

(English version)

**Question for written answer E-000896/26
to the Commission
Siegbert Frank Droese (ESN)
(4 March 2026)**

Subject: Combating VAT carousel fraud in the EU

What specific measures is the Commission taking or planning to take to combat VAT carousel fraud (MTIC Fraud) more effectively?

Submitted: 4.3.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(11 May 2026)**

The Commission acknowledges the serious threat posed by Missing Trader Intra-Community (MTIC) fraud largely driven by organised crime, with results in estimated annual value added tax (VAT) losses from EUR 12.5 billion to EUR 32.5 billion between 2010 and 2023.

MTIC fraud is mentioned in the European Multidisciplinary Platform Against Criminal Threats ⁽¹⁾. While Member States hold the primary responsibility for fighting VAT fraud, the Commission actively supports these efforts.

The digital reporting requirements and the central VAT information exchange system as part of the ‘VAT in the Digital Age’ package ⁽²⁾ will provide Member States as of July 2030 with real-time information on cross-border transactions that enhance the detection of MTIC fraud.

The Commission has also proposed a targeted amendment to the regulation on administrative cooperation and combating fraud in the field of VAT ⁽³⁾ that strengthens collaboration between tax authorities, the European Anti-Fraud Office (OLAF) and the European Public Prosecutor’s Office (EPPO).

Additionally, the Commission provides technical and financial support to Eurofisc ⁽⁴⁾. Finally, to strengthen the response against criminal networks in the context of the ongoing anti-fraud architecture (AFA) review ⁽⁵⁾, the Commission is assessing ways to improve the protection of the EU’s financial interests, including through better prevention and combating VAT fraud.

A Commission Communication on the AFA review is planned for the end 2026. The Commission is also exploring possible amendments to the founding regulations of key anti-fraud actors, such as OLAF, EPPO, Eurojust ⁽⁶⁾ and Europol ⁽⁷⁾, and to the directive on the fight against fraud to the EU’s financial interests by means of criminal law ⁽⁸⁾.

⁽¹⁾ The European Multidisciplinary Platform Against Criminal Threats (https://home-affairs.ec.europa.eu/policies/internal-security/law-enforcement-cooperation/empact-fighting-crime-together_en), is a security initiative driven by EU Member States to identify, prioritise and address threats posed by organised and serious international crime.

⁽²⁾ https://taxation-customs.ec.europa.eu/news/adoption-vat-digital-age-package-2025-03-11_en.

⁽³⁾ <https://eur-lex.europa.eu/eli/reg/2010/904/oj/eng>.

⁽⁴⁾ The EU network of Member State experts combating VAT fraud https://taxation-customs.ec.europa.eu/taxation/vat/vat-and-administrative-cooperation/eurofisc_en.

⁽⁵⁾ Launched with the White Paper of 16 July 2015 — <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025DC0546>.

⁽⁶⁾ European Union Agency for Criminal Justice Cooperation.

⁽⁷⁾ European Union Agency for Law Enforcement Cooperation.

⁽⁸⁾ <https://eur-lex.europa.eu/eli/dir/2017/1371/oj/eng>.