







IOTA

Intra-European Organisation
of Tax Administrations

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IOTA WORK PROGRAMME

06.02.2025 version

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In line with the IOTA Strategy 2023-2027, the Organisation through its annual Work Programme IOTA is expected to effectively deliver high-quality and innovative services that foster practical collaboration and knowledge sharing amongst members flexible as well as meet their specific needs.

The priorities and action areas defined by the Executive Council¹ provide clear directions of where the work of IOTA will focus in 2025 in terms of **1) identifying and supporting the implementation of good tax administration practice**, and **2) assisting and facilitating IOTA members in preparing for and working collaboratively towards meeting the key emerging challenges for tax administration**.

Also, the IOTA Work Programme will bring more diversity and flexibility providing opportunities to organise tailored events and intra-collaboration projects with tangible products and outputs to address urgent needs for collective and immediate action or solution, particularly requiring multilateral and cross-border co-operation between IOTA members.

The IOTA budget for the technical activities programme in 2025 includes several measures aiming to reduce the increased expenses of conducting in-person and hybrid events, particularly with regard to the accommodation, catering and audio/video service costs. **The IOTA budget funding of the 2025 technical activities programme was reduced by 43% making the available budgetary appropriation amounted to € 217,079.**

Within the available budgetary allocations, the IOTA Secretariat is planning to deliver even more technical activities than in the previous year - **23 technical events: in a digital format - forum meetings, workshops, webinars, hybrid - forum meetings, technical sessions of the General Assembly and Annual International Conference, and in-person - case study workshops, regional and partnership events, and carry out 5 project activities** which will provide opportunities for a more active engagement of IOTA members and will support tax administrations in their response to the complex and formidable challenges they currently face globally.

More specifically, the 2025 IOTA Work Programme will:

- › **continue the activities of IOTA forums and their subgroups** - combating VAT fraud, use of data from AEoI, implementation of measures to counter BEPS, tax debt management, communications, human resources management - under the priorities defined in their mandates and seek to advance the work already being successfully undertaken by IOTA;
- › **activate the work in the area of data innovation** by launching a new forum on Tax and Customs Data Science to facilitate the sharing of the data science methods and experiences needed to implement transaction-based, data-driven tax and customs solutions.
- › **offer digital events**, including workshops and webinars, for identifying and supporting the implementation of good tax administration practices;
- › address areas where **closer cooperation with international partner organisations** (e.g. European Commission's DG TAXUD, EUROPOL, IMF, NTO, OECD, etc.) would be beneficial for the IOTA members.

¹ The Executive Council endorsed the finalised version of the Priorities and Action Areas for the IOTA Work Programme 2025 at its 144th meeting held in Rome on 8 February 2024 (Decision 2024_EC 144_9)

A large number of activities, such as webinars and digital workshops, case study workshops and annual international conference have been **specified on the basis of the proposals collected from IOTA membership, that focus on key areas of IOTA's work, especially:**

- › Efficient VAT registration processes
- › Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules
- › Transfer pricing issues
- › Tax recovery challenges from financial payment providers
- › Real-time economy development and tax administrations
- › Practical application of Double Taxation Avoidance Conventions in relation to tax residency issues
- › Providing access to digital services for non-resident taxpayers
- › The use of Artificial Intelligence to increase the quality of call centre advice to taxpayers and improve call centre analytics
- › Using Artificial Intelligence solutions to detect tax evasion
- › Customer centricity in tax administrations
- › HR data analytics

2 additional (hot topic, special interest) events, that will be delivered in a digital format, have been included in the technical activities programme for the next year in order to ensure flexibility and responsiveness of the programme activities to the urgent needs of the IOTA members

Action Area 1.1:

Combating international tax avoidance and aggressive tax planning

The work of IOTA may include, but not be limited to:

- › assisting and facilitating the implementation of international standards for the exchange of information with a particular focus on **the Automatic Exchange of Information (AEOI), Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF)**, and development of effective ways to access and use this data
- › supporting member tax administrations to work collaboratively towards meeting the emerging challenges of **the implementation of measures to counter Base Erosion and Profit Shifting (BEPS)**
- › facilitating and contributing to the **OECD's capacity-building work** in the development and delivery of the Regional Consultations on international tax matters (BEPS, implementation of the Two-Pillar Solution to address the tax challenges of digitalisation, etc.) for Europe

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FORUM on the Use of Data from the Automatic Exchange of Information (AEOI)

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PARTNERSHIP EVENT (IOTA-OECD) Regional Seminar on International Tax Developments for Europe and Central Asia

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Action Area 1.2:

Preventing tax evasion and fraud

The work of IOTA may include, but not be limited to:

