

Fight against VAT fraud & e-commerce activities : How to detect fraudsters ?

How to detect ? Databases cross-check

OSS IOSS (VAT returns data)

SURV3 (Customs import data)

H7 dataset

Electronic Interfaces Processing of the last register (Register of sales for which the company is not considered a deemed supplier under VAT regulations)

SURV3 DATABASE

Customs have to declare all the imports under the special IOSS scheme in the surveillance system.

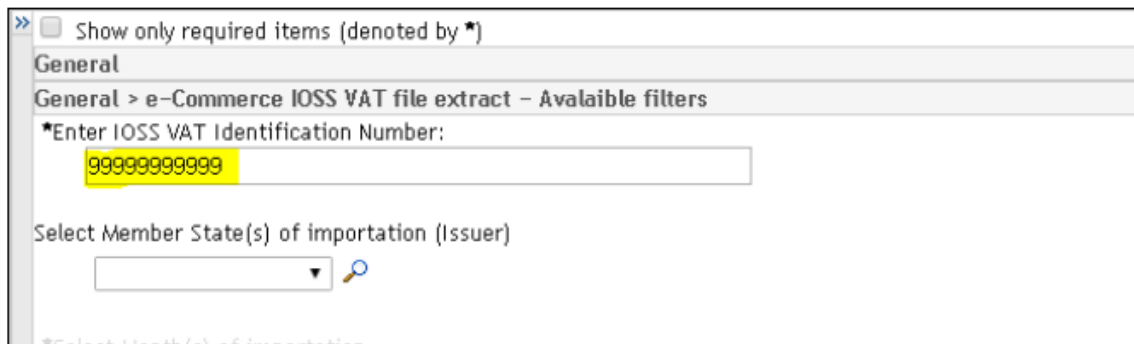
The data are transmitted monthly to the European Commission (EC).

The EC provides customs import data to all member states in « SURV3 ».

Data can be extracted month by month.

The data now includes the country of consumption in addition to the country of importation of the goods.

e-Commerce Data extraction dynamic reports - How to Guidelines...



The screenshot shows a web interface for searching data. At the top, there is a checkbox labeled "Show only required items (denoted by *)". Below this is a "General" section with the title "General > e-Commerce IOSS VAT file extract - Available filters". A required field is labeled "*Enter IOSS VAT Identification Number:" and contains the text "9999999999" highlighted in yellow. Below this is a dropdown menu labeled "Select Member State(s) of importation (Issuer)" with a search icon to its right.

Search only by IM number
Search by name is not provided

SURV 3 : Output format

B	C	D	E
<u>IOSS VAT Identification</u>	<u>Member State of Importation</u>	<u>Member State of Consumption</u>	<u>Total taxable amount</u>
IM3720014058	FR		9 870 €
IM3720014058	NL	DE	26 387 €
IM3720014058	ES		127 807 €

IOSS VAT identification : IM number, merchant IOSS ID number

Member State of importation : country of import of the goods

Member State of Consumption : country of consumption of goods

Member State of identification : country of registration at IOSS

Total taxable amount : gross VAT taxable base

Acceptance month of importation : month of the custom import declaration (H7,...)

Comparison between IOSS and SURV3 data

Data base IOSS :

Be careful, these data are purely declarative

Two situations :

1. The supplier is registered in France

France is considered as the Member State of Identification (MSID)

A MSID hold all the available information :

Total sales in Europe and by country ; payment information

Only the MSID can do a comparison between SURV 3 and IOSS data

2. The supplier is registered in another Member State than France

France is considered as the Member State of Consumption (MSCON)

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Less data available

A MSC only has the data declared by the supplier in the MSID

The split of sales by country of consumption is not available for all EU

→ It is not possible to compare the SURV3 database with the data reported to IOSS.

Comparison between IOSS and SURV3 data

We have extracted all the surv3's data from 01/07/2021 to 30/05/2022, where France is MSID
We have calculated the total amount of imports in Europe by supplier.

We have detected 1 518 companies.

