BACKGROUND NOTE

IOTA Workshop *"Use of Modern Analytical Techniques and IT Solutions to Identify Organised Tax and VAT Fraud"*
11-12 November 2026 Sofia, Bulgaria

BACKGROUND

Tax and VAT fraud are becoming more complex, dynamic and organised. Fraud schemes increasingly involve multiple actors, cross-border structures and fast-moving transaction chains. These developments lead to significant losses of tax and VAT revenue and undermine the fairness and integrity of the tax system.

At the same time, tax administrations have access to far more data than before, both nationally and internationally. The volume, variety and velocity of data require tax administrations to develop and deploy modern analytical techniques and IT solutions in order to identify significant cases of organised tax and VAT fraud at an early stage.

New analytical approaches, including advanced data mining, network analysis, anomaly detection, machine learning and other artificial intelligence techniques, are increasingly used, but administrations are at a different level of maturity in applying these tools. There is therefore a strong need to share practical experience on what works, which analytical techniques and tools are effective and how to organise collaboration between analysts, IT specialists and auditors in the fight against organised tax and VAT fraud.

This workshop is designed to provide a platform for IOTA member tax administrations to exchange practical experience on the use of analytical techniques and IT solutions to identify organised tax and VAT fraud, with a focus on approaches that have demonstrably improved early detection and the effectiveness of anti-fraud actions.

OBJECTIVES

The overall objective of the workshop is to identify and share concrete analytical techniques and IT solutions that have proven effective in detecting significant cases of organised tax and VAT fraud.

More specifically, the workshop aims to:

- Present good practices from tax administrations that use modern analytical tools and methods to detect organised tax and VAT fraud;
- Demonstrate how data from different sources (national and international) can be combined and analysed to identify complex fraud schemes;
- Explore how new technologies, such as machine learning, network analysis, and behavioural analytics, can be operationalised in a tax administration context;

- Discuss how analytical results can be translated into concrete operational actions, improved case selection and more effective investigations.

EXPECTED OUTCOMES

By the end of the workshop, participants are expected to:

- Be familiar with a range of good practices and case examples of using analytical techniques and IT solutions to identify organised tax and VAT fraud;
- Identify opportunities to apply new techniques and optimise internal processes and workflows at national level;
- Improve their capacity to conduct administrative investigations of organised tax and VAT fraud, supported by analytical results.

METHODOLOGIES

This workshop is designed as a practical, experience-based event. Its core elements are presentations of selected case studies that illustrate working methods, challenges, and best practices in how member tax administrations address fraud, in particular organised tax and VAT fraud.

The workshop will be delivered through a combination of plenary presentations, question-and-answer (Q&A) sessions and group discussions.

The plenary presentations will provide the main analytical and technical input. They will focus on;

- Analytical methods and models used to identify organised tax and VAT fraud, such as risk-scoring models, network analysis, anomaly detection, machine learning, behavioural analytics and other artificial intelligence techniques
- Tools and techniques that operationalise these methods in practice, for example, analytical platforms, dashboards, scoring engines and workflow systems that support risk assessment, case selection and investigations
- Case studies demonstrating how these analytical methods, models and tools have been applied to detect and address complex and organised fraud schemes, including the results achieved and key lessons learned.

Each case study may focus on one of the above elements, or combine several of them in a single, integrated example.

Following the plenary presentations, the participants will have the opportunity to raise questions and explore the topic further during the Q&A sessions.

The group discussion sessions will provide an opportunity for the participants to reflect on their own experiences, share their approaches, discuss problems, and consider solutions to any outstanding issues through an open exchange of information. These sessions are intended to combine conceptual input, practical examples, and peer-to-peer learning through open discussion.

TARGET AUDIENCE

The delegates attending this workshop should be experts specialising in tax and VAT fraud issues within their tax administrations, including tax auditors, data analysts and IT experts.

They should have an advanced knowledge of the topics to be addressed during the workshop and be in a position to express opinions on the effectiveness of their current practices in discussion with other delegates.

REQUESTED INPUT

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have sufficient language skills for active participation in English.