



IOTA

2012/2013

Intra-European Organisation of Tax Administrations
www.iota-tax.org

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Introduction by IOTA Executive Secretary

Dear Readers,

Ever since its establishment, the ultimate aim of the Organisation has always been to assist members in modernising their tax administrations through the exchange of experiences and best practices.

With the evolution of the Organisation, the activities and outputs of IOTA have continuously expanded and become more and more complex now covering a wide range of tax administration issues in different forms of events and publications. In the last few years, more and more emphasis has been put on tangible outputs. The main driving force behind technical publications has been the Area Groups and their Task Teams. In addition, the website and the online databases of IOTA have also been major achievements. To date, IOTA has some 21 to 23 technical taxation events and at least 3-4 publications per year. To achieve this with a staff of 10 persons at the IOTA Secretariat, the active involvement and contribution of the member tax administrations has been of utmost importance. Thanks to this IOTA is by now a widely known European tax organization.

There is always room to improve, though. With this in mind, the Strategy of IOTA for 2012-2017 was put forward by the Executive Council and adopted by the General Assembly on 6 July 2012 in Oslo, Norway. This widely supported document envisages and determines the future development path of the Organisation and contains many new initiatives and approaches to be adapted by IOTA to more effectively and flexibly reflect on real time needs and challenges of its members. The emphasis is on core tax administration issues, innovation, quality and international positioning.



The year of 2013 will inevitably be a challenging one in that careful consideration should be given to the integration of new approaches and working methods into the existing procedures with the widest possible support of the member tax administrations, while at the same time the annual Work Programme of IOTA should be delivered at the usual service standard.

This information booklet aims to give the reader a general overview of IOTA in terms of its history, objectives, structure, statutory bodies, members, partners and activities in 2013. I would like to encourage you to participate in our events and activities throughout the year, hoping that the services offered by our Organisation will again meet your expectations.

Last, but not least, I strongly believe that the implementation of the new IOTA strategy over the years to come will contribute to even higher quality services offered by our common Organisation to the benefit of all its member administrations.

Miklós Kok, Executive Secretary of IOTA



Interview with IOTA President

Since its establishment, IOTA has developed into a mature organisation with a focus on best practice in tax administration. What will be the next steps for further development?

- ⌘ IOTA stands on solid ground, institutionally and financially, and boasts an impressive work programme and additional services provided by its Secretariat and Technical Advisors. With its 46 members, IOTA unites and represents all European National Tax Administrations. The IOTA Strategy 2012-2017, approved at the last General Assembly in July 2012 in Oslo, shows the direction IOTA is going to take and develop in the years ahead.

As the new President of IOTA, what will be your special focus during your period of tenure?

- ⌘ At the last General Assembly I had the opportunity to inform the delegates about the key topics I want to put on the agenda for 2012/2013: the implementation of the new IOTA Strategy, the Data Warehouse Project and full preparation for the next PCP meeting. We have to ensure that IOTA has an inspiring work programme, also in the future.

A coordination meeting in Budapest headed by the Swiss Presidency with the former and the new Executive Secretaries already took place on 2 and 3 August 2012. The first meeting of the Executive Council took place on 17 October 2012 in Budapest in order to ensure that the Executive Council members have the opportunity to meet the IOTA staff and familiarise themselves with the facilities of the IOTA Secretariat and of the European Youth Centre, the venue of most of IOTA events in Budapest. Finally it is my objective to organise an interesting General Assembly on 27 and 28 June 2013 in Bern, Switzerland, together with my colleagues.

IOTA stands on solid ground, institutionally and financially, and boasts an impressive work programme and additional services provided by its Secretariat and Technical Advisors.

Samuel Tanner
IOTA President in 2012/2013
Acting Director
Swiss Federal Tax
Administration FTA



The Intra-European Organisation of Tax Administrations (IOTA) is a non-profit intergovernmental organisation, which provides a forum to assist Members in the European region to support their development according to their individual needs.

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To date, IOTA has 46 Member tax administrations, including also the states around the Black Sea and in the Western part of the Caspian Sea, starting from Azerbaijan and Armenia in the South and ending with the Russian Federation and Kazakhstan in the North.

The Secretariat of the Organisation is located in Budapest, Hungary.



Our Mission

To promote cooperation between tax administrations in the European region through the sharing of experience and best practice, to be a source of professional knowledge and expertise about practical tax administration issues.

Our Vision

To be a key international tax organisation for strengthening its members' ability to collect tax revenues, ensure taxpayer compliance and deliver taxpayer services to the highest professional standards, in order to finance public expenditure for the common good.

Our Values

Professionalism, Transparency, Cooperation



Origin

The establishment of the Organisation was first discussed during a preparatory conference, initiated by the International Monetary Fund, held in Washington in January 1995 and supported by the US Treasury and the Internal Revenue Service.

Following the event, the 2nd Conference for Central and Eastern European and Baltic Tax Administrators (CEEB) was held in Budapest, 20-23 November 1995, where it was decided to formalise matters through the creation of an organisation for tax administrators at an international level.

The formal decision to establish the Organisation was made during the 3rd Conference of Tax Administrations of Central and Eastern Europe and Baltic Countries, which was held in Warsaw, on 28-30 October 1996. The European Commission, tax administrations from nine EU Member States, the IMF, OECD, CIAT and the US IRS supported this decision.

In 1997 the operating conditions were formulated and the Charter of the Organisation was drafted. Simultaneously IOTA signed a Seat Agreement with the Republic of Hungary.

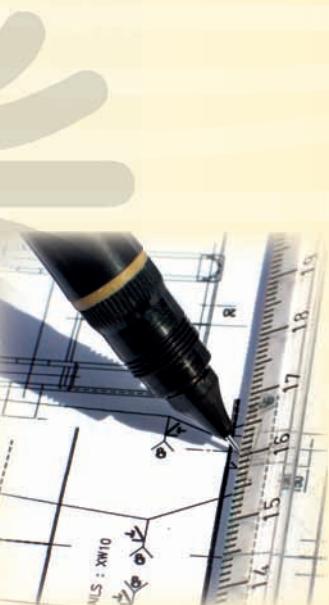
The first day of operation of the Secretariat was 1st March 1997.

The 2nd Conference for Central and Eastern European and Baltic Tax Administrators (CEEB) was held in Budapest, 20-23 November 1995, where it was decided to formalise matters through the creation of an organisation for tax administrators at an international level.



There are 4 main strategic directions for 2012-2017:

1. Core Issues
2. Innovation
3. Quality
4. International Position



There are 4 main strategic directions for 2012-2017:

1. Core Issues

To develop an IOTA Work Programme (WP) which seeks to address the following three core areas of tax administration work :

- Improving taxpayer compliance and tax collection
- Developing taxpayer services and reducing administrative burdens
- Reducing the tax administration cost base

2. Innovation

To adopt an innovative approach to the development of tax administration business products and processes, and to the use of new information technology.