- › assisting and facilitating the implementation of concrete measures to address the threat of the **shadow economy**
- › addressing challenges faced in the fight against international tax evasion through the **effective use of information (spontaneous or automatic exchange) on foreign assets, including crypto-assets, in enforcement proceedings**
- › promoting the sharing of knowledge and experience on **cross-border VAT fraud in goods and services/intangibles and VAT fraud schemes in the digital economy**
- › strengthening **relations with law enforcement agencies** to find new and more effective ways to coordinate actions and co-operate in preventing and combating VAT fraud

identifying and promoting **new approaches to compliance risk management**, helping to work smarter in conducting the real-time identification of potential risks and promptly tackling non-compliance and tax evasion

ACTIVITES

FORUM on Combating VAT Fraud

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DIGITAL WORKSHOP “Use of efficient VAT registration processes to identify fraudulent applications and improve the customer experience for genuine applicants”

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Action Area 1.3: Compounding the complexity and risk of the digitalised economy

The work of IOTA may include, but not be limited to:

- › contributing to the development of effective compliance programmes as well as risk-based and balanced approaches (e.g. audits, examinations, education, and outreach activities) in relation to the **digital economy operators**
- › promoting knowledge sharing on new business models as well as the exchange of experiences on the practical application of tools and techniques for **searching, capturing, analysing and using data obtained from sharing economy platforms**
- › identifying and supporting the introduction of new, more effective methods to exchange data between tax administrations on **complex transactions carried out by digital economy platforms trading across borders**

Action Area 1.4: Improving the efficiency of tax debt management

The work of IOTA may include, but not be limited to:

- › improving the management of **bankruptcy and insolvency procedures** by facilitating greater co-ordination of cross-border insolvency proceedings in 43 divergent insolvency regimes of the IOTA membership
- › identifying opportunities for **collaboration with EU and international organisations (DG JUST, Uncitral) involved in civil justice cooperation** to enable tax authorities to keep up with international developments in judicial cooperation as well as to identify sources of information and contact points for information on insolvency proceedings in each IOTA member country
- › addressing the challenges in international debt recovery such as **communication with foreign debtors or dealing with hard-to-recover assets**
- › exploring the new approaches to **information/data-driven collection and recovery**, including the opportunities to use data from the automatic exchange of information
- › tackling **e-commerce and sharing economy from a debt collection and recovery perspective**, particularly in cases where it is difficult to recover, identify and recover money or assets from debtors

ACTIVITES

FORUM on Tax Debt Management

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WEBINAR “Financial payment providers and the challenges for tax recovery”

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Action Area 1.5: Promoting voluntary tax compliance

The work of IOTA may include, but not be limited to:

- › facilitating the development of innovative approaches as well as new models of cooperation between tax authorities and taxpayers, in particular **enhanced relationship and Advanced Pricing Arrangements (APA) programmes**, with the aim to increase certainty in relation to tax liabilities and reduce compliance costs for both taxpayers and tax administration
- › use of **modern forms of communication with taxpayers** to improve and facilitate compliance, such as timely communication of changes to tax regulations and provision of improved guidance
- › promoting the application of **nudging and behaviour change techniques** for tailoring approaches developed to facilitate taxpayer compliance

ACTIVITES

FORUM on Communication

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Action Area 2.1: Enhancing the quality of taxpayer services

The work of IOTA may include, but not be limited to:

- › exploring the use of **automated (real-time) verification processes to reduce errors or omissions when paying taxes**, especially in the field of VAT
- › enhancing **capabilities of member tax administrations for tax refunds** claimed by taxpayers (individuals and companies), also through the adoption of risk analysis techniques
- › analysing the IOTA member country approaches in providing **targeted information and support for new taxpayers**
- › exploring the recent practices of **conducting surveys and analytics to better identify taxpayer needs**
- › identifying examples of best practices for **strengthening the relationship between taxpayer and Tax Administration, and confidence in the efficiency and quality of services**, including the use of citizens' reporting (e.g. complaints) and fostering taxpayers' rights

ACTIVITES

DIGITAL WORKSHOP “Practical Application of Double Taxation Avoidance Conventions: Tax Residency Issues”

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Action Area 2.2: Digitalisation of taxpayer services

The work of IOTA may include, but not be limited to:

- › following up on the progress towards **digital maturity of tax administration** enabling to offer of end-to-end, modern digital services meeting the highest standards of security while being easy to access and use
- › identifying the best practices, effective operation and shortfalls of **online invoicing systems** implemented in IOTA member tax administrations
- › identifying the effective solutions for **making information rapidly available to taxpayers**, through the mass downloading of data, expansion of services delivered via customer (web) portals, mobile applications, machine-to-machine connections and other initiatives
- › promoting the **broader adoption of pre-filled tax returns** for individuals and further implementation of digital solutions to be used for populating information in business tax returns (CIT, VAT, etc.)
- › exploring the innovative efforts of **partnership with other government agencies and third parties** as well as successful implementation of **customer engagement strategies** to provide high-quality services through secure digital and self-service channels.

