

Linking the VAT gap results to compliance risk analysis: the Italian experience

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Alessandra Marcelletti

Economic Analyst
Economics and Statistics Research Office
Italian Revenue Agency
Alessandra.marcelletti@agenziaentrate.it

Outline



The use of VAT gap to steer compliance



Integrating e-invoicing data in the VAT gap estimation

VAT gap & compliance risk analysis

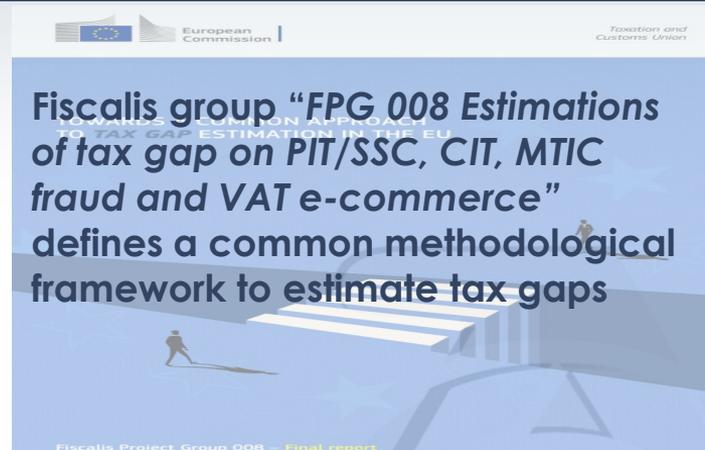
Background notes

About VAT gap

Periodic estimation of the VAT gap through top-down and bottom-up method

RELAZIONE SULL'ECONOMIA NON OSSERVATA
E SULL'EVASIONE FISCALE E CONTRIBUTIVA
ANNO 2025

(art. 10-bis.1 c. 3 Legge 31 dicembre 2009, n. 196)



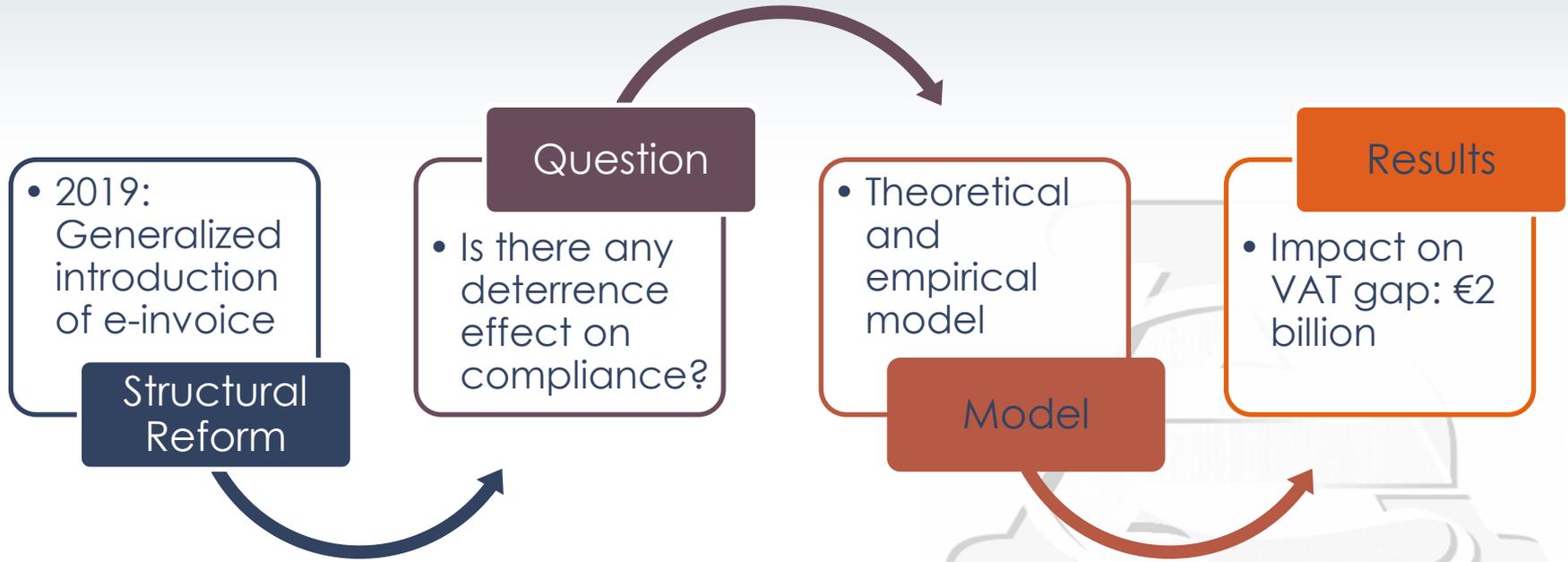
Fiscalis group "FPG 008 Estimations of tax gap on PIT/SSC, CIT, MTIC fraud and VAT e-commerce" defines a common methodological framework to estimate tax gaps

