

Skattestyrelsen Transaction Network Analysis — Denmark's machine-learning VAT carousel-fraud detector

AI in the Public Sector · Good practice · Denmark

Quality score: 60/100

Evidence strength: Observational / pre–post

Summary

Since 2014 Denmark's Skattestyrelsen has run a real-time ML system flagging suspicious VAT refund claims; it reports ~70% accuracy, is now integrated into the EU Transaction Network Analysis system, with targeted compliance checks finding fraud/errors in 8 of 10 cases.

Key dimensions

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

Evaluated by C-NAPSE

Data sources

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

[Skattestyrelsen \(Danish Tax Agency\)](#) — accessed 2026-06-21

[SKAT.dk – tax compliance checks](#) — accessed 2026-06-21

[vatcalc.com / OECD – AI-driven VAT fraud enforcement](#) — accessed 2026-06-21

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