IOTA
Intra-European Organisation of Tax Administrations

IOTA Workshop

"Use of Modern Analytical Techniques and IT Solutions to Identify Organised Tax and VAT Fraud"

11 - 12 November 2026
Sofia, Bulgaria

DRAFT AGENDA

All indicated times are Central European Time (CET).

TUESDAY, 10 NOVEMBER 2026

18:00 – 18:45	Preparatory meeting for speakers and discussion group chairs › *Venue: Metropolitan Hotel Sofia, Bulgaria (Plenary Room: Sofia)*

WEDNESDAY, 11 NOVEMBER 2026

Day 1 Theme: Fraud landscape, core analytical methods and practical case studies

Day 1 establishes a shared understanding of the current threat landscape for organised tax and VAT fraud and the main typologies involved. It then explores the core analytical methods and IT solutions used to detect such fraud and illustrates their practical application through concrete case studies. This provides the strategic and methodological foundation for the more technical and project-oriented discussions on Day 2.

09:00 – 09:20 Opening session – Welcome & Introduction

Welcome remarks, overview of agenda, objectives and expected outcomes of the workshop.

- Opening Speech by High-Ranking Official, **Bulgaria**
- **IOTA Secretariat**

09:20 – 09:50 Getting to Know You

Brief introduction of delegates in small groups at the plenary.

09:50 – 10:50 Plenary Session 1: The Evolving Landscape of Organised Tax Fraud and Analytical Frameworks for Detection

This session will explore how tax administrations can respond to the evolving landscape of organised tax and VAT fraud by developing suitable analytical frameworks and IT architectures *for fraud detection. It will highlight current trends in complex, dynamic and organised fraud schemes, and the strategic challenges they pose. It will then examine how modern data architectures (ingestion, integration, data lakes/warehouses), advanced analytics and integrated digital solutions can support early detection, risk assessment and more effective operational responses.*

- **Presentation 1: Direct Tax Fraud**
  "*The Evolution of HMRC's Third-Party Data Risking Approach*" by Bryan Foulger, **United Kingdom**
- **Presentation 2: VAT Fraud**
  "*From Data to Action: Advanced Analytics and Cross-Border Cooperation in the Fight Against VAT Fraud*" by Marina Marinelić and Serge Hollerich, **Eurofisc**
- **Q&A**

10:50 – 11:20 Coffee Break and Commemorative Photo

11:20 - 12:40 Plenary Session 2: Methods and Models for Fraud Detection (Joint Tax/VAT)

This session will provide deep dives into core analytical techniques used to detect organised tax and VAT fraud, including risk-scoring models (feature engineering, model selection and validation), network analysis (graph construction, key metrics), and anomaly detection (rule-based, statistical and machine-learning approaches).

*The emphasis is on **analytical tools that have proven effective in identifying organised fraud** and supporting better case selection.*

- **Presentation 3:**
  "*Analytical Tools in Identifying VAT Fraud*" by Haewook Jung, **Republic of Korea**
- **Presentation 4:**
  "Exploited identities as a crime instrument; analysis, conclusions, and the impact of eIDAS 2.0" by Jesper Lundin and Robert Turzo, **Sweden**
- **Q&A**

12:40 – 13:40 Lunch

13:40 - 14:40 Plenary Session 3: Case Studies (Joint Tax/VAT)

This session will present selected case studies that illustrate how analytical techniques and IT solutions are applied in practice to identify organised tax and VAT fraud. The case study is expected to cover fraud pattern and context (tax and/or VAT, domestic and/or cross-border), data sources and preparation (national and international), analytical techniques and tools used, system architecture and workflow (from analytical detection to *audit/investigation), operational outcomes (cases detected, revenue recovered, process changes) and key lessons learned.*

The focus is on concrete examples where analytical techniques and IT solutions have demonstrably improved early detection and the effectiveness of anti-fraud actions.

- **Presentation 5:**
  "*Non-Resident Tax Compliance Project*" by Rafael Padilla, **Spain**
- **Presentation 6:**
  "*Identifying and Mapping International Cross-Invoicing VAT Fraud Networks*" by Sándor Gazda, **Hungary**
- **Q&A**

14:40 – 15:10 Coffee Break

15:10 – 16:40 Group Discussion Session 1: Reflections on Analytical Practices and Case Studies

Participants will join facilitated discussion groups to reflect on the key themes and insights from Plenary Sessions 1 and 2, and the case presentations from Plenary Session 3. Discussions will focus on:

- *Which techniques, tools, workflows from the case studies are most transferable to your administration?*
- *Main technical and organisational barriers (data, tools, skills, processes) and how they might be addressed.*
- *Practical lessons learned and how successful approaches can be adapted to different national contexts.*

The session aims to encourage the exchange of experiences, identify practical lessons learned and explore opportunities for adapting successful approaches within different national contexts.