3. Quality

To continue to deliver IOTA technical events to the highest international standards, and to improve significantly the quality of IOTA publications in order to meet the needs of the membership.

4. International Position

To publicize IOTA identity, role and expertise to its international partners. To coordinate tax administration capacity building or other development initiatives which involve IOTA members.



Operational Objectives & Priorities

There are 4 operational objectives in each of the strategic directions.

1. Core Issues

- 1.1 IOTA adopts an Annual Work Programme (WP) which addresses the three core strategic areas of tax administration work.
- 1.2 IOTA reviews the procedure for formulating each WP to ensure that it is sufficiently strategic, flexible and capable of meeting the needs of the membership.
- 1.3 IOTA explores the opportunities, benefits and costs associated with regional or country specific events on core strategic areas of tax administration work where there is an agreed need.
- 1.4 IOTA identifies the most adequate format of events and explores new forms of action.

2. Innovation

- 2.1 IOTA reviews and further modernizes the layout, content and functioning of its website to the latest standards to ensure that the material can be easily accessed, understood and used by its members and that the information available is of the highest quality.
- 2.2 IOTA develops and implements a structured, comprehensive, flexible and secure electronic Tax Administration Information Platform (Data Warehouse) which members can use to obtain core information to support their benchmarking, research or other projects.
- 2.3 IOTA researches and explores how new developments and the use of new Information Technologies might impact the future work of tax administrations, particularly as regards three core issues in strategy.
- 2.4 IOTA explores the extent to which greater use could be made of new Information Technology to support the delivery of IOTA events, or to communicate with the membership.



3. Quality

Priorities:

- new IOTA website;
- Tax Administration Information Platform;
- Publication Strategy;
- cooperation with key international partners (i.e. European Commission, OECD, IMF and the World Bank)



3.1 IOTA benchmarks the efficiency and effectiveness of the arrangements for planning and organizing individual technical events, and in particular the extent to which the host and other members should be involved, as well as the use that should be made of external specialists such as academics, economists or tax professionals.

3.2 IOTA prepares and adopts an IOTA Publication Strategy for the prioritized development of a set of Tax Administration Best Practice Guides, covering the core strategic areas of tax administration work.

3.3 IOTA introduces a revised procedure for the sponsoring, preparation and approval of IOTA Publications in which, on an annual basis, the Executive Council will commission and 'sign-off' each product, but its preparation is sponsored by the Commissioners of individual tax administration members.

3.4 IOTA ensures that high quality products and processes meet membership needs by obtaining feedback on a regular basis.

4. International Position

4.1 IOTA fulfils its role as a key-player among other world tax organizations by maintaining a regular dialogue, sharing experiences and building partnerships with them, and producing high quality technical publications.

4.2 IOTA develops, to a higher level, or otherwise strengthens, relations with key international partners operating in the tax administration area including in particular the European Commission, OECD, IMF and the World Bank.

4.3 IOTA promotes and publicizes its mission, identity and role to European and non-European tax administrations, particularly their senior management.

4.4 IOTA facilitates, co-ordinates or supports tax administration capacity building or other development initiatives, which involve IOTA member countries, to the extent that those members and the sponsors would welcome the Organization's active involvement.



Structure

IOTA consists of the following statutory bodies:

- The General Assembly;
- The Executive Council;
- The Secretariat.

The **General Assembly** is the supreme body of the Organisation where IOTA Members decide about the most important and strategic issues.

The **Executive Council** is responsible for the implementation of the decisions adopted by the General Assembly. The Council consists of the President and representatives from eight other Members.

The **Secretariat** comprises the Executive Secretary and other staff members. The Secretariat is responsible for ensuring support and execution of the technical and administrative functions of the Organisation. The **Executive Secretary** is the Head of the Secretariat appointed by the General Assembly.

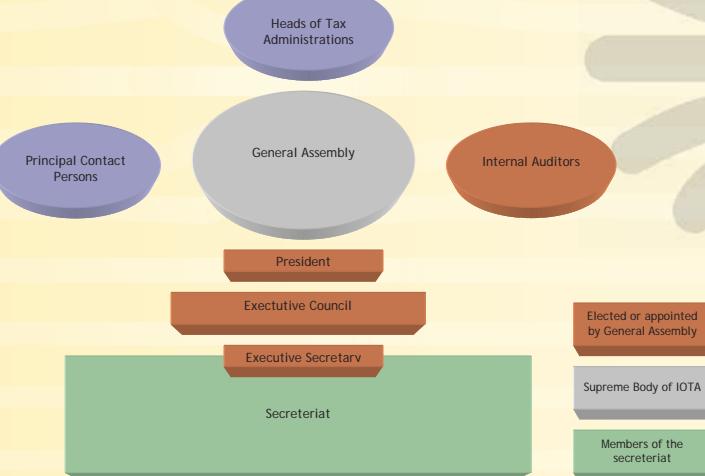
The General Assembly elects the **President** of the Organisation, who is the President of the General Assembly as well as the President of the Executive Council.

The statutory member of the General Assembly and the Executive Council is the **Head of the Tax Administration** of the relevant IOTA Member.

Each Member appoints an official as the **Principal Contact Person** to IOTA.

Two **Internal Auditors** of the Organisation may be appointed or re-appointed at each General Assembly.

IOTA consists of the following statutory bodies: the General Assembly; the Executive Council and the Secretariat. It also includes the President of IOTA, the Executive Secretary, Heads of Tax Administrations, Principal Contact Persons and Internal Auditors.



The supreme body of the Organisation is the General Assembly comprising all the IOTA Members, and it is held annually.

The supreme body of the Organisation is the General Assembly comprising all the IOTA Members, which is held annually. As the IOTA Presidency works on the rotational principle, the Assembly is hosted by the presiding tax administration as a rule. This period witnesses the 17th Presidency in the life of the Organisation, held by the Swiss tax administration.

The General Assembly has powers and responsibilities over all major areas regulating the activities of the Organisation:

- It approves the location of the annual General Assembly and acknowledges Presidency for one or more years in advance;
- It elects the Executive Council (the body governing the activities of the Organisation - headed by the President - between two General Assemblies) and reviews the decisions of the Executive Council;
 - It appoints the Executive Secretary (who is responsible for the day-to-day management of the operations of the Secretariat), and decides on the prolongation and termination of his/her employment;
 - It approves the agenda of the Assembly proposed by the Executive Council;
 - It approves the admission requests for Membership of the Organisation submitted by the Executive Council and takes note of the termination of Membership;
 - It approves and amends the Charter and the Financial Regulations;
 - It reviews and approves the Activities and Financial Report of the year to be closed;
 - It appoints the Internal Auditors, approves the Strategy of IOTA and adopts the Work Programme for the forthcoming period;
 - It fixes the criteria and approves the Membership Contribution System, adopts and amends the budget.



