

STIR — Poland's AI system for real-time VAT carousel-fraud detection

AI in the Public Sector · Good practice · Poland

Quality score: 53/100

Evidence strength: Moderate

Summary

Poland's STIR applies ML to daily bank transactions of 4 million entities to detect VAT carousel fraud in near-real-time; STIR-attributable state savings ≈€133 million in 2019. Transparency concerns: opaque algorithm, account freezes without prior notice, documented by AlgorithmW

Key dimensions

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

Evaluated by C-NAPSE

Data sources

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

[Krajowa Administracja Skarbowa \(Poland National Revenue Administration\)](#) — accessed 2026-06-21

[AlgorithmWatch — Pre-crime at the tax office: How Poland automated the fight against VAT fraud](#) — accessed 2026-06-21

[EU Commission VAT Gap Reports — Poland data](#) — accessed 2026-06-21

[VATupdate — Poland's innovative approach to combat VAT fraud with ML](#) — accessed 2026-06-21

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