



Developments at EU level for the fight against VAT fraud

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Overview

**VAT fraud in the
EU**

**Framework for
cooperation at
EU level**

**Developments
in the EU for the
fight against
VAT fraud**

VAT fraud in the European Union

- [VAT gap Report 2025](#)
 - VAT Compliance Gap - 128 billion €
 - Actionable VAT policy gap - 742 billion €
- [Report on VAT gap due to MTIC fraud](#)
 - MTIC Gap - 12-32 billion €
- [Mind the gap Report](#)
 - First country-by-country overview to underpin the analysis of tax gaps and the effectiveness of tax administrations in the EU. The report builds a basis for future action at EU level.



Cooperation at EU level

Classical tools for the administrative cooperation and combating fraud in the field of VAT Regulation 904/2010

**Eurofisc network:
exchange of risk signals
joint analysis**



**Analytical tools:
TNA and CESOP**

Access to sources of information (VIES, EUCARIS, customs database)

Cooperation at EU level - Eurofisc results

SUPPORTING THE FIGHT AGAINST VAT FRAUD IN THE EU

EUROFISC ACHIEVEMENTS IN 2024*



6 147
FRAUDSTERS IDENTIFIED
W1: 4 060 / W2: 2 087

THIS INCLUDES

3 886
MISSING TRADER FRAUD
CASES IDENTIFIED
W1: 2 541 / W2: 1 345

€13.8 billion
IN FRAUDULENT
OR SUSPICIOUS
TRANSACTIONS
UNCOVERED

W1: 12.1 / W2: 1.7

206
NETWORKS
OF TRADING
COMPANIES
CONSIDERED AT
HIGH-RISK OF
FRAUD

W1: 125 / W2: 81

2 665
SUSPICIOUS
FRAUDSTERS
DEREGISTERED
FOR VAT

W1: 2 351 / W2: 314

812
COMPANIES LINKED
TO FRAUDULENT
ACTIVITIES IN
THE EU

W1: 653 / W2: 159

W1: MTIC fraud, and as from 2021 also CP42 fraud

**Extracted from TNA on February 27, 2025*

W2: means of transports. It uses TNA as from 2023

Developments (I) - ViDA

- [Adoption of the VAT in the Digital Age package – March 2025](#)
 - [Implementation Strategy-ViDA](#)

- **Platforms**

New rules on passenger transport and short-term accommodation.

- **Single VAT Registration**

Measures to avoid multiple registrations & to better secure IOSS

- **Digital Reporting Requirements + e-invoicing**

To assist MS to improve the control process of B2B transactions with real time and granular information



Developments (II) - VAT administrative cooperation

- Need to “break the walls” among anti-fraud actors: [proposal](#) to strengthen cooperation with law enforcement bodies
- Amendment of [Regulation 904/2010](#) strengthening the cooperation with the EPPO and OLAF
- Crucial role of the [EPPO](#) with regards to prosecution of criminal organizations
- Administrative investigations of [OLAF](#) in customs procedures with fraud inextricably linked to VAT fraud

Developments (III) - Other measures

- Strengthening the Import One-Stop Shop (IOSS)
- Project Groups enhancing E-Commerce Controls
- Customs Reform



Conclusion



Enhanced data sharing and analytical tools



Digitalisation of VAT controls



Stronger cooperation of tax authorities with other anti-fraud actors



THANK YOU FOR
YOUR ATTENTION!

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