About e-invoice

Since January 2019, e-invoicing was made mandatory for all supplies of goods and services in B2B and B2C transactions

The use of VAT gap to steer compliance

1. Quantification of the impact of mandatory e-invoice on VAT gap



The use of VAT gap to steer compliance

2. The internal use of the VAT gap: provincial monetary budget & performance

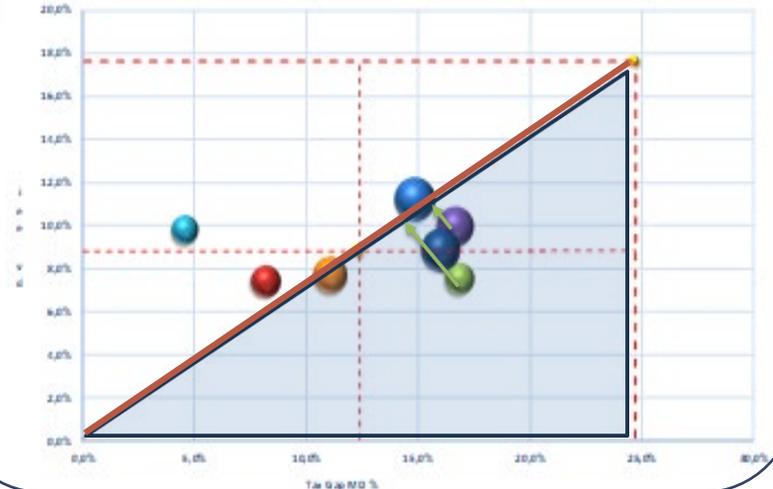


How can we assess the performance of the Provincial Directorates (PDs)?
How much monetary recovery can be required from the DPs?

Baseline indicator: Assessment gap

1. Homogenous Cluster of PDs
2. Derive two indicators:
 - $IEE\ VD = \text{Collected amount tax} / \text{weighted Tax gap}$
 - $\text{Tax gap\% (intensity)} = \text{Assessment Gap} / \text{Tax Revenues}$
3. Position DPs in the matrix with IEE VD and Tax gap%
4. **Define benchmark (bisector)**
5. **Budget rule = DP's distance from the bisector**

 **Annual limit of 33%**



Integrating e-invoice data in the estimation



FISCALIS group 008 «Estimation of tax gaps» provides a common methodological framework to estimate MTIC and e-comm