President and Executive Council

The President of the Organisation is also the President of the General Assembly and of the Executive Council, who holds office from the conclusion of the General Assembly when he/she is appointed until the conclusion of the next General Assembly.

The responsibilities of the President include:

- To preside over the General Assembly;
- To call and preside over the meetings of the Executive Council;
- To carry out the activities assigned to him/her by the General Assembly and the Executive Council;
- To represent the Organisation.

Current President of IOTA is Mr. Samuel Tanner (Acting Director Swiss Federal Tax Administration).

Eight members of the 2012 – 2013 Executive Council come from Finland, France, Germany, Ireland, Italy, Lithuania, Slovenia and the United Kingdom

Executive Council

The Executive Council is responsible for implementing the decisions adopted by the General Assemblies. It consists of the President and eight other Members.

The President is the head of the tax administration of the country that will host the next annual General Assembly whereas the other members of the Executive Council are the heads or their representatives of those IOTA Members elected or re-elected by each annual General Assembly.

The power and responsibilities of the Executive Council include:

- To co-ordinate and support the organisation of the annual General Assembly;
- To review and submit the statutory documents to the General Assembly, including the Strategic Plan, the Work Programme and budget for the following year;
- To determine the Membership contributions on the basis of principles stipulated by the Assembly;
- To appoint the Executive Secretary and to supervise the activities carried out by the Secretariat.



The selected and appointed Internal Auditors of the Organisation for the period between 16th and 17th General Assemblies of IOTA are Mr. Johann Rieser (Austria) and Mr. Vicente Peirats (Spain).

The Internal Auditors of the Organisation hold office from the conclusion of the General Assembly when they are appointed until the conclusion of the next General Assembly.

The powers and responsibilities of the Internal Auditors include:

- To review and assess the internal procedures of the Organisation, as well as the conformity of those with the legislation and the Charter;
- To examine and evaluate the overall economic viability and efficiency of the Organisation, as well as the financial management and the internal control systems;
- To keep track of the efficient use of the resources available, monitor how property items are conserved and augmented and check the reliability and credibility of the accounting system and financial reports in cooperation with the external (independent) auditor.



Mr. Johann Rieser



Mr. Vicente Peirats



Principal Contact Persons

Each Member tax administration appoints an official as its Principal Contact Person to IOTA.

The contact persons play a very significant role in the life of IOTA especially in the preparation and implementation process of the Work Programme of the Organisation. Besides, from 2012 autumn onward they will have an increasingly active role in contributing to the implementation of the IOTA Strategy 2012-2017. They are a permanent link between the Member tax administrations and the Organisation and facilitate the exchange of information, as well as assist in the identification of the common needs of Members.

By promoting IOTA within their tax administrations they also ensure better participation in the development of the Organisation, and active involvement in events and working groups.

The launching of the new Strategy of IOTA brings along a significantly more senior role for the PCPs inclusive, where their share in our stake-holders' representation will enjoy spectacularly specific gravity.

For example they will take part in the elaboration of a guideline on a revised approach and procedure for formulating the annual work programmes of IOTA; and they would have more room to reflect, comment and change the consolidation and format of events prior to final agreement on the foreseen technical activities programme, a practice to be brought back in the implementation phase into the daily operation in cooperation between them and the Secretariat.

The current reference list of Principal Contact Persons of IOTA is available on the IOTA website: www.iota-tax.org



**The IOTA Executive Secretary is
Mr. Miklós Kok (Hungary).**

**The technical taxation experts
come from Finland, Lithuania,
the Netherlands and the United
Kingdom.**



Mr. Miklós Kok
Executive Secretary



Ms. Anne Paavonaho
Technical Taxation Expert



Mr. Eugenijus Soldatkovas
Technical Taxation Expert



Mr. Jerry Taylor
Technical Taxation Expert



Mr. Peter van Someren
Technical Taxation Expert



Ms. Ágnes Lukács
Secretary - Interpreter



Ms. Borbála Farkas
Specialist of Technical Activities Programme



Ms. Judit Vas
Manager of Finance and Administration



Ms. Krisztina Fábián
Specialist of Finance and Administration



Mr. Peter Bucsky
Specialist of Information and Publications

The Secretariat comprises of the Executive Secretary and other staff members.

The Secretariat performs the technical and administrative functions of the Organisation, as well as those entrusted to it by the General Assembly, the Executive Council and the President.

It also prepares the sessions of the General Assembly, the Executive Council and other bodies of the Organisation and administers their resolutions.

The Executive Secretary is appointed by the General Assembly for a period of three years. The setting criteria and selection of the candidate(s) for the position is the competence of the Executive Council.

The Executive Secretary exercises the rights of employer over the employees of the Secretariat and is responsible for the day-to-day management of the operations of the Secretariat and for reporting on those operations, both to the President on a regular basis and to the Executive Council at its sessions.



International Co-operation

The purpose of the Organisation is to provide a forum for discussion of practical tax administration issues, to strengthen co-operation between tax administrations in the European region, to support their development according to their individual needs and to encourage the adoption of good practice.

Members of the Organisation are the tax administrations of European states and tax administrations of non-European states as associate Members.

IOTA has signed Memoranda of Understanding for International Co-operation with the European Commission, the Organisation for Economic Co-operation and Development (OECD), the Inter-American Centre of Tax Administrations (CIAT) and the International Fiscal Association (IFA).

IOTA co-operates with various international and regional organisations that provide technical assistance to tax administrations worldwide and in particular in the European region such as the European Commission, OECD, CIAT and IFA.



On 1 January 2013, the Organisation consists of 46 full Members from the following states or entities: Albania, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kazakhstan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Montenegro, the Netherlands, Norway, Poland, Portugal, Republic of Srpska (B&H), Romania, the Russian Federation, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Ukraine, the United Kingdom.

The full Members of the Organisation are the tax administrations of European states. They become Members if their requests are accepted by the Executive Council and approved by the General Assembly. Each Member participates in the administrative session of the General Assembly with the right to speak and vote. Each Member is eligible to be elected to the IOTA Presidency and to membership in the Executive Council, and its representative to be appointed as one of the Internal Auditors. The Members are entitled to attend all the Organisation's conferences, seminars and other technical events, request information and have access to registers, books and other documentation of the Organisation.



Associate Members of the Organisation are the tax administrations of non-European states. They become associate Members if their requests are accepted by the Executive Council and approved by the General Assembly. Associate Members are entitled to participate in selected technical events and the technical session of the General Assembly. The Membership fee for associate Members amounts to 50 percent of the fee for full Membership.



Events and Activities

The activities of the Intra-European Organisation of Tax Administrations are planned and implemented in accordance with the mission, strategic objectives of the Organisation and relevant needs of the IOTA Membership, aiming to promote co-operation between the tax administrations in the European region and support their development.