- **Work Groups**

16:40 End of Day 1

18.00 – 22.30 Social Event and Dinner organised by the National Revenue Agency of the Republic of Bulgaria

- *Venue (TBC), Dress Code: Smart Casual*

THURSDAY, 12 NOVEMBER 2026

Day 2 Theme: Advanced Analytics, Work-In-Progress Case Studies and Operationalisation

Building on the foundations established on Day 1, Day 2 focuses on how tax administrations are developing and implementing advanced analytical approaches to tackle organised tax and VAT fraud. The emphasis is on work in progress and planned *initiatives using techniques such as machine learning, behavioural analytics and new data sources. Participants will explore how to move from concepts and pilots to operational solutions, and how to collaborate across administrations to address common challenges.*

09:00 – 09:10 Welcome to Day 2

- **IOTA Secretariat**

09:10 – 10:40 Plenary Session 4: Advanced analytics, including AI, for organised fraud (Joint Tax/VAT)

Building on the landscape and established practices from Day 1, this session will present the technical and methodological toolbox for advanced analytics, including projects using machine learning and other artificial intelligence techniques, behavioural analytics initiatives (conceptual design, pilot work and expected use cases) and implementation issues (data preparation, infrastructure, governance and skills).

The focus is on methods, concepts and solution design across use cases on how models are designed, trained, validated and governed in tax administration contexts and how systems and workflows are set up to integrate analytical outputs into risk management, case selection and investigations.

- **Presentation 7:**
  "*Advanced analytics IT tool fighting against VAT fraud: Eurofisc TNA*" by Sara Cattarin, **Italy**
- **Presentation 8:**
  Presentation by Akaki Chkhaidze, **Georgia**
- **Q&A**

10:40 – 11:10 Coffee Break

11:10 – 12:45 Plenary Session 5: Work-In-Progress and Planned initiatives

This session will present ongoing or planned cases and projects related to organized tax and VAT fraud, with limited or no results yet. While Plenary Session 4 focuses on general methods and toolbox, this session focuses on concrete initiatives in specific administrations and "how we are doing it in practice", including problem definition and objectives, planned or ongoing analytical approach and IT solution, data sources, current status and anticipated benefits and main risks or challenges.

- **Presentation 9:**
  "*The Bulgarian Project: Strengthening the tax fraud investigation capacity of the Bulgarian National Revenue*

Agency (Phase I)" by Petya Staneva and Rumen Milanov, **Bulgaria**

- **Presentation 10:**
  "*A Data-Driven Approach to Fraud Handling: An Overview of the Norwegian Risk Model*" by Martin Iver Jacobsen, **Norway**
- **Presentation 11:**
  "*IOTA Digital Collaboration Lab on IT Tools and Analytics for Tax Fraud Risk Detection*" by **IOTA Secretariat**
- **Q&A**

12:45 – 14:00 Lunch

14:00 - 15:30 Group Discussion Session 2: Shaping future work and collaboration

Participants will join facilitated discussion groups to reflect on Plenary Session 4 and 5. Discussions will focus on:

- *How to turn analytical concepts and pilots into operational tools and workflows that help identify organised tax and VAT fraud*
- *Common obstacles in ongoing or planned projects (data access, IT constraints, skills, governance)*
- *Opportunities for bilateral or multilateral cooperation (sharing methods, tools, code, training, collaboration between data analysts, IT specialists and auditors).*

The session aims to help participants use advanced analytical techniques and IT solutions more effectively to identify organised tax and VAT fraud and agree on practical next steps and collaboration opportunities to improve fraud detection.

- **Work Groups**

15:30 – 16:00 Coffee Break

16:00 – 16:45 Plenary Session 6: Feedback from Group Discussions

Outcomes from the group discussions from Day 1 and 2 will be presented and discussed in plenary. Participants will have the opportunity to comment, ask questions, and share reflections.

- **Chairpersons of Discussion Groups**
- **IOTA Secretariat**
- **Q&A**

16:45 – 17:00 Wrap-up & Conclusions

Summary of the workshop discussions, key takeaways, and next steps.

- **IOTA Secretariat**

17:00 End of the Workshop