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ANNUAL INTERNATIONAL CONFERENCE “Real-time economy development and tax administrations”

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WEBINAR “The use of Artificial Intelligence to increase the quality of call centre advice to taxpayers and improve call centre analytics”

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DIGITAL WORKSHOP “Providing Access to Digital Services for Non-Resident Taxpayers”

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PRIORITY 3: DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AND IMPLEMENTATION OF NEW TECHNOLOGICAL SOLUTIONS



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Action Area 3.1:

Use of cutting-edge technology and intelligent solutions

The work of IOTA may include, but not be limited to:

- › analysing the existing approaches of **developing a flexible and agile technology environment** that enables tax administrations to use automated, transparent processes and to improve operational efficiency, increase collections and compliance
- › supporting further **use of new technology in e-audit and in risk management techniques** to improve tax audit process and increase their quality

ACTIVITES

DIGITAL WORKSHOP “Using AI Solutions to Detect Tax Evasion”

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Action Area 3.2:

Use of big data and the deployment of analytics

The work of IOTA may include, but not be limited to:

- › identifying and promoting **solutions maximising the use of data, intelligence and analytics** to conduct the real-time identification of potential risks and promptly tackle tax non-compliance and evasions
- › helping **to expand and sharpen research and analytics capabilities** that would foster evidence-based and data-driven decision-making culture across IOTA member tax administrations

identifying and sharing member experiences on the **practical implementation of the data science**

- › **methods, tools and techniques, including data management, data quality measurement and improvement** to enhance tax administrations' capacity, improve their operational efficiency, and ensure tax compliance

ACTIVITES

FORUM on Tax and Customs Data Science

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Action Area 4.1: Transforming structures and processes

The work of IOTA may include, but not be limited to:

- › analysing and promoting the examples of **Business Transformation strategies** implemented to develop new core and supporting capabilities as well as to build new ways of working as a response to the changes in the operating environment
- › exploring the **key shifts in organisational design, including the changing structures and roles of member tax administrations**, to increase operational productivity and optimise the use of available resources

ACTIVITES

29th GENERAL ASSEMBLY – TECHNICAL SESSION “Adaptive and Agile Tax Administration in a Rapidly Changing Environment”

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WEBINAR “Customer Centricity Now, and in the Future – Case Studies from Different Tax Administrations”

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Action Area 4.2: Measuring tax administration performance

The work of IOTA may include, but not be limited to:

- › analysing the most recent models and methodologies implemented by members for **measuring end-to-end processes in tax administration**
- › facilitating **the review of the performance measures** and supporting **the improvement of the performance measurement system** for better identification of emerging systemic risks and weaknesses in operational processes
- › providing an opportunity to learn about the **Tax Administration Diagnostic Assessment Tool (TADAT)** and to share the experiences of IOTA members in conducting TADAT assessments (in close collaboration with IMF)
- › offering opportunities to **benchmark and compare core performance** across the IOTA membership using the data available in the International Survey on Revenue Administration (ISORA) and Inventory of Tax Technology Initiatives (ITTI)

ACTIVITES

PARTNERSHIP EVENT (IOTA-OECD) “ISORA 2024 and the Effective Use of ISORA Data in Tax Administration”

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Action Area 4.3: Ethics and fighting tax corruption

The work of IOTA may include, but not be limited to:

- › inventory of the best practices within IOTA membership concerning the **development and adoption of internal policies that deal with specific ethical issues** such as discipline, harassment, misconduct, etc.
- › identifying and promoting approaches to the **effective management of tax corruption risks**, including governance, internal mechanisms and processes implemented to detect and prevent risks pertaining to corruption of tax officials
- › sharing the knowledge and experience on the use of **systematic and independent reviews of tax administration performance by third parties** (e.g. State Control Department, General Audit Department)

Action Area 4.4: Human Resource development and smart management of staff

The work of IOTA may include, but not be limited to:

- › Looking at the **new ways of working** and the potential impact on people, performance and the working environment
- › **Effective ways of addressing Learning and Development** needs in a modern tax administration
- › **HR initiatives and tools** to support better decision-making and organisational development
- › **Tax official of the future** – identifying new characteristics, abilities skills, and competencies required for a future employee in tax administration

ACTIVITES

FORUM on Human Resource Management

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WEBINAR “HR Data Analytics”

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FORUM on the Use of Data from the Automatic Exchange of Information (AEOI)

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date

26-27 November

Location

Digital

★★★ Level

Intermediate

Target audience:
Experts dealing with the implementation of the CRS as well as those responsible for the effective use of AEOI