Three major elements of IOTA activities:

- Technical Activities Programme;
- Publications and website;
- Administrative Programme.

All IOTA activities can be grouped into three major categories:

- Technical Activities Programme, including preparation and delivery of the technical events (Area Group, Forum, Case Study workshop, Special Interest Workshop, Workshop and Task Team activities) and the provision of the technical enquiry service;
- Publications and website, including technical publications and post event reports;
- Administrative Programme, including events dealing with the strategic, administrative and financial issues of the Organisation.

11	12	13	14	15
16	17			
18	19	20	21	22
23	24			

Handwritten notes in green ink:

- Row 1, Column 14: Fall Fest - Basketball Registration Begins Bucky Dent
- Row 3, Column 21: Aquatic Camp Spring Break Camp Begins
- Row 3, Column 21: League Begins Bucky Dent Park
- Row 3, Column 21: Spring Breakason McDonald Aquatic Center 10:30am
- Row 3, Column 21: Aquatic Centers Open Early for Spring Break 10:30am-5:30pm
- Row 3, Column 22: Aquatic Centers Open Early for Spring Break 10:30am-5:30pm
- Row 3, Column 23: Aquatic Centers Open Early for Spring Break 10:30am-5:30pm
- Row 3, Column 24: Aquatic Centers Open Early for Spring Break 10:30am-5:30pm



2 Meetings of the Debt Management Area Group will take place in 2013

Area Groups differ fundamentally from the other technical activities offered by IOTA in that there is a focus on facilitating regular contact between the same individuals from a wide group of the Member tax administrations. This regular contact takes three main forms:

- **Possibility for regular meetings;**
- **Ongoing liaison and communication via telephone, email and using the IOTA website;**
- **Important work and outputs of the various connected Task Teams.**

Area Groups meet twice yearly and the meetings are usually hosted by Member tax administrations. There is one Area Group whose meetings are included in our Work Programme for 2012/2013, this is:



- **Area Group Debt Management (DM)**

A vital part of the Area Groups' activities is the formation of Task Teams comprising members of the group and national experts, their "task" being the study of a specific topic, with the objective of producing a report or good practice guide either as a published product, an e-document or, more recently, as a maintainable knowledge database on the IOTA website.



IOTA Area Group Debt Management

6 - 8 March 2013, Lyon, France and

2 - 4 October 2013, Ireland, Dublin

Taxpayer compliance is an issue that has been tackled by tax administrations for a considerable time. What influences one trader to be compliant and another to flaunt the regulations has been an area studied by virtually all countries who have then adopted policies which have met their needs. However, with the effects of the financial crisis still hitting even the most compliant of taxpayers the rules have changed. Those individuals or companies who have previously tried to satisfy all their creditors now find themselves unable to meet all their obligations. As a consequence, one of the first organisations to suffer is the tax administration with either delayed, postponed or non-payment of debts.

This problem amplifies the effects of the crisis by bringing in lower revenues and distorting the true picture.

To counter these effects countries are again turning to their risk models and debt management systems to try and lessen the effect by identifying those taxpayers likely to default on payment earlier. This Area Group was established to address those issues and to share good practice in managing these problems.

Area Group Debt Management
has 3 task teams: Support and Assistance to Debtors, Deterrence Measures and Risk Analysis in Tax Debt Management



Expansion of the IOTA Forum

In examining the needs of IOTA member administrations, the organisation is aware of the essential role solely provided in the past by Area Groups in offering regular contact between the same individuals from member tax administrations which allowed for ongoing liaison and communication in areas of extreme importance such as VAT fraud and the management of Large Taxpayers. In addition, their contribution to the outputs of IOTA in the form of the various associated task teams was invaluable.

By the extension of the IOTA Forum concept to encompass other activities previously undertaken by Area groups it is hoped that this will provide new opportunities to identify and implement those projects that are essential to the organisation.



The Forum is now an event included in the annual work programme of IOTA and voted upon during the annual selection process. It will meet once per year based on an agenda examining practical operational issues as defined by a steering group made up from members of the forum. It will additionally have access to alternative information exchange facilities such as the IOTA web-forum platform to maintain the regular exchange of information necessary for such a group. Activities of the Forum will not preclude it from undertaking task team (project) work.

Members should be operational specialists in the areas addressed by the forum.



Tax Forums

“Large Taxpayer Forum” 20 – 22 March 2013, Kiev, Ukraine

Due to the increasing interest of IOTA member tax administrations, this forum aims to provide delegates with an opportunity to discuss a wide range of topics, problems and issues relating to this particularly important area of tax business.

The agenda for the event will be developed by a Steering Group, who will choose the topics/issues/problems based on the proposals of IOTA member tax administrations. The agenda will include a range of topics related to the large taxpayers' field. The objective of the forum is to share good practices of IOTA member tax administrations related to large taxpayers, which is a unique and specialized area and to exchange and share information on methods used, legal solutions applied and to raise awareness on methods for improving tax compliance of large businesses.

Delegates should be the officials dealing with day to day issues that impact on large taxpayers/businesses in both the VAT and direct tax environment.

“Training Forum” 22 - 24 May 2013, Vienna, Austria

With its pivotal role in staff development, training is one of the pillars of a robust and modern organisation, ensuring quality and effectiveness in the performance of activities. Tax administrations are frequently adapting their strategies towards training and implementing new approaches towards up-skilling staff in their fiscal activity requirements.

The IOTA Training Forum provides a platform for training issues, focusing on professional themes that can be presented and discussed between participants, thus fulfilling the need to liaise and exchange knowledge and experiences.

The 2013 Training Forum will continue to seek to:

- Review new trends and developments in training;
- Identify common approaches / strategies towards training;
- Embrace methods and techniques implemented by tax administrations;
- Assess good practice seeking for more efficiency in training.

Forum “Large Taxpayer Forum”
20 – 22 March 2013, Kiev, Ukraine
Forum “Training Forum”
22 - 24 May 2013, Vienna, Austria



Forum “Combating VAT Fraud Forum”
5 – 7 June 2013, Bergen, Norway

“Combating VAT Fraud Forum”
5 – 7 June 2013, Bergen, Norway

The Forum on Combating VAT Frauds will allow the participants from IOTA member tax administrations to continue discussions, exchange best practices and knowledge in the field of VAT fraud, which started several years ago with the establishment of the Area Group on Prevention and Detection of VAT Fraud.

VAT fraud is a major risk to state revenues, especially in the light of the economic crisis, with regard to both the refund-mechanism and collection-function in the VAT system.

Furthermore, are developments in payment-services making the detection of undeclared income more complex even in the “older” sectors, for example, payments via mobile phone, online payment platforms, etc.?



