable goods, and discussions are underway to establish electronic warehouses and electronic contract systems. With the help of the electronic invoice system, transport waybills, and the track-and-trace system for excise goods, we are able to obtain and analyse, remotely and in real time, information on to whom goods are supplied. In addition, based on the information submitted monthly by banks to the tax authorities, we can obtain data on payment amounts, while the VAT deposit account provides information on the VAT amount. This enables us to analyse inconsistencies and identify potential discrepancies.
Bulgaria	No	
Croatia	Yes	From 1 January 2026, the mandatory use of e-invoicing for B2B and B2G transactions has been introduced in Croatia under the framework known as “Fiscalisation 2.0”. This system aims to enhance transparency, improve tax compliance and enable more effective real time monitoring of transactions. In parallel, a dedicated e-commerce working group has been established with the objective of intensifying risk analysis and enabling timely, coordinated action based on real time data, particularly in relation to fraud prevention and detection.
Czech Republic	Yes	The Czech Republic has introduced or is planning to introduce the following measures: 1. Introduction of mandatory e invoicing (as of 2027) for B2B transactions exceeding EUR 50,000, enabling real time transaction control and reducing the number of fictitious invoices. 2. Integration of CESOP with national databases (e.g. the VAT register) to allow automatic matching of payment flows with VAT returns. 3. Enhanced cooperation with the European Public Prosecutor’s Office (EPPO) in the investigation of cross border fraud, particularly in the field of e commerce. 4. New legislative amendments (2026) aimed at tightening the

		conditions of the OSS/IOSS regimes, including the introduction of an obligation to verify the VAT ID of the recipient prior to the execution of a transaction. 5. Use of artificial intelligence within TNA for predictive analysis of high risk transactions (pilot project starting in 2026). Expected impact: • Reduction of VAT losses in e commerce by approximately 30% by 2028, primarily due to CESOP and mandatory e invoicing. • Increase in the detection of MTIC fraud by approximately 25% through the integration of TNA with national databases. • Reduction of investigation time in fraud cases from 12 months to 6 months as a result of automated analytical tools (Surveillance3).
Denmark	Yes	Domestic e-invoicing
Finland	Yes	Closer Cooperation with Customs
Hungary	Yes	Online invoicing
Ireland	Yes	- Phased introduction of e-Invoicing, VAT in the Digital Age. VAT-registered large corporates will be required to implement mandatory eInvoicing and real-time reporting for domestic business-to-business (B2B) transactions from November 2028. Full implementation of EU ViDA requirements for all cross-border EU B2B transactions becomes mandatory across all Member States from July 2030. Irish businesses already operating under the domestic system will transition to meet these EU obligations. - Use of CESOP data (early stages). - Development of an AI portal to provide support to caseworkers in relation to Revenue systems, internal guidance notes, Eurofisc guides, legislation, case law and practical case studies. - Enhancement of VAT RTR (Real-Time Risk) system which runs rules across all VAT returns submitted by customers. Enhancement will facilitate a more rapid response to emerging risks. - Restriction on backdating of VAT registration. - Reminders to tax agents and advisors to ensure that they have appropriate internal processes in place to address any potential security risks. - Increased use of legislation allowing Revenue to seek a VAT bond or alternative security from new or existing businesses.
Lithuania	Yes	According to ViDA, we plan to introduce e-invoicing which will help us to detect fraud quicker and make more targeted risk analysis (when we see the content of invoices: what goods or services are traded).
Luxembourg	Yes	with the implementation of the VIDA package, it is the intention to introduce mandatory e-invoicing on domestic level
Montenegro	Yes	The Tax Administration is continuously implementing reforms through digital transformation, with plans for further integration with international systems and automatic data exchange.It is planned to align with the EU initiative for digital reporting with stricter supervision of digital platform operators with the obligation to submit data on sellers and cash flows to the tax authority in order to automatically match data and identify suspicious transactions.

