

Cross-Referencing Every Taxpayer — Malta's SAS-Powered AI Push Against VAT and Tax Evasion

AI in the Public Sector · Good practice · Malta

Quality score: 80/100

Evidence strength: Observational / pre–post

Summary

Malta committed €3m to deploy SAS AI tools that cross-reference registries and bank data to flag VAT fraud; officials attribute most of a €650m year-on-year 2024 revenue rise to the tools, with VAT refunds now processed within a month instead of three to four.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	3/3
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 2026-08-15

[Malta Tax and Customs Administration \(MTCA\), Ministry for Finance](#) — accessed 2026-08-15

[SAS Customer Story: Malta Tax and Customs Administration](#) — accessed 2026-08-15

[VATupdate: Malta's AI Tools Boost Tax Revenue by €650 Million, Streamline VAT Processes in 2024](#) — accessed 2026-08-15

[MaltaToday: Finance ministry introduces AI-powered software to detect tax evasion](#) — accessed 2026-08-15

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