The agenda for this event will be developed by a Steering Group, who will choose the topics/issues/problems based on the proposals from the IOTA member tax administrations.

The objective of this event is to identify the risks of VAT fraud, discuss ways to identify specific fraud cases, share best practices on the detection of VAT frauds and how to tackle them.

Delegates should be the officials who have a current knowledge of VAT frauds and who are able to converse with colleagues on the best ways to deal with them.



Case Study Workshops

These workshops are practical in nature, combining presentations of selected case studies with the opportunity for all participants to share their own views and opinions on the approach to resolving the issues raised by each case study.

Case Study Workshop “Application of Tax Treaties”

16 – 18 January 2013, Budapest, Hungary

Case Study Workshop “Application of Tax Treaties”
16 – 18 January, 2013, Budapest, Hungary

International taxation of income and property is governed by tax treaties based on the OECD Model Tax Convention. The practical application of different “Model Tax Convention” articles can cause a variety of problems in different countries.

This workshop is a popular item on the IOTA agenda and has been seen several times before. It allows delegates to discuss possible ways of applying a common and uniform approach to tax treaties by using real examples from the IOTA member tax administrations which have been solved recently. The cases, selected by experts on double taxation and the application of tax treaties, can be based on any article of the OECD Model Tax Convention.

Avoiding double income taxation in cross-border businesses depends on both sides (countries) of the transaction agreeing. Double taxation cannot be avoided if countries apply different measures.



Case Study Workshop “Transfer Pricing Issues I (Intermediate)”

22 – 24 April 2013, Yerevan, Armenia

Case Study Workshop “Transfer Pricing Issues II (Advanced)”

24 – 26 April 2013, Yerevan, Armenia

Case Study Workshop “Combating Tax Evasion & Avoidance”

16 – 18 October 2013, Latvia, Riga

Case Study Workshop “Transfer Pricing Issues I and II” 22 - 26 April, 2013, Yerevan, Armenia

The aim of these two events is to provide once again, an opportunity for auditors of transfer pricing cases to meet and to exchange knowledge and experiences through a series of participative working group sessions.

The workshop is practical in nature, combining presentations of selected case studies with the opportunity for all participants to share their own views and opinions on the approach to resolving the transfer pricing issues raised in each case study.

The aim is to focus the workshop around two separate events, run back-to-back, catering for both intermediate and advanced topics. These topics will be addressed by a series of selected case studies and highlighted issues in the area of transfer pricing and will provide the opportunity for participants to work together in smaller groups to discuss relevant approaches and solutions to the individual cases and issues.

The groups ultimately bring their ideas and suggestions to the plenary session when their various suggested approaches and solutions are debated by the wider group.

Case Study Workshop “Combating Tax Evasion & Avoidance” 16 – 18 October 2013, Latvia, Riga

Tax avoidance and tax evasion threaten government revenues throughout the world. In many developed countries the sums run into billions of Euros and developing countries lose vital revenue. Globalisation generates opportunities to increase global wealth but also results in increased risks. Concentrating on direct taxes and not necessarily at international level or large taxpayers, this workshop aims to present and discuss real examples of combating tax evasion and avoidance, preferably not “common” evasion/avoidance schemes or frauds.

The overall objective of this case study workshop is to disseminate the knowledge of the participants from IOTA member tax administrations through the analysis of real cases. Participants will acquire knowledge that can be applied in a variety of sectors in their administration.



Case Study Workshops

Case Study Workshop “Tackling VAT Fraud: Best Practices”

17 - 19 December 2013, Budapest, Hungary

“Tackling VAT Fraud – Best Practices” issues have been discussed during previous events (workshops, case study workshops and area group meetings) organized by IOTA for several years.

IOTA tax administrations, not only within the European Union, have to face more and more sophisticated VAT fraud schemes. In order to save the state budgets' income, tax administrators and auditors have to study and be aware of new types of fraudulent VAT schemes and current methods and techniques of how to combat these frauds.

This case study workshop will combine presentations of recent VAT fraud schemes (national, international – EU and non EU area) and discussions on possible ways of combating them.

This event seeks to use the expertise of some of the more experienced colleagues from within the field of VAT fraud who will act as advisors and facilitators in order to assist their less experienced colleagues.

Case Study Workshop “Tackling VAT Fraud: Best Practices”
17 - 19 December 2013, Budapest, Hungary



Workshop “New Challenges for Tax Administrations in a Virtual World”

30 January – 1 February 2013,
Gothenburg, Sweden

In addition to the established IOTA Area Group meetings, Forums and Case Study Workshops the Organisation also provides an annual programme of workshops on a variety of practical tax administration topics.

The focus of workshops is to create an environment for the exchange of knowledge and experiences on a practical level and to encourage future networking by the delegates. Topics are selected annually based on a consultation process between Member tax administrations and the IOTA Secretariat.

Workshop “New Challenges for Tax Administrations in a Virtual World” 30 January – 1 February 2013, Gothenburg, Sweden

Cloud Computing and Deep Web Investigation are two topics on which IOTA Task Teams have produced reports which can help staff of member tax administrations increase their awareness of “virtual” topics.



More and more taxpayers carry out their business activities in a virtual world using the opportunities offered by the Internet. There are new challenges for tax administrations in this virtual world as well as risks appearing from the development of virtual Web services. There is no longer a need for a business to physically exist in a country to incur tax liabilities. This event, the first IOTA workshop on the topic, will focus on examining those issues that will or could affect the way in which tax administrations view their customers.

Delegates are expected to be officers (IT specialists) working in the area of E-commerce.



Workshops

Workshop “Tax Investigation: How to Improve International and Inter-Institutional Co-operation”

6 - 8 February 2013, Budapest, Hungary

Fighting against tax fraud is primarily a task of tax administrations and tax audit is a core process of all of them.

Effective or successful tax investigation requires, among other things, international and inter-institutional co-operation.

The workshop will focus on the ways of how to organize, manage and improve mutual assistance between different institutions / agencies / bodies and the IOTA member tax administrations. The delegates will have an opportunity to discuss the scope of mutual co-operation, organisational aspects, improvements achieved and future needs in this particular area.

The institutions involved can be: Law Enforcement agencies, Prosecution Offices, Police, Customs administrations, both international and internationally located.

This event is aimed at those tax administration staff tasked with the role of investigating discrepancies within their organization. When selecting delegates the administration should bear in mind the fact that the event will cover issues in relation to both direct and indirect taxes.

Workshop “Tax Investigation: How to Improve International and Inter-Institutional Co-operation”
6 - 8 February 2013, Budapest, Hungary



Workshop “Traditional and Non-Traditional Forms of International Co-operation”
10 – 12 April 2013, Poznan, Poland

Workshop “Monitoring of Efficiency of Tax Audits”
6 – 8 May 2013, Budapest, Hungary

Workshop “Traditional and Non-Traditional Forms of International Co-operation” 10 – 12 April 2013, Poznan, Poland

International cooperation in the field of tax audit has been gradually progressing over recent years. Application of newly developed and more effective standard methods has emerged as a greater and greater demand is made in the field of exchange of information.