Norway	Yes	a) Planning to introduce e-invoicing b) Reporting of financial transactions, more detailed reporting + new analytic tools c) New digital toll system by the Norwegian Customs Authority => Possible dashboard to detect/identify non-compliant low-value goods suppliers d) Project to better understand PSP with other payment products than credit cards, with the aim to identify non-card transactions e) Development of automated data capture and processing of Eurofisc TNA data which will significantly improve our ability to detect risky traders and suspicious transaction patterns at an early stage.
Poland	Yes	In 2026, Poland implemented mandatory e-invoicing for domestic B2B transactions , so called KSeF (effective February 1, 2026, for the largest VAT taxpayers, and effective April 1, 2026, for all other VAT taxpayers). KSeF is a telecommunications system used for, among other things, issuing, receiving and storing structured electronic invoices. Each structured electronic invoice generated via KSeF is assigned a unique identification number and can be accessed. KSeF analyses and checks the correctness of structured electronic invoice data. KSeF will provide benefits in combatting value added tax (VAT) fraud and evasion. KSeF, coupled with the transmission of additional transaction data, will improve the analytical capabilities of the Polish tax administration, enabling it to automatically verify the consistency between VAT declared and VAT paid and increasing the accuracy of the verification of VAT refund claims submitted by taxpayers. Further, it will complement other measures which aim to combat VAT fraud and evasion and modernise the VAT system, such as the Standard Audit File for VAT purposes, the split payment mechanism or the online fiscal cash register system for monitoring the retail sector.
Romania	Yes	Romania has implemented several digital tools aimed at improving VAT fraud detection, including: mandatory e-invoicing system (RO e-Factura), SAF-T reporting, enhanced data integration between tax and customs systems. These initiatives significantly improve the ability to detect inconsistencies and identify high-risk taxpayers in real time.
Slovenia	Yes	In July 2025 have we implemented obligatory SAF data for VAT forms which enables us to instantly cross-check all domestic salles. The system is still in its beginnings, we are still learning how to use it, but unfortunately also the fraudster are very quick learners as we have seen adaptations to misuse this system.
Spain	No	
Switzerland	No	
Ukraine	No	

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.	
Albania	1. What tools and methodologies have proven most effective for detecting shell companies and fictitious invoice networks, and how are these operationalized within risk management frameworks? 2. How are tax administrations adapting their VAT fraud detection strategies to address the rapid growth of e-commerce and digital platform operators, including cross-border B2C transactions and the abuse of low-value consignment thresholds? 3. What are the practical experiences of other administrations in using Artificial Intelligence and advanced data analytics for VAT fraud detection, and what challenges were encountered during implementation? 4. How do administrations effectively coordinate between tax, customs, and financial intelligence units to detect and prosecute VAT fraud schemes that span multiple agencies and jurisdictions? 5. What early warning indicators and risk criteria have other administrations found most reliable for identifying missing traders and carousel fraud before significant fiscal damage occurs? 6. How can tax administrations in non-EU countries strengthen their participation in international VAT fraud intelligence exchange, given their limited access to EU-specific instruments such as Eurofisc and VIES?
Azerbaijan	Emerging VAT fraud trends in cross-border trade and e-commerce. • Practical tools for early detection of fraudulent VAT refund claims. • The role of e-invoicing, digital reporting, and data analytics in preventing VAT fraud. • Risk indicators used to identify high-risk taxpayers, sectors, and transactions. • Effective cooperation mechanisms between tax and customs authorities. • International experience in improving real-time monitoring and information exchange.
Bulgaria	New tools and trends
Croatia	- How non EU traders avoiding VAT registration, - Misuse of OSS and IOSS schemes.
Czech Republic	• How can CESOP data be more effectively integrated with national systems (e.g. VIES, TNA) in order to enable faster detection of e commerce VAT fraud? • What are the best practices for combating the use of Alternative Payment Systems (APS) in MTIC fraud schemes, in particular those involving cryptocurrencies and Electronic Money Institutions (EMIs)? • How can international cooperation be improved in the investigation of vehicle related VAT fraud (EUCARIS) and how can a harmonised approach to access and use of vehicle registration data be ensured? • What legislative changes could further tighten the conditions of the OSS/IOSS regimes and reduce the number of non registered or non compliant taxable persons?
Denmark	Illegal import
Finland	-
Hungary	Questions before the implementation of the ViDA package.
Ireland	- Experience of tax administrations in relation to postponement / deferral of VAT at point of entry (e.g. VAT non-filers). - CP42: What processes are in place within tax administrations to monitor compliance with CP42?
Lithuania	How to prove a fictitious export when there is a customs declaration stating the completed export procedure.
Luxembourg	Regarding the exportation of cars, which documents do you request additionally to the Custom form?