According to the new mandate, the focus of the Forum's work will be on the development of effective ways to access and use the Common Reporting Standard (CRS) data in the following priority areas:

Process

- › **Improving the IT systems for the procedural steps in the CRS reporting and data exchange** (preparation, treatment, use, compliance, feedback)
- › **Categorising correctly the received information** according to domestic income groups
- › **Ensuring simple and effective** feedback with AEOI partners
- › **Developing tools to measure the results** (e.g. additional taxes paid, improved compliance by FIs and taxpayers) obtained from the AEOI
- › **Ensuring confidentiality, appropriate use and compliance with GDPR requirements**

Compliance of Financial Institutions

- › **Facilitating the compliance of Financial Institutions (FIs) with CRS-related reporting obligations** under all applicable national laws through the provision of information and guidance
- › **Developing or improving methods and tools for the use of CRS data to identify non-compliance by FIs**
- › **Ensuring high-quality data**, i.e. completeness and accuracy of the data exchange

Use of Data and Taxpayer Compliance

- › **Enhancing the compliance risk management** (incl. risk analyses, data mining, risk profiling, and use of segmentation), to identify high-risk taxpayers and to verify that the received data is reflected in the taxpayer's tax return
- › **Developing or improving methods and tools for the use of CRS data to identify non-compliance by domestic taxpayers** (e.g. examining the data matching possibilities with domestic tax filing/reporting, predicting tax evasion behaviours, profiling, network analyses, data aggregation received from multiple jurisdictions regarding the same taxpayer, etc.)
- › **Sharing experience on advanced tools (machine learning/AI) and data analytics** where CRS data has been used
- › Using CRS data to **enhance and increase the effectiveness of existing data and processes**, e.g. collection of outstanding tax debt
- › **Measures to improve voluntary compliance**, other techniques (nudging, prepopulated income tax returns), digital dialogue techniques with taxpayers for better allocation of tax resources, focus on higher risk
- › **Wider use of CRS data** including for non-tax purposes where permitted.

Amendments to CRS

- › Addition of **digital financial products**
- › **Changes to improve compliance** for those already in the scope of the CRS
- › Extension of **reportable information**

Crypto Asset Reporting Framework (CARF)

- › **Data collection and reporting requirements** from entities and individuals
- › **Due diligence procedures** to identify Crypto-Asset Users and Controlling Persons
- › Interaction **between CARF and CRS**

The Steering Group, composed of AEOI experts from Austria, Belgium, United Kingdom and from an international partner organisation (the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes) together with the IOTA Secretariat act as the driving force, steering and closely monitoring the achievement of overall objectives by the Forum, as set out in the mandate.

Under the current mandate, the **Forum will continue its work to examine in-depth and report on specific topics of the priority areas (e.g. use of CRS data to identify non-compliance by domestic taxpayers, Compliance of Financial Institutions).**



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FO_BEPS_2025

FORUM on Implementation of Measures to Counter Base Erosion Profit Shifting (BEPS)

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date



Location



Level

21-22 May

Budapest, Hungary | Hybrid

Intermediate

Target audience:

Experts dealing with the implementation of the BEPS Action Plan and those responsible for practical application of measures to tackle aggressive tax planning

Within the scope of the Mandate for 2024-2025, the work of the IOTA Forum will primarily focus on all the aspects affecting any of the 15 BEPS actions, and more specifically with regard to:

- › Address the **Tax Challenges Arising from the Digitalisation of the Economy – BEPS 2.0:**
 - Pillar 1 – Current and future updates and developments performed in that respect i.e. Amount A, Tax Certainty issues, Amount B
 - Pillar 2 – Updates, considerations concerning the implementation, and challenges on the adoption of the GLoBE Rules, Subject to Tax Rule – STTR, approaches adopted and future steps i.e. way of collection of the top-up tax, Qualified Domestic Minimum Top-Up Tax (QDMTT), Income Inclusion Rules (IIA), Under Taxed Profits Rule (UTPR) and incorporation into the legislation
- › Exchanging of experiences and sharing of best practices for **the effective use of 'Country-by-Country Reporting' data under Action 13 of the BEPS Action Plan**. In this respect, a respective subgroup has been formed to publish a second IOTA Report on CbC Reporting
- › Facilitating the sharing of experiences among IOTA Member Tax Administrations to **exchange practices and improve tax compliance based on the information exchanged under Action 12 – Mandatory Disclosure Rules**
- › Sharing the experiences of IOTA Member Tax Administrations in relation to various **issues of relevance in Transfer Pricing i.e. intangibles, financial transactions, services, audit approaches on TP cases, etc.**
- › Exchange of practical knowledge among tax administrations affecting BEPS Action 5, over the **compulsory spontaneous exchange of information on tax rulings**, usage of the information received, and practical implementation, leading to improvement in transparency.

