

CIAT e-IAD — Costa Rica’s AI anomaly detector for e-invoice fraud

AI in the Public Sector · Good practice · Costa Rica

Quality score: 73/100

Evidence strength: Observational / pre–post

Summary

Costa Rica’s tax directorate uses the open-source CIAT e-IAD ML model to detect anomalies in e-invoices. By 2026 it exposed a **■80 billion** fraud network of ~200 taxpayers and recovered **■8 bn** in 2025. CIAT has since deployed it in Guatemala and Rio Grande do Sul.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	2/3
Transparency, fairness & accountability	2/3
Transferability / demonstrated replication	3/3
Scalability beyond pilot	2/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-06-21

[Dirección General de Tributación, Ministerio de Hacienda](#) — accessed 2026-06-21

[Microsoft customer story — CIAT e-IAD in Costa Rica \(June 2023\)](#) — accessed 2026-06-21

[El Financiero CR — AI exposes ■80 bn fraud scheme \(April 2026\)](#) — accessed 2026-06-21

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