Montenegro	1. How to educate taxpayers about the risks of unintentional involvement in VAT fraud chains? 2. What are the best tools for detecting VAT fraud and what are the risk indicators? 3. How to improve the automatic exchange of data with tax administrations from the region and the EU in order to detect cross-border VAT fraud. 4. Improving the use of the existing e-invoice system through the automated matching of incoming and outgoing invoices in real time in order to eliminate the possibility of using fictitious invoices for unjustified VAT refunds
Norway	a) Approaches to use easy AI tools in audits
Poland	We would like to learn about other administrations' experiences with methods for identifying VAT fraud, with a particular focus on fraud involving cross-border e-commerce transactions. In addition, we would like to find out whether fraudsters are using new methods and, if so, what those methods are.
Romania	- How can tax administrations better detect undervaluation of imported goods in real time? - What best practices exist for identifying off-the-books sales following import operations? - How can cooperation between customs and tax authorities be improved in cross-border fraud cases?
Slovenia	- What kind of misleads do the fraudster use to by-pass obligatory reporting when you have implemented e-invoicing, SAF files etc.? - Which risk indicators do you use to detect fraud sings? - How do you face problems when there is lack of international cooperation?
Spain	--
Switzerland	How work customs and tax administraion together in dies cases?
Ukraine	-

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).	
Albania	The General Directorate of Taxation of Albania proposes the following topics for consideration in the agenda of the 2027 Forum: 1. AI and Machine Learning in VAT Fraud Detection: Practical experiences, implementation challenges, and measurable outcomes from administrations that have deployed AI-based tools for anomaly detection, risk profiling, and invoice chain analysis. 2. VAT Fraud in the Construction Sector: Effective strategies for detecting fictitious subcontracting chains, shell company networks, and inflated input VAT claims — a sector identified as high-risk across multiple IOTA member countries. 3. VAT Compliance in the Digital Economy: Approaches to monitoring e-commerce platforms, non-resident digital service providers, and cross-border B2C transactions, with focus on practical enforcement tools available to non-EU administrations. 4. International Cooperation for Non-EU Tax Administrations: How EU candidates and neighbouring countries can strengthen participation in cross-border VAT fraud intelligence exchange, given limited access to EU-specific instruments. 5. Measuring the Effectiveness of Anti-Fraud Measures: Methodologies used by administrations to evaluate the impact of compliance tools and enforcement actions on the VAT gap, including the use of the VAT compliance gap as a performance indicator.
Azerbaijan	New VAT fraud schemes in e-commerce and digital trade. • The use of artificial intelligence, data analytics, and automated risk assessment in detecting VAT fraud.
Bulgaria	Challenges in the digital era
Croatia	- The use of artificial intelligence in combating fraud, practical cases, - Key Topics Related to New Trends in VAT Fraud.

Czech Republic	1) Use of AI in VAT fraud detection, including predictive analytics and machine learning. 2) Regulation of Alternative Payment Systems (APS) and their role in VAT fraud schemes. 3) Harmonisation of e invoicing rules across the EU and its impact on reducing tax evasion. 4) Experience with the implementation of CESOP and its integration with national systems. 5) Emerging VAT fraud schemes in the green energy sector (e.g. solar panels, batteries) and methods for their detection.
Denmark	Non-resident companies, e-commerce, illegal import.
Finland	-
Hungary	Opportunities for joint inspections between countries.
Ireland	Experience in use of CESOP data.
Lithuania	E-commerce (one of topics could be how fraud changed/shifted after introduction of temporary 3 Eur customs duty on low cost packages (since July 2026), how countries deal with small/local electronic platforms)
Luxembourg	Platform economy, importation and exportation remains still valid as a main topic, trade-based money laundering
Montenegro	1. The role of artificial intelligence in the early detection of a company's risky behavior before the actual fraud occurs. 2. How banks can help in the early detection of VAT fraud 3. How to use bulk transaction data to identify fraud schemes in the early stages 4. The role of automatic exchange of data on cross-border transactions in order to combat VAT fraud
Norway	a) AI based risk analysis
Poland	No topics.
Romania	Advanced use of AI and data analytics in detecting VAT fraud. Cross-border cooperation in import-related fraud cases. Detection of fraud schemes involving e-commerce platforms and third-country sellers.
Slovenia	How can AI help in VAT fraud detection? How can we assure data protection when AI is implemented?
Spain	--
Switzerland	New VAT-Fraud Cases Import and Export E-Commerce Construction Business
Ukraine	Issues related to the use of fictitious non-residents in supply chains and ways to improve the effectiveness of their identification.