The Forum will also address **other issues** that, while not related to a specific Action under the BEPS project, are nevertheless closely related with the issue of **protecting the taxable base of IOTA Member States, and assisting in the avoidance of double taxation**. Such topics could indicatively be:

- › Multilateral Controls (MLC) and Joint Audits
- › Tax Certainty tools (for example APAs, ICAP)
- › Real tax audit cases with potential findings presented on an anonymous basis

These topics could be presented as practical examples and could take various forms i.e. as a workshop session, or presentation, etc.

The agenda for Forum's meeting is developed by a **Steering Group**, comprising BEPS experts from Belgium, Italy, Sweden, Switzerland and from the OECD Centre for Tax Policy and Administration, which also acts as a source of advice and guidance to the Forum providing consultations on planning and co-ordination of its work as well as ensuring the delivery of high-quality outputs in the running of the Forum activities.

Within the scope of Forum's priority activities, the **Subgroup project work with regard to the Implementation of Country-By-Country Reporting** – drafting the Report based on the country data gathered through the Survey in 2024 and summarising best practices, approaches, success stories/lessons learned in the area of: completeness/ underreporting, data quality issues, notifications, penalties, access to CbC reports, risk assessment, other usage of CbCR data – will be continued.



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CSW_TPI_2025

CASE STUDY WORKSHOP on Transfer Pricing Issues

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date

5-6 November



Location

Budapest, Hungary



Level

Advanced

Target audience:

Tax officers with extensive experience in transfer pricing audit and a high level of experience in dealing with complex transfer pricing cases

IOTA tax administration members face many challenges in finding solutions to complex transfer pricing problems.

The aim of this event is to provide a further opportunity for highly experienced auditors of **more complex transfer pricing cases** to meet and to exchange knowledge and experiences through a series of participative working group sessions.

Perhaps one of the most challenging topics in the area of Transfer pricing is intangibles. During the event, it is intended **to address the pricing of current payments for using intangibles (royalties, etc.) and also payments involving the transfer of intangibles (patents, know-how, etc.)**. Disputes concerning the recognition and valuation of intangibles are, however, frequent and often hold a great financial interest.

By the end of this workshop the participants should be able to demonstrate a better understanding of transfer pricing aspects. Participants should also be better aware of the the special challenges transfer pricing can present to the audit practices with regards to applying the relevant methodology for establishing arm's length transfer pricing and to suggest possible approaches to improve the conduct of transfer pricing examinations. Participants should be able to share this knowledge with other tax auditors working in this field.



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CASE STUDY WORKSHOP “Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules (GAAR, PPT or the anti-hybrid mismatch rules from the ATAD)”

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
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Date

7-8 May



Location

Budapest, Hungary

★★★ Level

Intermediate

Target audience:

Experts responsible for practical application of anti-abuse rules (GAAR, PPT or the anti-hybrid mismatch rules)

The European Anti-Tax Avoidance Directives (ATAD) aim to tackle aggressive fiscal structures. The rules for combatting hybrid mismatches have entered into force in several stages (whereby the first set of rules entered into force as of 2019 in some EU member states). In response, multinationals have significantly reorganised their tax strategies.

These rules are particularly complex and also require a good knowledge of the tax laws of other countries that give rise to the hybrid outcome.

During the workshop, **different case studies of hybrid structures encountered in different jurisdictions (such as hybrid financing arrangements)** will be discussed along with the approach taken by the respective tax authorities to target these structures (e.g. through the use of the anti-hybrid rules of the ATAD or other anti-abuse provisions, challenging withholding tax exemption).

The objective of this workshop is to create a better understanding of how multinationals, since the anti-hybrid mismatches rules proposed by the OECD BEPS project and implemented by the EU ATAD, may still make use of certain hybrid legal structures or arrangements and to look at what are the different legal grounds which tax authorities may use to tackle the hybrid mismatch outcomes (double non-taxation, double deduction or deduction/non-inclusion) related to these structures.

The aim is to approach these hybrid mismatches outcomes from various angles such as the deductibility for corporate income tax purposes, the impact of former hybrid mismatches on tax losses carried forward, withholding taxes, the eligibility of (deducted) dividends for the exemption foreseen by the Parent-Subsidiary Directive.

By presenting concrete case studies, the experiences of the different countries will be exchanged in order to jointly increase our knowledge of this matter in a practical manner and also gain insights into certain often-used legal structures and foreign tax regimes that may be prone to hybrid mismatch outcomes.