MTIC compliance gap=
VAT as in the domestic sales e-invoice
VS
Remitted VAT

In 2023 the total amount of VAT evaded by MT is around €1.2 billion

Integrating e-invoice data in the estimation

1. Identify the MT assigning a «probability» of being MT

Group the “eligible” population

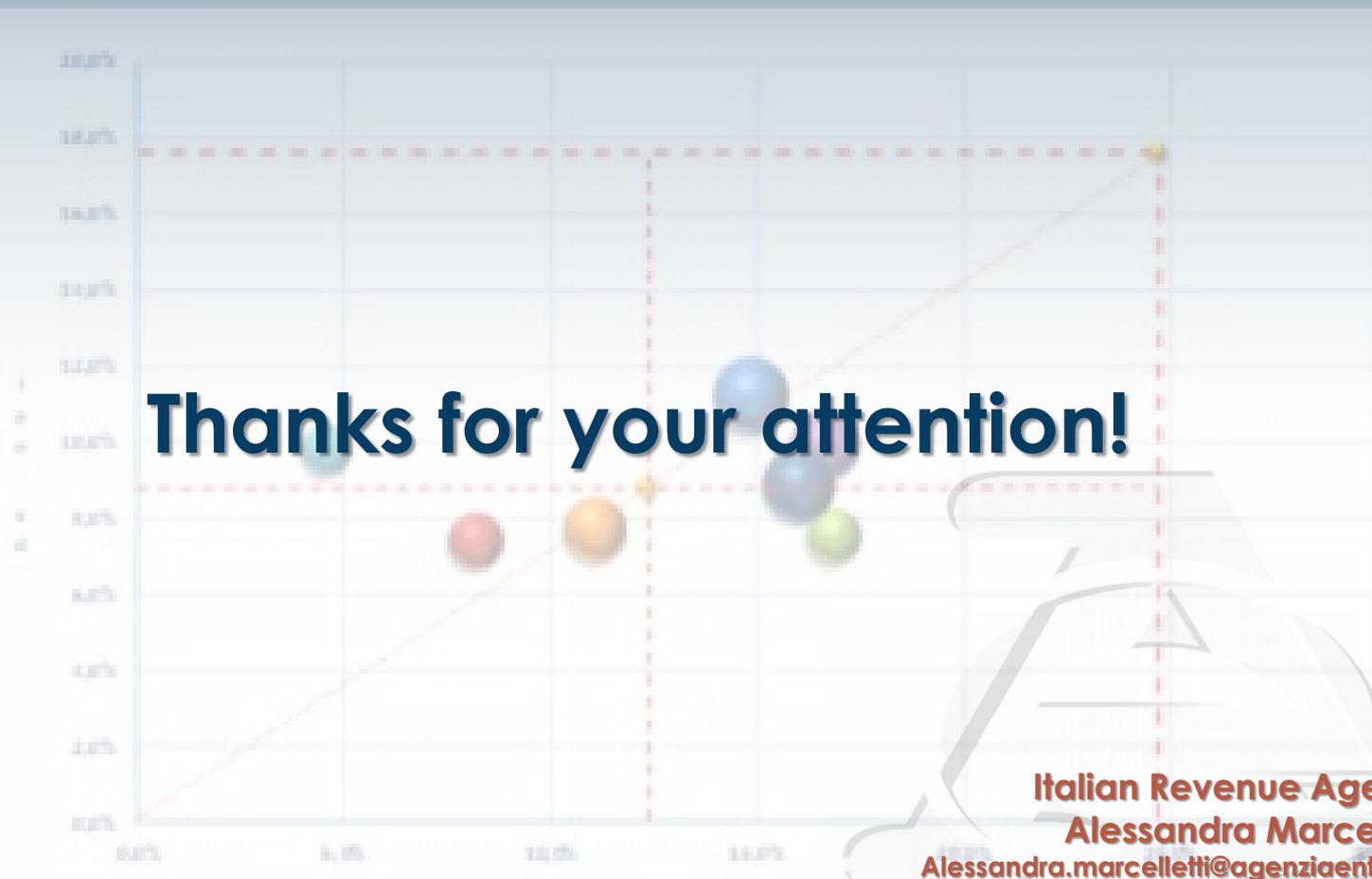
- Listed in VIES as recipient of intra-Community supplies;
- **Domestic market sales (e-invoice);**
- VAT payments (yes/no);
- Officially deregistered for VAT (yes/no)

Profile the MT

- **Total sales**
- **ICT sector**
- **Ratio between domestic acquisition and sales**
- Filled VAT return
-

2. Compute the MTIC gap

$$MTIC\ gap = \text{Evaded tax amount} * \text{prob of being MT}$$



Thanks for your attention!

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