



# **Fake exports for getting advantage in e-commerce**

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**IOTA FORUM on Combating VAT Fraud  
6-7 May 2026, Tbilisi, Georgia**



Finančna uprava Republike Slovenije

# Getting started

## TNA\* case

- Top 25 risky buyers without qualification

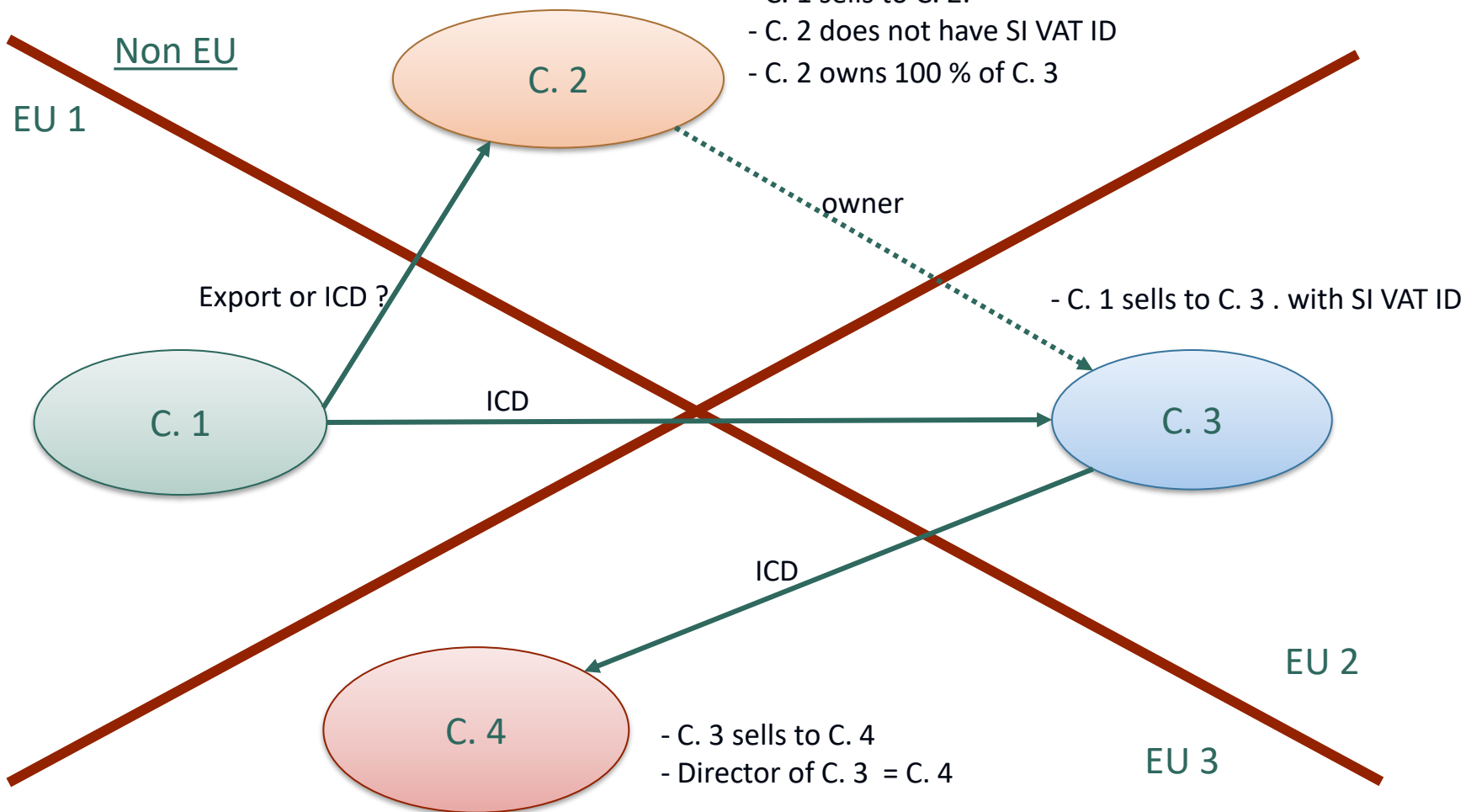
C. 1 from EU 1 reports intracommunity deliveries (ICD) to C. 2 & C. 3