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PARTNERSHIP EVENT (IOTA-OECD) Regional Seminar on International Tax Developments for Europe and Central Asia

Priority 1: Tax Compliance
Action Area 1.1: Combating international tax avoidance and aggressive tax planning



IOTA
Intra-European Organisation
of Tax Administrations



Date

18-20 March



Location

Vienna, Austria



Level

Intermediate

Target audience:

Government officials, both tax policymakers from relevant Ministries and officials from relevant ministries and IOTA member tax administrations, including members and non-members of the Inclusive Framework on BEPS in Europe and Central Asia

These regional events are a key element of the ongoing work of the OECD/G20 Inclusive Framework on BEPS as they provide a comprehensive overview of ongoing developments and reconnect regional perspectives with critical discussions, such as those conducted during Inclusive Framework meetings.

This regional seminar is part of the OECD's regional outreach support initiatives, aimed to ensure that OECD/G20 Inclusive Framework on BEPS members and non-members are up-to-date on the latest international tax developments.

Key Highlights of the Regional Seminar will include:

- › Implementation of the Global Minimum Tax including emerging issues and administration aspects.
- › Importance and benefits of Country-by-Country reporting implementation in particular for developing countries.
- › Updates on high-level discussions at the Inclusive Framework meetings on international tax cooperation and tax policy issues.

Input received during the regional seminar will inform discussions at key meetings, including the next Inclusive Framework plenary meeting to be held in April 2025 in South Africa, ensuring that regional perspectives enhance these discussions.

The event will allow for an open consultation with countries and jurisdictions on relevant tax issues for the region through roundtable discussions which will highlight the priorities, needs and challenges in the region and are an opportunity to identify the targeted capacity-building activities that can help to respond to them.



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FORUM on Combating VAT Fraud

Priority 1: Tax Compliance
Action Area 1.2: Preventing tax evasion and fraud



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location

★★★ Level

11-12 June

Sarajevo, Bosnia and Herzegovina | Hybrid

Intermediate

Target audience:

Experts with extensive experience
in combating VAT fraud

The IOTA Forum on Combating VAT Fraud will continue to operate as an important platform for assisting the IOTA member tax administrations to **enhance their capacity in tackling VAT fraud**. Under the new mandate for 2023-2024, the Forum activities will seek to:

- › raise awareness of **new types of emerging cross-border VAT fraud** in goods and services/intangibles
- › increase understanding of **the use of alternative payment systems and their possible use to conceal VAT fraud**
- › help IOTA members to develop **new techniques for effective management of VAT fraud risks** (risk analysis, early detection, collection and use of data from taxpayers)
- › **co-operation between tax administrations and legitimate business/business associations** to develop new inclusive approaches in tackling VAT fraud (e.g. preventing fraud, use of due diligence etc)
- › **strengthen relations with law enforcement agencies** to find new and more effective ways to coordinate actions and co-operate in preventing and combating VAT fraud
- › address **national VAT fraud in traditional economic areas sensitive to fraud** (construction and other sectors with high labour demand, electronic sector and hydrocarbon oil/fuel)

The outcome of the Forum's work will allow IOTA member tax administrations to fight VAT fraud more strategically. In particular, it will allow for **better management of VAT fraud-related risk**, applying responses promptly based on experience and competence developed through the Forum activities.

A Steering Group composed of VAT Fraud experts provides advice and guidance in defining a mandate that takes into consideration the needs and expectations of the IOTA membership. The **Steering Group** is represented by the IOTA member tax administrations of Denmark, Italy, Norway, Portugal, Sweden, Switzerland and the United Kingdom. They are responsible for setting the agenda for each meeting and assisting in identifying expert speakers from their extensive VAT Fraud networks that are in line with the overall objectives of the Forum's mandate.

Within the scope of the Forum's priority activities, **the Subgroup project on Use of Alternative Payment Systems in cross-border VAT Fraud Schemes** will continue its work finalising and publishing the Report which will provide guidelines for the detection of alternative payment systems to tackle VAT fraud.



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DIGITAL WORKSHOP “Use of efficient VAT registration processes to identify fraudulent applications and improve the customer experience for genuine applicants”

Priority 1: Tax Compliance
Action Area 1.2: Preventing tax evasion and fraud



IOTA
Intra-European Organisation
of Tax Administrations



Date

12-13 February



Location

Digital



Level

Intermediate

Target audience:

Experts specialising in the VAT registration processes, particularly the treatment of fraudulent applications for VAT registration

One key way to promote VAT compliance and prevent fraud is to have an effective and simple VAT registration process that makes it easy for compliant businesses to become registered (thus promoting voluntary compliance). At the same time, the process needs to be robust and adept enough to stop fraudulent applications from succeeding as the primary defence against VAT fraud is to prevent the fraudster from becoming registered. This is especially true for non-established taxable persons, where the risk can be greater, data may be more limited or harder to check, and taking action if the taxpayer does commit fraud can be more challenging.

