Project EU CYBER VAT

Introduction

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The problem

Cyber-VAT fraud threatens EU financial interests

ICT facilitates fraud in transactions and payments

Crimes are transnational and often anonymous

Hard to detect, hard to combat

The project: EU CYBER VAT

The **general objective** of the project was to assess the adequacy of the current legal framework at EU and Member State level with regard to combating cyber-VAT fraud and to propose solutions to make it more effective and efficient.

Project "EU CYBER VAT. Fighting cyber VAT fraud in the EU: a comparative criminological and criminal law study"

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The project: EU CYBER VAT

The **specific objectives** of the project were:

i) To provide an analysis of cyber-VAT frauds in the European Union from an empirical criminological point of view

ii) To provide an account of the transposition of EU criminal law into national legislations to specifically prevent and combat cyber-VAT fraud and an account of the differences between the relevant national legislations of the Member States as well as national best practices;

ii) To elaborate, from the dual perspective of substantive criminal law and criminal procedure, recommendations and proposals

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The workflow

WP1 – Project Management

Administrative & financial coordination | Scientific coordination and quality assurance

WP2 – Cyber-VAT fraud: comparative, criminological, and criminal law analysis

Identify and describe new forms of cybercrime affecting the EU's financial interests, including tax evasion

Map Member States' legislation relevant to cyber-VAT fraud, covering both criminal offences and procedural tools for detection and investigation

Examine the intersection between cyber-VAT fraud and e-commerce regulation

Assess gaps in criminal law protection against cyber-VAT fraud at EU level, in Member States' transposition, and in national legislation

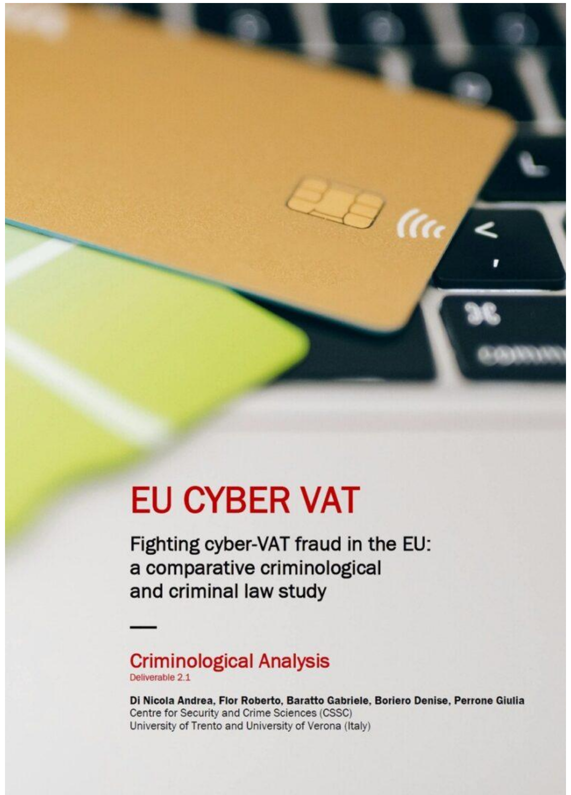
WP3 – Report, recommendations, and project dissemination

Develop recommendations and best practices for policymakers and stakeholders

Implement dissemination, communication, and networking strategies for relevant stakeholders and experts

Ensure sustainability beyond the project through applied projects, network consolidation, and multidisciplinary training at national and international level

Results


EU CYBER VAT
Fighting cyber-VAT fraud in the EU:
a comparative criminological
and criminal law study
Criminological Analysis
Deliverable 2.1
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EU CYBER VAT
Fighting cyber-VAT fraud in the EU:
a comparative criminological
and criminal law study
Comparative Study
Deliverable 2.2
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EU CYBER VAT
Fighting cyber-VAT fraud in the EU:
a comparative criminological
and criminal law study
Policy Recommendations
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EU CYBER VAT
Fighting cyber-VAT fraud in the EU:
a comparative criminological
and criminal law study
Final Report
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Thank you for your attention!

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