

The SCAN-VAT platform as a tool to support intelligence sharing among tax administrations in tackling VAT/GST fraud risks and non-compliance

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Recalling the background

- **Strong global e-commerce growth**, creating increasingly important VAT revenue risks and risks of competitive distortions between traditional and (foreign) online suppliers.
- **Growing number of countries have implemented / are implementing “remote vendor-collection regimes”** for collecting VAT from non-resident suppliers, based on OECD guidance.
- **A proper compliance risk strategy is required** to support and, if needed, enforce compliance with these regimes to maintain their effectiveness and avoid adverse impact on tax morale.
- **The OECD has stepped up** to support VAT administrations’ compliance risk management strategies.
- **The Secure Community for tax Administrations Network – VAT (SCAN-VAT)** is a central element the OECD’s work to support VAT administrations’ enforcement capacity.



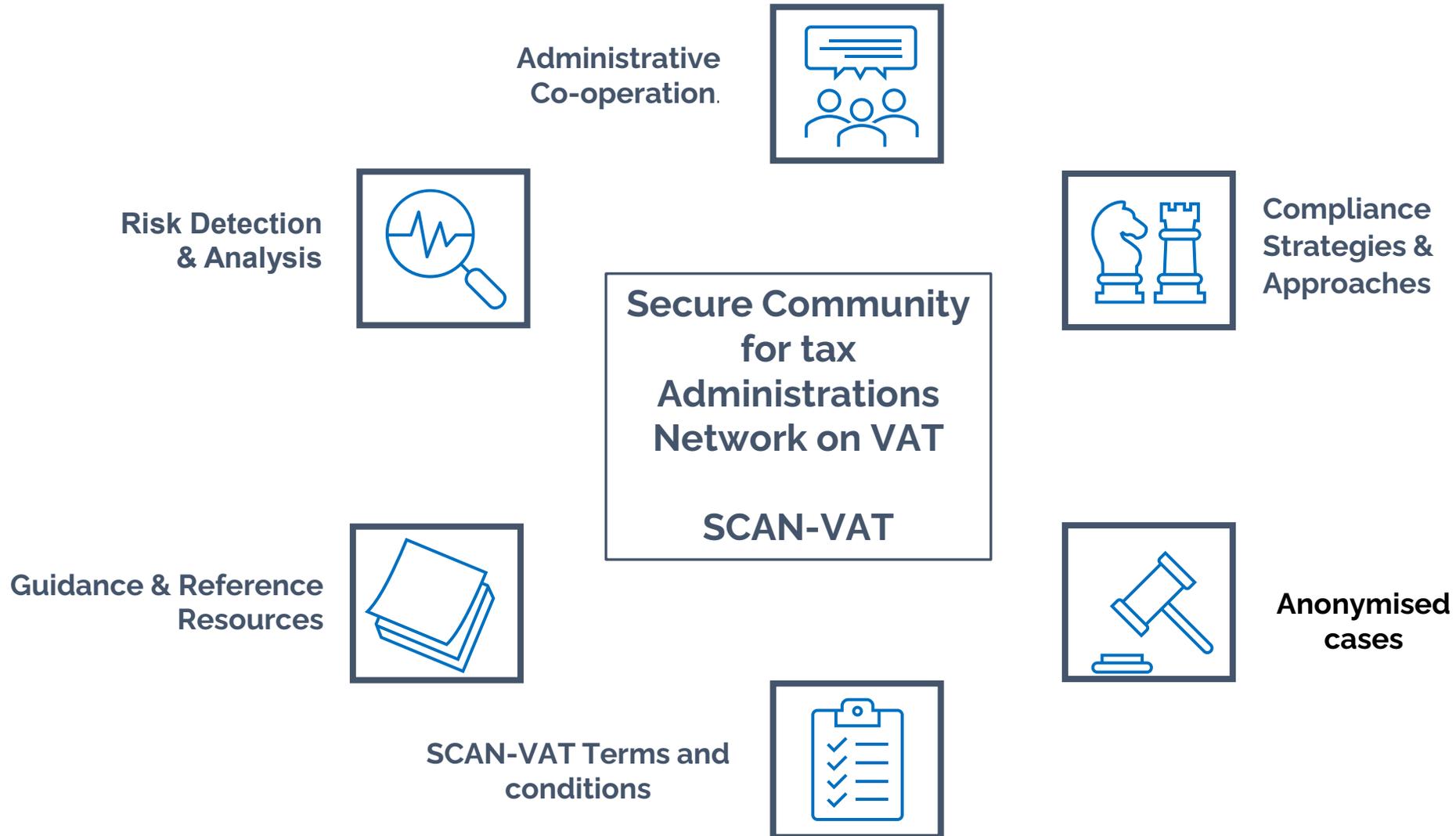
SCAN – VAT: Key functions

- An online repository containing intelligence, analysis, strategies and approaches relevant to combatting VAT non-compliance and fraud, including:
 - ✓ Anonymised cases.
 - ✓ Observations on behavioural trends.
 - ✓ Details of risk detection and compliance strategies undertaken.
 - ✓ Guidance notes
 - ✓ Templates for engaging with non-resident taxpayers.
- A secure space promoting networking between members
 - Can lead to bilateral/multilateral discussions and actions.

An online secure OECD managed platform open to all interested jurisdictions



SCAN-VAT: Online structure





SCAN-VAT: An evolving & effective community...

- Practical value of SCAN-VAT has already been demonstrated, building on participating VAT administrations' active contributions
 - ✓ Example : SCAN-VAT information on one jurisdiction's publicly available list of non-compliant businesses has been used to:
 - Identify non-compliant businesses in another jurisdiction.
 - Confirm a high level of compliance in a third jurisdiction (most of the businesses listed were complying with obligations there)
 - ✓ Example : Posting of information on certain high non-compliance risk sectors/industries has informed the risk management policies of other jurisdictions and prompted discussions on possible joint compliance activities.

For further information, please email scan-vat@oecd.org.