

FURS's eDIS VAT Risk-Scoring — Slovenia's Machine-Learning Models for Refund and Return Fraud Detection

AI in the Public Sector · Good practice · Slovenia

Quality score: 47/100

Evidence strength: Descriptive / self-reported

Summary

Slovenia's FURS runs two ML risk-scoring models in its eDIS platform — one flags irregular VAT-refund claims since 2019, another scores every VAT return for fraud risk since 2022 — but a civil-society audit found no human-rights or data-protection impact assessment was ever done.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	1/3
Transparency, fairness & accountability	0/3
Transferability / demonstrated replication	2/3
Scalability beyond pilot	3/3
Governance, capability & sustainability	1/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-08-13

[Finančna uprava Republike Slovenije \(FURS\)](#) — Financial Administration of the Republic of Slovenia — accessed 2026-08-13

[OECD Digital Government Scan of Slovenia](#) — accessed 2026-08-13

[Register of AI Use in the Slovenian Public Sector](#) — accessed 2026-08-13

[FURS Annual Report 2024](#) — accessed 2026-08-13

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