Top 25 risky buyers without qualification						
ID	Name	Creation date	Qualification	Feedback star date	ICA (quarter – 0 to -1)	ICA from high-risk suppliers
<a href="#">SI!</a>			[No qualification]			
<a href="#">SI!</a>	C. 3		[No qualification]			

\* - **Real-time risk detection tool:** Transaction Network Analysis (TNA) is a real-time data matching system meant to detect and prevent missing-trader and carousel fraud. The system cross-verifies VAT transactional data with data on the platform for cooperation and information exchange between national tax officials. The system can flag suspicious transactions and mismatches in real-time, and enable swift liaison between domestic agencies concerned. TNA is available and used by all Member States of the EU. (source: <https://taxadmin.ai/country/european-union-ai-report/>)

# Relations

- C. 1 sells to C. 2.
- C. 2 does not have SI VAT ID
- C. 2 owns 100 % of C. 3



ICD – Intra-community deliveries

# First steps

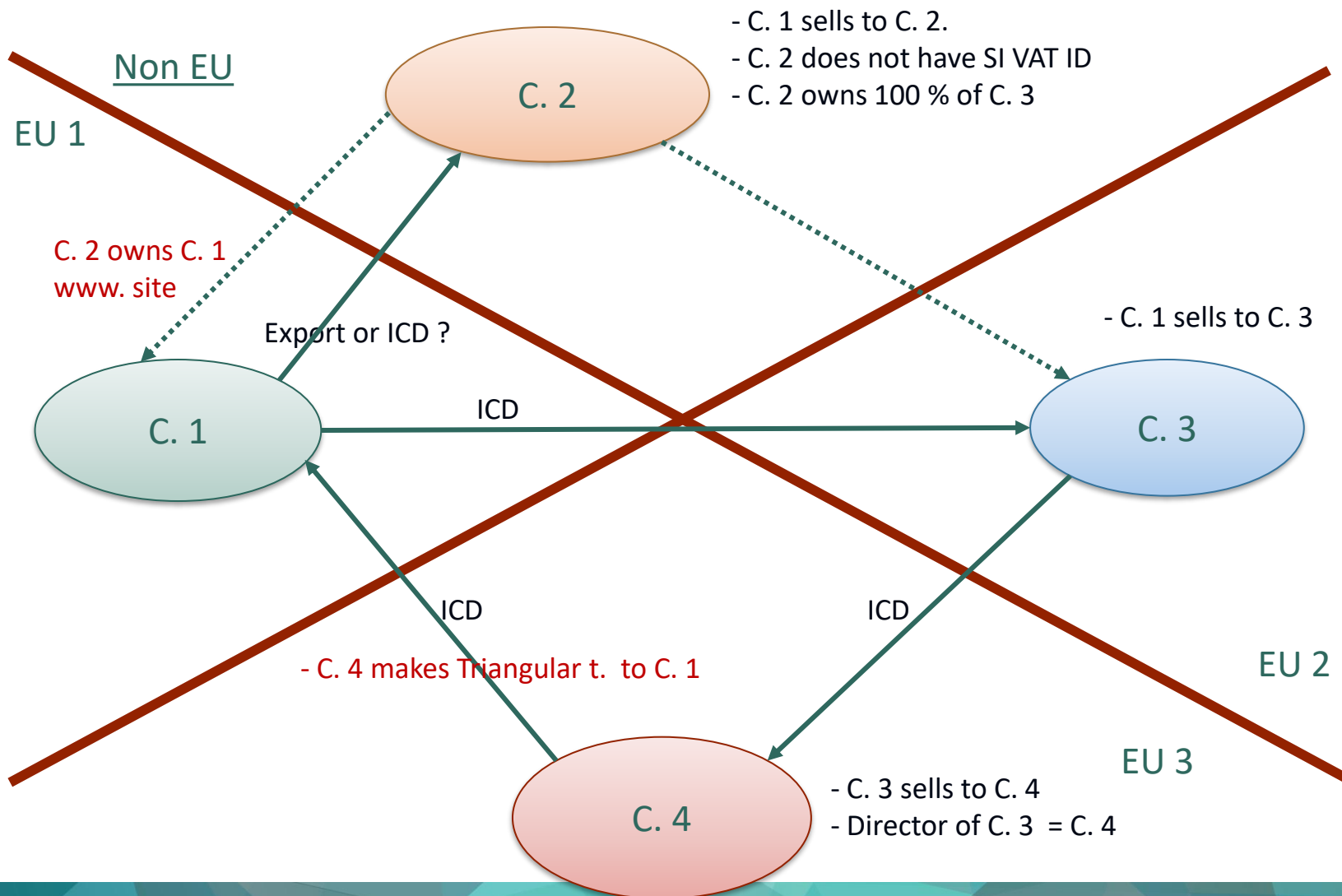
- TNA notification to EU 1 – C. 2 does not have SI VAT ID number
- Focus on C. 2 & C. 3