Rapid and effective exchange of large quantities of complicated information can hardly be made within traditional frameworks. Only with the application of more interactive forms of cooperation being applied on a more regular basis (such as carrying out multilateral controls and the presence of a tax auditor from another country in the country conducting the tax audit) can this be achieved.

The aim of this workshop is to allow delegates the opportunity to increase their knowledge of foreign legal provisions connected to these fields as well as with practical experiences and processes applied.

Workshop “Monitoring of Efficiency of Tax Audits” 6 – 8 May 2013, Budapest, Hungary

Risk-based tax audits can lead to the improvement of tax collection. Tax administrations regularly monitor the results of tax audits in order to reveal the existing drawbacks and elaborate measures to get them over. To share information in means and techniques used by the IOTA Member Administrations for providing an overall assessment of efficiency of their risk-based audits and to determine the best practices is the main objective of the event.

This workshop will aim at providing an opportunity for personnel from IOTA tax administrations to share experiences in current approaches to risk-based tax audits.

It will focus on discussions about the means / tools / techniques used to assess the efficiency of the tax audits performed.

Delegates should have a current knowledge of risk-based tax audits and be familiar with the tools and techniques applied in their tax administrations in order to evaluate the efficiency of the tax audits.



Workshops

Workshop “Evaluation of Risk Management Tools in Tax Audit Activities”

15 – 17 May 2013, Budapest, Hungary

Evaluation is the basis for optimising risk management tools and systems used in tax audit activities.

The IOTA Workshop on “Risk Management in Tax Audit Activities” was organized in September 2011, aimed at analyzing all aspects of risk management. However, it was identified at the end of the workshop that there was a need for further discussions on the use of different risk management tools.

This workshop will aim to provide an opportunity for personnel from IOTA member tax administrations to share experiences of current tools used in risk management and in particular to evaluate the results achieved by using those tools.

A suitable event for participants of the previous IOTA Workshop that was organized between 28 - 30 September 2011.

Workshop “Evaluation of Risk Management Tools in Tax Audit Activities”

15 – 17 May 2013, Budapest, Hungary



Workshop "An e-Tax Administration Strategy"

27 – 29 May 2013, Bruges, Belgium

Workshop "Future e-Working Methods of a Tax Administration"

29 – 31 May 2013, Bruges, Belgium

Workshop "An e-Tax Administration Strategy" 27 – 29 May 2013, Bruges, Belgium

Tax administrations are facing rapid development in the IT sector and these can influence the way of delivering services to and communicating with taxpayers. This workshop will focus on addressing how IOTA member tax administrations are facing the need to turn administrative procedures into electronic procedures and how to best use the IT tools in order to assist taxpayers reduce their administrative burden. It will look at the different tools and mechanisms to improve electronic administration; how integration of specific services may function, focusing on usability, accessibility and security issues.

It will aim to obtain suggestions towards improving national strategies for developing and widening web communication, taking into account the vast differences in IT that exist between member tax administrations and the roles and procedures to be used to reach the best outcome. An event tax officials involved in the implementation of e-services and other electronic procedures will benefit from.

Workshop "Future e-Working Methods of a Tax Administration" 29 – 31 May 2013, Bruges, Belgium

The ongoing development of e-services also includes cooperation with software producers in order to make it possible to automatically deliver data from the taxpayers' computer to the tax administration's systems. This may mean that a tax return could be filed electronically without the need to log on to a web site. It would be of interest to learn what different countries are doing or plan to do in this area.

The agenda will focus on the discussion of different strategies, forms of co-operation, types of data, integrated checks and technological solutions used.

Other topics for the agenda will be a combination of e-services, increased cooperation with tax intermediaries and taxpayers and how proactive measures may change the role of the tax return - changing from being the main source of information for detecting non-compliance to the basis for calculating tax.

"Right from the start" approaches means that the tax returns should be correct when filed. Evasion is mostly detected by using third party data. Does this mean that we:

- ° could substantially reduce the amount of information in the tax return?
- ° eventually will abolish the tax return totally?



Workshops

Workshop “Ways of Reducing Taxpayer Service Costs”

19 – 21 June 2013, Bucharest, Romania

This event, to be jointly organised by IOTA and the European Commission, will focus on ways of reducing taxpayer service costs.

One of the main objectives of Tax Administrations is to try to achieve a reduction in the tax gap. It is clear that this objective can no longer be achieved by focusing solely on enforcement but requires a precise balance of resources between enforcement and the service area in order to encourage compliance by taxpayers.

A modern Tax Administration should treat taxpayers as clients with rights that should be codified and publicised. In particular, taxpayers must have the opportunity to file a complaint whenever they feel these rights have not been respected. The services should be designed by taking into account the needs of the different segments of taxpayers as well as the risk to the revenue.

Staff working in the different areas of a Tax Administration should be highly qualified in order to fulfil the expectations of both taxpayers and their tax advisors or accountants. Taxpayer Services should be made available to all. Tax Administrations should establish client call centres and guarantee the proper training of the staff working in them to ensure that the correct information is being provided. Simultaneously, increasing use should be made of electronic services that enable taxpayers to deal with their tax obligations without the need to visit a tax office.

The use of electronic services for filing and payment obligations should be compulsory for certain segments of taxpayers. Naturally, the segments covered by these needs should gradually increase so as to ensure that the majority of taxpayers will use electronic services in the future. Before implementing major changes, Tax Administrations should consult widely with taxpayers and their representatives in order to fully understand the impact of the planned changes. The quality of the service provided to taxpayers should be monitored and the levels of performances should be regularly communicated and publicised. Tax administrations should be accountable for their performances and client satisfaction should be measured.

Workshop “Ways of Reducing Taxpayer Service Costs”
19 – 21 June 2013, Bucharest, Romania



Workshop “Evaluation of the Measures Used to Influence Taxpayers Behaviour and compliance”

11 – 13 September 2013, Telavi, Georgia

Workshop “Practical Issues of Real-Estate Taxation”

25 – 27 September 2013, Astana, Kazakhstan



Workshop “Evaluation of the Measures Used to Influence Taxpayers Behaviour and Compliance” 11 – 13 September 2013, Telavi, Georgia

Evaluation of the impact of supervisory activities of tax authorities on general tax compliance and how the evaluation is to be carried out - whether it is possible to evaluate the impact of individual supervisory activities (tax audits, criminal investigations) on the improvement of tax collection and how it could be achieved.

The objective of the workshop is to evaluate whether a taxpayer's law-abiding behaviour depends on fear of penalties/sanctions. Furthermore it has to be analysed to what extent mid-level managers are engaged in supervisory activities of the tax authorities.