Administrations are constantly refining and improving their VAT registration processes in order to respond to new risks, take advantage of greater access to data that allows improved risk assessment, and in order to employ advances in Information Technology, such as AI. As such, an opportunity for administrations to learn from each other and share their experiences will help the spread of good practices that reduce business burdens and combat fraud.

The main objective of the digital workshop would be to share good practices in VAT Registration Processes, including:

- › Use of risk factors, analytics and AI to identify potentially fraudulent applications before a registration is allowed
- › Processes for dealing with potentially fraudulent applications once they are identified
- › How to simplify processes for genuine applicants
- › How to reduce the administrative burdens around VAT registration for businesses and administrations
- › How to deal effectively with non-established taxable persons



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FORUM on Tax Debt Management

Priority 1: Tax Compliance
Action Area 1.4: Improving the efficiency of tax debt management



IOTA
Intra-European Organisation
of Tax Administrations



Date



Location

★★★ Level

1-2 October

Skopje, Republic of North Macedonia | Hybrid

Intermediate

Target audience:

Experts involved in the daily practical aspects of tax debt management

This Forum will bring together senior debt collection/recovery experts from IOTA membership to discuss strategies and practical application of working methods and tools developed to effectively manage tax debts. Discussions at the annual meetings will be built upon the existing knowledge and will further **support the identification, development and dissemination of good working practices in the area of debt management**. The Forum will also act as **a virtual network** encouraging cooperation between participating tax administrations in the recovery of tax debts associated with cross-border transactions.

The work of the Tax Debt Management Forum is structured around the different priority areas falling within the current Mandate. The Forum activities will be carried out to support the following priority areas:

- › **Cross-border recovery strategies/insolvency proceedings**, including predicting insolvency. Also, continue the work of the IOTA knowledge database.
- › **Automation of tax debt management processes**: keeping the balance between automation and manual work, making parts of the debt management process automated, reducing the manual work, debt management information for decision making.
- › How to **tackle e-commerce and sharing economy from a debt collection and recovery perspective** where there are no assets or it is difficult to identify and recover money from debtors.
- › **Settling unpaid tax debts with crypto-assets**: How to establish a procedure for settling tax debts with crypto-assets (legislative framework, classification of the crypto assets as currency, property or commodity).

The Steering Group composed of debt management experts from Portugal, the Netherlands, Norway, Sweden and the United Kingdom provides the steward and guiding influence for the achievement of overall objectives by the IOTA Forum on Tax Debt Management. The Steering Group fosters discussions revealing good practices adopted by IOTA tax administrations in managing tax debts, through joint meetings, networking and concerted actions, and also assists IOTA Secretariat in preparation for the Forum meetings.

The project on the IOTA Knowledge base of international (cross-border) insolvency proceedings will be further carried out focusing on the population of data and update of the knowledge database on the new IOTA web portal.

The Subgroup project on Automation of the Tax Debt Management Processes will work on creating a report which will summarise the gathered IOTA member country information and identify the level of automation of the work processes (internal and external) in the field of tax debt management.

Within the scope of Forum's priority activities, **the Subgroup project on Recovery of the tax debt from assets that are difficult to recover** will continue its work with regard to identifying the challenges tax administrations face in the process of recovering tax debts from assets that are difficult to recover considering the recent developments in the digitalisation of the economy, and gather examples of the existing practices that proved to be effective in addressing those challenges.



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WEBINAR “Financial payment providers and the challenges for tax recovery”

Priority 1: Tax Compliance
Action Area 1.4: Improving the efficiency of tax debt management



IOTA
Intra-European Organisation
of Tax Administrations



Date

24 April



Location

Digital



Level

Intermediate

Target audience:

Experts specialising in debt collection and recovery from online payment platforms

E-Money institutions offering domestic and foreign prepaid cards, digital wallets and mobile payment systems are becoming increasingly popular. Now, it is no longer necessary to have a domestic bank account to carry out electronic payment transactions within one's own country. This creates a situation where the freedom and ease of providing financial services to taxpayers across borders could hamper the efficient collection of taxes as the power of tax administrations to seize bank accounts is limited to domestic bank accounts.

The IOTA webinar aims at facilitating **a dialogue with representatives of these service providers and tax authorities to address the challenges their services pose to debt recovery**. More specifically, the webinar will:

- › Get an insight into the workings of a financial payment provider
- › Improve debt recovery through financial payment providers



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FORUM on Communication

Priority 1: Tax Compliance
Action Area 1.5: Promoting voluntary tax compliance



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location



Level

5-6 March

Digital

Intermediate

Target audience:

Communication experts and experts actively involved in designing and implementing taxpayer communication strategies, communication campaigns, etc.

IOTA Forum on Communication operates as a network of communication experts seeking to intensify the exchange of communications best practices among member tax administrations. This network of IOTA communication experts also contributes to increasing the visibility of the organisation inside tax administrations.