Explore TNA

Explore www.

- C. 1 has web site - selling electronics (e-commerce)  
- checking „Whois Domain“ – owner C. 2
- C. 1 sells electronics up to 30 % below market price
- C. 4 reports triangluar transactions to C. 1\* (C. 3 → C. 4 → C. 1\*)
- Warning letter to EU 1 (C. 1) & SCAC to EU 3 (C. 4)

# Relations



# www. site

- Trust pilot -  4.9 

## **Bad reviews:**

- 1-star < 1%
- 2-star < 1%

1 review: „Be careful. Invoice is from non EU company.“

Terms & Conditions on www. site:

- All invoices are issued by C. 2

C. 2 (non EU) selling in EU with no VAT!

# SCAC reply

## Reply on SCAC sent to EU 3 for C. 4

- C. 4 in not available in EU 3
- some documents were found at Accounting
- C. 4 reports triangular transactions as the 2nd in line  
(goods have never entered in EU 3)
- C. 4 reports place of delivery = C. 1 warehouse
  
- C. 4 was renting a warehouse in EU 3
- C. 4 warehouse was never used

# Findings at C. 3

- C. 3 does not cooperate – confiscation of documents
- All goods from C. 1 are so sold to C. 4
- According to documents:
  - Director of C. 3 delivers goods to C. 4 by himself
  - Place of delivery - C. 4 warehouse
  - No proof of any „travel order“ or „business trips“ of C. 3 director to C. 4
  - No insurance
  - No expenses at C. 3 for any deliveries to C. 4
  - Money flow = C. 3 to C. 4 deliveries,
  - Advance payments: C. 4 pays before C. 1 makes deliveries to C. 3,
  - Profit margin < 1 %
- + findings from SCAC reply

