

VAT FRAUD Investigation in Madagascar

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Introduction

- VAT is the primary fiscal resource of the Madagascar. It occupies 49 percent on average each year.
- But when analyzing the tax adjustment amounts, VAT comes first (56%). this means that there is a lot of VAT fraud

1. VAT Fraud

- Accounting and reporting fraud
- VAT Fraud refund
- International VAT fraud

2. Tax Administration actions to combat VAT fraud

- Reorganization of the VAT management structure
- reform of tax texts concerning VAT (2008)
- Digitalization responding to technological developments and risks in terms of VAT fraud (online VAT annex, data-matching, Cash registers, declaration online...)
- ...

3. Challenges

- implementation of regulations for online sales (e-commerce) and online services,
- design tax laws on tax crime
- E-invoicing
- electronic inventory management

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