

STIR — Poland's Real-Time AI System for VAT Fraud Detection

AI in the Public Sector · Good practice · Poland

Quality score: 60/100

Evidence strength: Moderate

Summary

Poland's tax authority runs ML risk-scoring on daily bank transaction data to flag VAT carousel fraud in near-real time and freeze suspect accounts — credited with narrowing the VAT Gap, though the algorithm is undisclosed and has frozen innocent businesses' accounts.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	3/3
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 2026-08-19

[Krajowa Administracja Skarbowa \(KAS / National Revenue Administration\)](#) — accessed 2026-08-19

[KAS official portal](#) — accessed 2026-08-19

[AlgorithmWatch investigation](#) — accessed 2026-08-19

[Intertax academic article](#) — accessed 2026-08-19

[KAS STIR success announcement](#) — accessed 2026-08-19

Cite this — Evidoria. *STIR — Poland's Real-Time AI System for VAT Fraud Detection*. Persistent ID: 1fe7fd34-6f48-4090-ae80-1dd26abb0460.