Workshop on “Practical Issues of Real-Estate Taxation” 25 – 27 September 2013, Astana, Kazakhstan

Real-estate taxation issues are one of the new topics included in the IOTA Work Programme. The aim of this workshop is to analyse and discuss practical issues in relation to real-estate taxation based on market value (the “ad valorem principle”) and statistical models used for mass appraisal of real-estate value.

The workshop will focus on:

- presentations of best practices, i.e. experiences of IOTA member tax administrations in market value based taxation of real-estate;
- challenges in the process of the implementation of market based real estate taxation, and registration of properties;
- what property related data sources are used, and if inadequate, what was the process for registration, i.e. collection of data on properties?
- In terms of statistical models for mass appraisal of real estate value – were COTSs* used or were new custom made models developed (in house or outsourced)?

*commercial off-the-shelf (COTS)



Workshops

Workshop “Improving Compliance by Education” 29 – 31 October 2013, Skopje, FYR Macedonia

Taxpayer education is one of the most important elements which influence voluntary compliance - paying taxes at the right time and the right amount. Without the knowledge, information or services, even if the taxpayer wants to pay their taxes, they can't do it.

The workshop will provide participants with an opportunity to exchange experiences about the organisational structure of tax administrations in the context of educating taxpayers about the need and importance of meeting their tax obligations, the way to raise the understanding of employees along with improving education and training facilities.

It will also attempt to identify the main reasons that lead taxpayers to non-compliance by examining both the tax areas and the nature of taxable persons as well as the mechanisms that lead to involuntary tax non-compliance from the lack of knowledge and voluntary non-compliance.

Workshop “Providing Assistance to Start-up Businesses” 13 – 15 November 2013, Budapest, Hungary

Providing assistance to start up businesses is one of the ways to increase the voluntary compliance of taxpayers and at the same time to reduce costs of tax audits and tax enforcement.

The workshop will provide delegates with an opportunity to analyse possible ways of providing practical help and assistance to future taxpayers – start up businesses, covering amongst others, the following topics:

- pre and registration assistance;
- methods used to increase the knowledge of start up businesses;
- time limits for notifying to avoid incurring penalties;
- electronic communication with tax administration;

Workshop “Improving Compliance by Education”
29 – 31 October 2013, Skopje, FYR Macedonia

Workshop “Providing Assistance to Start-up Businesses”
13 – 15 November 2013, Budapest, Hungary



Workshop “HOT TOPIC”
4 – 6 December 2013, Rome, Italy

Workshop “HOT TOPIC” 4 – 6 December 2013, Rome, Italy

Tax administrations are always facing problems and looking for ways to reduce their administration cost base.

The workshop will aim to summarize the practices of IOTA member tax administrations related to analysing administrative costs and methods to reduce them.

Objectives:

The objective of this workshop is to have a “survey” of trends and ways adopted by IOTA member tax administrations with the goal of reducing their administration cost base and to determine the optimal level of personnel to guarantee the working of an administration yet maintain savings in administrative costs.

Target audience:

Delegates should be tax administrative officials from central level (top and middle management) dealing with management of the core processes of the tax administrations.

Please Note that an Alternative “Hot Topic” may be chosen by the membership closer to the date



Technical Enquiry Service

IOTA co-ordinates the provision of responses to technical enquiries received from Member tax administrations who are seeking information and assistance from other IOTA Members.

The IOTA Technical Advisory Committee receives enquiries from Member administrations and circulates them to all IOTA Members. Following consultation with the membership, IOTA will now provide an on-line archive of enquiries for access by all Members.

The new Strategy is planned to excitingly revolutionise and push the existing exercises towards more IT involvement, where innovation should facilitate that the Technical Enquiry System should be web based and offer a more user-friendly profile.

Making research on how IT could help the delivery of IOTA technical events and facilitate the communication between and among stakeholders is anyway a key initiative for the next period to come.

In 2011/2012 (between the General Assemblies) the IOTA tax experts handled 63 requests from IOTA Member tax administrations, seeking information and assistance from other IOTA Members.



IOTA focuses on three types of publication: post-event reports, annual magazine Tax Tribune and Task Team publications such as VAT Registration Guide, Risk analysis of large taxpayers, etc.

The latest issue no. 28 of the Tax Tribune "In Focus...IOTA Technical Activities Programme 2011" compiled 47 technical articles from 22 IOTA Member tax administrations.

To complement its Technical Work Programme and the other services it provides for its Members, IOTA prepares and issues several types of publications both paper based and using e-methods.

Only a limited number of our publications is published in hard copy. Instead we have committed to electronic publications, supported by the strong multifunctional website and our e-newsletter system in order to improve the quality and speed of communication with our Membership.

Post-Event Reports

The main target groups for the post-event reports are participants at the IOTA technical events and IOTA Principal Contact Persons. The content of the post-event report includes the final agenda, an updated list of participants, final versions of presentations, workshop summaries and a report of the event.

Tax Tribune

Tax Tribune is the magazine of IOTA, dealing with contemporary practical issues in tax administrations.

2500 copies of each edition are distributed, with the intention to inform and interest the tax administrators of IOTA Members as well as the general public. The magazine is published once a year using material both from the previous years' General Assembly and Technical Work Programme, compiling more than 40 technical articles in each of the last three years' issues.

Using a magazine format, rather than that of an academic journal, Tax Tribune spotlights trends, provides new insights and ideas, and analyses the implications of practical tax administration issues.

In the previous year's issue it included articles on good governance, tax compliance, solutions and tools applied by their tax administrations in the field of international tax evasion, transfer pricing, VAT fraud, risk management, tax administration restructuring, large taxpayer treatment and audit, human resources, IT innovations, public communication and strategic management, etc.

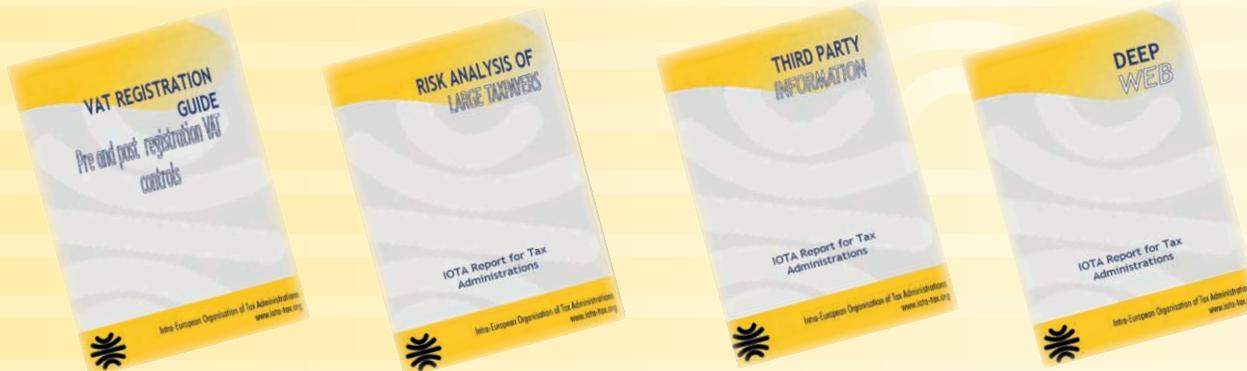


Task Team Publications

In addition to its other work, IOTA continues to produce a series of publications arising from the activities of Task Teams, linked either to Area Groups or special projects. The publications from Task Teams can take a variety of forms such as good practice guides, reports or comparative studies. In the second half of 2012 the following reports were published on the IOTA website:

