VAT Invoice Fraud

Officers of the Central Anti-Corruption Bureau have detained two entrepreneurs suspected of VAT tax fraud. The men allegedly used fictitious expense invoices. The investigation into the case is supervised by the District Prosecutor’s Office in Ostrów Wielkopolski.

On 3 November 2026, officers of the CBA Regional Office in Poznań detained two entrepreneurs operating in the construction sector in the Wielkopolska Voivodeship. According to the findings of CBA officers, both men acted as intermediaries in the circulation of fictitious invoices, making criminal activity a regular source of income. The scheme allegedly took place in May 2022. During the operation, officers seized electronic data storage devices and financial and accounting records.

Issuing and Using False VAT Invoices

Officers of the CBA Regional Office in Poznań are conducting a multi-threaded investigation, supervised by the District Prosecutor’s Office in Ostrów Wielkopolski, into VAT fraud involving a network of business entities. As part of the criminal scheme, these entities introduced false VAT invoices into circulation and recorded them on a large scale. Some of the entities did not conduct any actual business activity and merely issued and circulated VAT invoices that did not reflect genuine business transactions.

The CBA investigation has been expanded and is now being conducted against additional business entities involved in the use of fictitious invoices and tax fraud. The evidence gathered indicates that the detained entrepreneurs, acting pursuant to a premeditated plan and at short intervals, used invoices that did not reflect genuine transactions in order to obtain financial gain and reduce their tax liabilities. The false invoices were included in tax returns, resulting in a reduction in the VAT payable.

The investigation has established that the losses incurred by the State Treasury as a result of the tax fraud amount to nearly PLN 12 million.

Charges and Preventive Measures

The detainees were brought before the District Prosecutor’s Office in Ostrów Wielkopolski, where they were charged, among other offences, with using false VAT invoices and committing fiscal criminal offences.

The prosecutor applied preventive measures against the suspects in the form of police supervision, combined with a ban on contacting other suspects, witnesses or other persons. In addition, assets worth more than PLN 160,000 were secured.

The Investigation Is Ongoing

This is the sixth procedural operation carried out as part of the preparatory proceedings. To date, the prosecutor has brought charges against 17 individuals. Further investigative activities and procedural operations are planned.

CBA Press Team



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