

# NAV Online Számla — Hungary's real-time invoice reporting and AI-assisted VAT fraud detection

AI in the Public Sector · Good practice · Hungary

Quality score: 73/100

Evidence strength: Observational / pre–post

## Summary

Hungary requires all businesses to report invoices to NAV in real-time XML since 2021; ML risk-scoring targets suspicious companies before returns are filed. Its VAT compliance gap fell from 21.7% (2013) to 2.3% (2022)—best in the EU—matching each phase of the mandate rollout.

## Key dimensions

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

Evaluated by C-NAPSE

## Data sources

[C-NAPSE web research](#) — accessed 2026-06-25

[Nemzeti Adó- és Vámhivatal \(NAV\)](#) — accessed 2026-06-25

[European Commission — VAT Gap Reports](#) — accessed 2026-06-25

[EC eInvoicing Country Sheet — Hungary 2024](#) — accessed 2026-06-25

[DevelopmentAid — Closing the VAT Gap in Hungary](#) — accessed 2026-06-25

[VATupdate — Hungary AI-Powered Tax Fraud Detection 2026](#) — accessed 2026-06-25

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