- **VAT registration guide** - developed within the Area Group Prevention and Detection of VAT Fraud
- **Risk analysis of large taxpayers** - developed within the Large Taxpayer Treatment & Audit Area Group
- **Third party information** - developed within the Area Group on the Prevention and Detection of VAT
- **Deep web** - developed within the E-Commerce Task Team of the Prevention and Detection of VAT Fraud Area Group
- **Handling the Tax Affairs of Minorities** - developed within the Area Group Taxpayer Education and Service

In 2012/2013 IOTA is planning to continue work on publications in the areas of Benchmarking and Debt Management that will be further supplemented by other Good Practice guides in key areas



IOTA knowledge databases:

- Mutual Assistance and Exchange of Information in the IOTA Region
- Structure and Organisation of Large Taxpayer Units
- Voluntary Compliance – Horizontal Monitoring
- Standardized Approach Towards Country Profiles.

The IOTA Knowledge Databases are continuously updated, web-based knowledge depositories developed by IOTA for its Membership on the specific topics of tax administration area. They are created as an integral part of the IOTA website and can be accessed only by the tax officials of IOTA Member tax administrations, who have a registered users' profile on the IOTA website.

IOTA Members are provided with the ability to populate the database online and retain permanent ownership and supervision of the data they have submitted. They have instant access to the data page of their tax administration and they can always keep it up-to-date with the latest available information.

The structure and the content required for databases were defined by the IOTA Task Teams (TT). Knowledge databases that are currently available to the membership are:

Country	Number of taxpayers who paid their taxes	Number of tax officers per 100,000 taxpayers
Belgium	915,425	11,376
Denmark	56,765	18,985
Finland	13,407	13,407
France	8,308,000	140,000
Germany	98,000	98,000
Iceland	103,926	14,734
Ireland	35,454	17,210
Italy	202,447	167,449
Latvia	100,218	126,487
Lithuania	540,818	43,369
Malta	43,369	43,369
Montenegro	3,048,059	479,420
Netherlands	531,770	221,925
Nicaragua	4,712,115	442,955
Norway	44,885	18,041
Poland	60,421	22,040
Portugal	22,040	14,000
Spain	14,000,000	1,764,116
Sri Lanka	4,187,711	1,113,880
Switzerland	104,796	14,397
Ukraine	33,329	10,000
Uzbekistan	27,223,143	1,113,880
Yugoslavia	334,000	334,000
Total	3,594,000	349,330
EU	3,487,482	169,479
EEA	41,013,102	1,070,141
Other	4,000,000	81,000

- “Mutual Assistance and Exchange of Information in the IOTA Region”, initiated by the TT from the Area Group Prevention and Detection of VAT Fraud;
- “Structure and Organisation of Large Taxpayer Units” initiated by the TT from the Area Group Large Taxpayer Treatment and Audit
- “Voluntary Compliance – Horizontal Monitoring” initiated by the TT from the Area Group Large Taxpayer Treatment and Audit
- “Standardized Approach Towards Country Profiles” initiated by the TT from the Area Group Strategic Management: Benchmarking



Website

The key objectives of the IOTA Web Portal are:

- To present the specific identity and image of our Organisation;
- To provide up-to-date practical tax administration information for the IOTA Membership;
- To promote communication amongst the IOTA Membership.

The main idea of the website is to provide a broad spectrum of information concerning practical tax administration issues as well as information about IOTA to the IOTA Membership.

The IOTA Web Portal is divided into two parts – Public Area and Members' Area:

- The Public Area can be accessed by any visitor. The information in this part of the website is limited to basic and general information concerning IOTA, its Membership, public news, and IOTA calendar of events.
- The Members' Area can be accessed only by tax officials of IOTA Member tax administrations who are registered users of the Portal. This area provides the registered user with additional information and materials – IOTA news exclusively for IOTA Membership, materials on practical tax administration issues and the database of relevant links within the Reference Library, complete materials from IOTA technical and administrative activities, IOTA publications and administrative documents, IOTA knowledge databases as well as the glossary of tax-related terms and the database of enquiries. The users of the Members' Area also have access to the discussion forums, registered users' directory, e-registration module for IOTA events, polls/surveys online, photo gallery, and private messaging module.

Statistics (1. October 2012)

Unique visitors in the last year: 27,490

Page views in the last year: 245,997

News items (including archive) – 506

Reference library materials – 1,560

Registered Users – 2,990

The screenshot shows the homepage of the IOTA-TAX.ORG website. The main header is 'WWW.IOTA-TAX.ORG'. Below the header, there is a large image of a person in a suit holding a folder. To the left of the image is a sidebar with links to 'HOME', 'IOTA NEWS', 'ABOUT IOTA', 'IOTA MEMBERSHIP', 'PRODUCTS', 'EVENTS & ACTIVITIES', 'IOTA CALENDAR', 'REFERENCE LIBRARY', 'GLOSSARY', 'FORUM', 'TAX-FREE ZONE', and 'IOPC CENTER'. The main content area contains several news articles with titles like 'Artificial Intelligence in Legal Informatics', 'Case studies on e-money', 'Innovation Approaches to Managing Business Processes with...', and 'IOTA Library'. The right side of the page has a sidebar titled 'OUR MEMBERS' with a map of Europe and a list of member countries. The footer includes a 'IOTA Bulletins' section with links to various bulletins from different countries.



Executive Council 2012 - 2013



Switzerland (Presidency), Finland, France, Germany, Ireland, Italy, Lithuania, Slovenia, United Kingdom

President 2012 - 2013

Mr. Samuel Tanner

Switzerland (Presidency)

Executive Secretary

Mr. Marek Welencyk

Poland (until 6 September 2012)

Mr. Miklós Kok

Hungary (from 7 September 2012)

Internal Auditors 2012 - 2013

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Austria

Mr. Vicente Peirats

Spain

Technical Advisory Committee

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Mr. Eugenijus Soldatkovas

Lithuania

Mr. Peter van Someren

Netherlands

Mr. Jerry Taylor

United Kingdom





IOTA 2012/2013