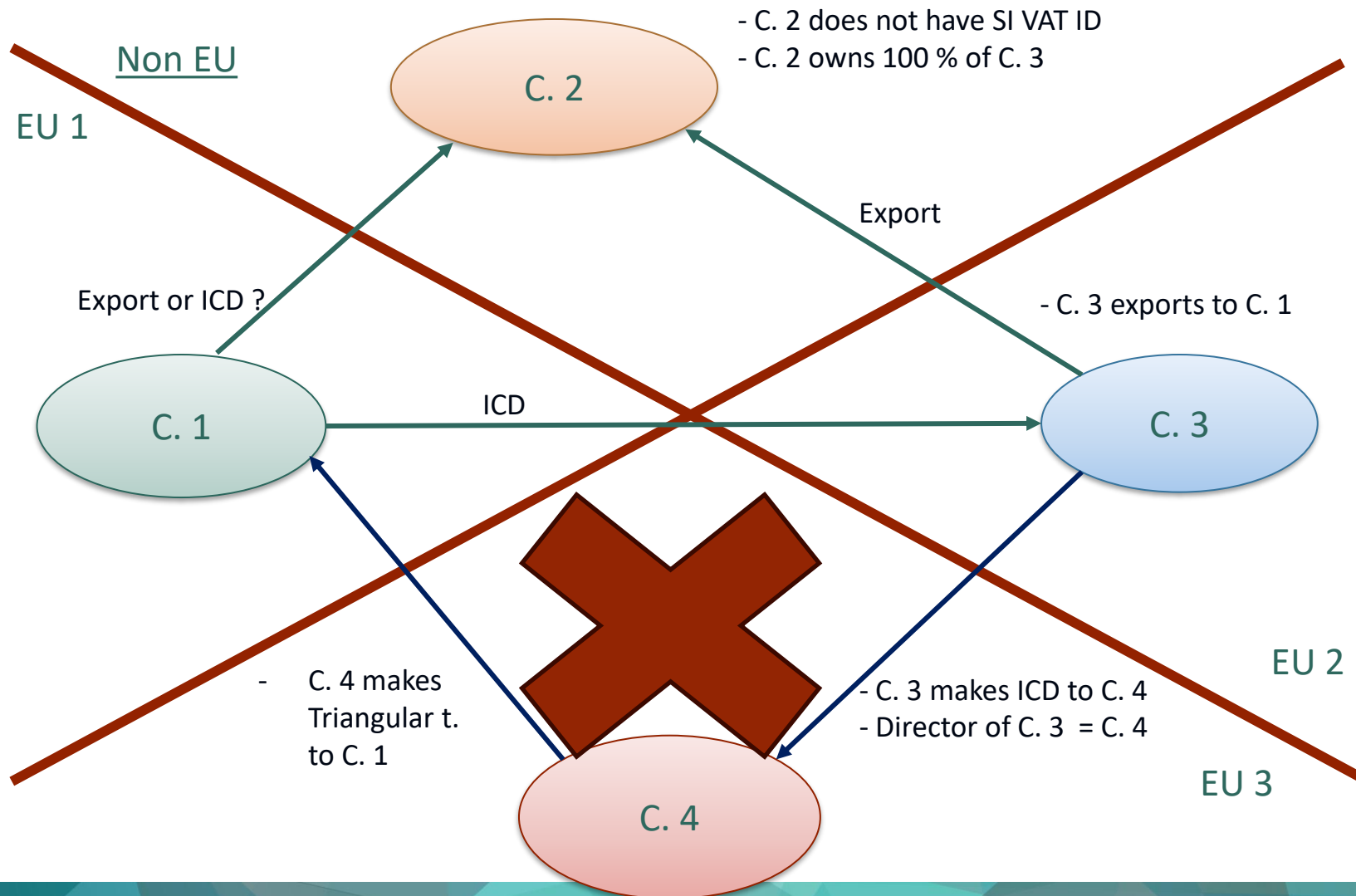
# Changes

- After SCAC reply - C. 3 stops trading with C. 4
- Prepayments from C. 4 to C. 3 for undelivered goods

## What to do?

- C. 3 starts exporting to C. 2
- No export declared at EU 2 customs
- No other proof of export

# Final relations



# Challenges

- C. 3 is not cooperating
  - Director of C. 3 is not citizen of C. 3 Country
  - C. 3 is „only“ a conduit company
  - What to do with C. 2?
- 
- No real feedback from EU 1
  - Lack of international cooperation

# Taxation

- Director C. 3 vs. Director C. 4



C. 3 all shipments are made to C. 4 warehouse

vs.



C. 4 makes triangular transactions as 2<sup>nd</sup> trader

- C. 4 warehouse was never used
- No documents at C. 3 for any kind of deliveries to C. 4
- Only statement of director of C. 3
- Taxation using articles 138 & 139 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax:

A supply of goods is **VAT-exempt in the Member State of departure** if:

- Goods are **transported to another EU Member State**
- The **buyer is a taxable person or legal entities**
- The buyer has a **valid VAT identification number**
- The supplier **properly reports the transaction**

# State of play

- C. 1 is in liquidation
- www. site still sells electronics
- www. site is still owned by C. 2
- www. site changed to Marketplace
- Trust pilot score is still  4.9   
- new vendors any better?



**NO**



# QUESTIONS

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