

Workshop on New Perspectives on Tax Fraud Detection

Organised by:

Athens University of Economics and Business (AUEB)

With the support of:

Tax Administration Research Centre (TARC), University of Exeter

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Date: December 1, 2025

Venue: Athens University of Economics and Business, Troias Building Slider,
Room 203, Troias 2, Athens 11362

(For online participation click [here](#) and registration is required through this [form](#))

Duration: One-day workshop

Opening Note

VAT fraud remains one of the most significant challenges to modern tax systems, undermining revenue and distorting fair competition. Understanding the structure of fraudulent activity—often organised through complex transaction networks—is essential for effective detection and prevention. This workshop, jointly organised by the Athens University of Economics and Business (AUEB) with the support of the Tax Administration Research Centre (TARC) at the University of Exeter brings scholars working on research that investigates policy aspects of VAT, the role of technology in fraud, and the analytical structure of fraudulent behaviour. On the policy side, it brings together policymakers and practitioners with deep operational knowledge of VAT administration and enforcement. In doing so, it explores the growing role of data—its availability, quality, integration, and use—in modern tax and tax-administration policy, emphasising how data-driven analytics and digital tools can reshape risk management, audit selection, and real-time compliance controls.

Program

09:00 – 09:35	<p>Registration and welcome</p> <p>Welcome address</p> <p>Vangelis Vassilatos</p> <p>(Head of the Department of Economics)</p>
<p>VAT Networks and Policy</p> <p>Chair: Konstantinos Eleftheriou</p>	
09:35 – 10:10	<p>Presentation 1 and Q&A</p> <p>Konstantinos Bourazas</p> <p>(Athens University of Economics and Business)</p> <p><i>“Targeting coordinated VAT fraud: A data-driven framework for risk-based enforcement”</i></p> <p>(with Angelos Alexopoulos and Christos Kotsogiannis)</p>
10:15 – 11:50	<p>Presentation 2 and Q&A</p> <p>Florian Grosset-Touba</p> <p>(CREST, ENSAE, Institut Polytechnique de Paris)</p> <p><i>“Attacking networks of tax evasion: Theory and evidence from Paraguay”</i></p> <p>(with Michael Best, Gaston Pierri, Evan Sadler, and Panos Toulis)</p>
10:55 – 11:10	<p>Coffee Break</p>
11:10 – 11:45	<p>Presentation 3 and Q&A</p> <p>Thiess Buettner</p> <p>(Friedrich-Alexander-Universität Erlangen-Nürnberg)</p>

	<p><i>“Does it matter who remits the VAT? Reverse charge and input sourcing”</i></p> <p>(with Leon Hoegner and Annalisa Tassi)</p>
11:45 – 13:35	Lunch Break
<p>Networks through graphs</p> <p>Chair: Petros Dellaportas</p>	
13:35 – 14:10	<p>Presentation 4 and Q&A</p> <p>Maria Oskarsdottir</p> <p>(University of Southampton, Reykjavik University)</p> <p><i>“Understanding loan default predictions through networks: Dynamic graph models and human-centred explainability”</i></p>
14:15 – 14:50	<p>Presentation 5 and Q&A</p> <p>Leman Akoglu (online)</p> <p>(Carnegie Mellon)</p> <p><i>“Graph-based anomaly detection: Methods and applications”</i></p>
14:50 – 15:10	Coffee break
<p>Fraud and Technology</p> <p>Chair: Thiess Buettner</p>	
15:10 – 15:45	<p>Presentation 6 and Q&A</p> <p>Mazhar Waseem</p> <p>(University of Manchester)</p> <p><i>“At what cost? Curtailing tax evasion in the digital world”</i></p> <p>(with Muhammad Ahmed, Mohamed Badran, Nasreen Nawaz)</p>

15:50 – 16:25	<p>Presentation 7 and Q&A</p> <p>Angelos Alexopoulos</p> <p>(Athens University of Economics and Business)</p> <p><i>“Buyers as auditors in the fuel market: Evidence from administrative data”</i></p> <p>(with Christos Kotsogiannis and Christos Mylonakis)</p>
16:25-16:30	Short Coffee break
16:30 – 17:55	<p>Round Table Discussion: Positioning data access as a strategic priority in tax and tax administration policy</p> <p>Chair: Christos Kotsogiannis</p> <p>Patrício Alberto Barra Aelóiça (IMF) (online), Eduardo Jiménez (OECD) (online), Natasa Miaouli (Hellenic Fiscal Council), George Pitsilis (IAPR) (online), Mick Thackray (HMRC) (online), John Tsoukalas (Hellenic Parliamentary Budget Office, Adam Smith Business School)</p>