We have selected the 87 most important importers.

We have compared these 87 suppliers with the data reported in IOSS

Surprising outcome : There are positive and negative differences between SURV3 and IOSS DATA.

Base on these observations, for understand the discrepancies between IOSS VAT returns and SURV3 reports, some audits were carried out.

Comparison between IOSS and SURV3 data

Issues :

- Being able to work with an intermediary who can provide us with useful information.

Some intermediaries have no contact with their clients and are unable to provide the required documentation (such as customs declarations like the H7 form).

- Before the update of SURV3 (in 2025), the country of consumption for the products was not specified. The data IOSS / SURV3 could not be compared.

The audit controls need to obtain the customs returns : H7 (low value assets) and SAD returns.

These declarations are essential for identifying the recipient of the goods and, consequently, the country of consumption.

H7 dataset :

Datas were unsatisfactory and/or no complete.

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Comparison between IOSS and SURV3 data

Difficulties :

Surv 3 quality issue

Currently, surv3 returns the country of consumption. However, the data needs to be verified. Indeed, sometimes no country is returned, and sometimes only a single country appears as the country of consumption.

Difficulty in tracking logistics flows without the declarations H7.

What should be done when there are no elements to break down the tax bases between MS of consumption (nil declarations or declarations not filed, if customs declarations could not be obtained) ?

Usurpation of IOSS number.

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The last Register

One of record-keeping obligations of the electronic interfaces : the last register.

This register covers all supplies of goods and services facilitated by electronic interfaces, but for which they are not considered as deemed suppliers.

Legal basis :

Art. 242a Directive 2006/112/EC

Art. 54c Implementing Regulation 282/2011

Last register requests to the largest marketplaces selling in France for years 2023, 2024 and 2025.

We asked the platforms to provide a standardized CSV response format.

The last Register

With the help of the IT Team we had the following datas :

- mail,
- seller,
- VAT number, country,
- turnover for each VAT number with the same mail and the same name,
- fees, VAT,
- total number of sales
- and sales volume for a same mail and a same name.
- OSS / IOSS tax return
- French tax return
- Existing audits in France

The last Register

For 2024, on one of registers, 138 023 companies have underreported their turnover for tax purposes.

The analysis of the difference between the turnover generated on the platform and the turnover reported by the company in France (CA3-CA12) or at European level (OSS-IOSS) breaks down as follows :

CA>10M€	5M€>CA>10M€	1M€>CA>5M€	0,5>CA>1M€	100 000>CA> 500 000€	100 000>CA<100€	CA<100€
5	13	138	276	2 178	136 011	94 024

Two strategies were made :

- The implementation of the article 283 bis du General Tax Code : financial solidarity of e-commerce platforms.
- Tax audits

Financial solidarity of e-commerce platforms : 283bis

Procedure :

The administration indicates the platform that an operator is declarative/contributory defaulter.

The platform has 30 days to contact the operator and ask him to regularize his situation.

In the absence of reaction from the platform and/or from the seller, a formal notice is sent to the platform.

If still no reaction from the platform (dereferencing the seller for example) the platform is called jointly in payment of the seller.

Action :

We have selected 200 sellers on a marketplace for the year 2024 in default or under-reporting,

The selection criteria chosen are as follows :

- Companies that did not cease trading in 2024 and 2025 ;
- Companies without a known website ;
- Companies where the discrepancy between actual turnover and declared turnover between €531,000 and €1.3 million ;

Financial solidarity of e-commerce platforms : 283bis

Conclusions :

28% of companies have approached the tax authorities, and 20% have indicated that they wish to regularize their tax situation.

Prospect of higher tax recovery than in the case of audits.

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The tax audit of marketplace's sellers

targeting process :

- Companies that, in addition to an marketplace store, operate an independent website
- French companies selling their products to non-French customers, for the purposes of auditing profits and distribution
- Companies selling high value-added products
- Companies that reacted to the shut down of the shop (implementation article 283bis)
- Comparison with CESOP data

Specific issues with e-commerce audit : recovery



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