In 2025, the main theme for the Forum is **the Future of Tax Communication: Opportunities and Challenges in the Era of Digital Transformation**. As part of the main theme, the Forum's digital meeting will focus on concrete experiences, best practices, and projects that IOTA member tax administrations intend to implement/or have already implemented in order to enhance the operations and innovation of their communication/public relations with the use of AI and other digital technology tools.

As a result of attending this Forum, participants will achieve a greater practical understanding and awareness of:

- › how to **use of AI and digital tools in the Communication/Public Relations Departments/Units** to provide tailored information to the public in the most effective and efficient way;
- › how to **address challenges and mitigate risks in Tax Administration's communication** posed by the use of digital technology.

The Forum's Steering Group consisting of communication experts from the tax administration of Belgium, Finland, Lithuania, Norway and Romania will continue to steer activities within the Forum in order to ensure the achievement of overall objectives and deliverables and highlight good practices adopted by IOTA tax administrations in the tax communication area.



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DIGITAL WORKSHOP “Practical Application of Double Taxation Avoidance Conventions: Tax Residency Issues”

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.1: Enhancing the Quality of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations



Date

10-11 December



Location

Digital



Level

Intermediate

Target audience:

Experts specialising in the establishment of tax residency and application of double tax treaties

This IOTA event aims to raise awareness of good practices applied by member tax administrations in relation to establishing tax residency and on the documents issued in the activity of application of the Double Taxation Avoidance Conventions.

Objectives:

- › best practices for the **correct and uniform application of double taxation conventions**;
- › information on the forms used by tax administrations in the work of **establishing tax residence and applying double taxation conventions and how these forms are issued**;
- › information on **internal and external data sources** used in the work of establishing tax residence and applying double tax treaties.

Expected Outcomes:

- › Implementation of **best practices in establishing tax residency** and on documents issued in establishing tax residency and application of double tax treaties.



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ANNUAL INTERNATIONAL CONFERENCE “Real-time economy development and tax administrations”

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.2: Digitalisation of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations



Date

15-16 October



Location

Tallinn, Estonia | Hybrid

★★★ Level

Advanced

Target audience:

Commissioners and senior executives from tax administrations, international organisations, representatives from the business community and academia

The second largest technical event of the Organisation, after the General Assembly, is the Annual International Conference - an annual international event targeted at commissioners and senior officials and focuses on a “trending topic” of tax administration work. The Conference is open to the participation of IOTA non-member tax administrations, international organisations, tax professionals, academics and other interested parties to engage in high-level international debates and generate thinking on the implications of evolving global trends and dialogue for tax administrations.

The 2025 Annual International Conference will be focused on **“Real-Time Economy Development and Tax Administrations”**.

Real-time economy is a structural change in economies, in which data moves between different parties in real-time or near real-time. This enables establishing different views and insights into the economy in ways that have previously been impossible. Tax administrations benefit immensely from the real-time economy due to better access to data with possibilities to increase automation and focus on process improvement in new ways. Development of a real-time economy requires the involvement of multiple different actors and tax administrations can influence and facilitate this development immensely.

The IOTA Annual International Conference will offer an opportunity for tax administration commissioners, senior officials, and tax professionals through insightful case presentations and engaging panel discussions to share knowledge of national and international initiatives which highlight different development aspects of real-time economy. The Conference objectives also include the sharing of best practices worldwide on achieving key goals for real-time economy programs and equivalent programs.



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WEBINAR “The use of Artificial Intelligence to increase the quality of call centre advice to taxpayers and improve call centre analytics”

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.2: Digitalisation of taxpayer services



Date

26 March

Location

Digital

Level

Intermediate

Target audience: Tax officials who are involved in the fields of education, consulting, and taxpayer services

The integration of Artificial Intelligence (AI) within the fields of services provided to taxpayers is becoming ever more relevant in our current digital landscape. As technology continues to evolve, there is an increasing demand for innovative solutions that enhance efficiency, improve outcomes, and ensure effective access to information.

Traditional methods often fall short in addressing diverse needs and ever increasing demand for rapid answers. AI can be a powerful tool to facilitate personalised services and streamline administrative processes, ultimately transforming the landscape of communication with taxpayers.

Tax Administrations have begun to introduce AI into many fields and one area where it can have a transformative impact is in taxpayer services. One of the biggest pressures on tax administrations is dealing with enquiries from customers about taxes liabilities, payments, debts, and similar issues. AI can be used to answer the more straightforward queries from taxpayers, reducing the pressure on phone lines and allowing advisors to focus on the most complex queries. It can also be used to identify potential compliance risks and initiate automated activity to prompt taxpayers to take action before the risk crystallises, such as notifying them of a return deadline.

This webinar will explore some of the implications and opportunities presented by AI in these fields, highlighting how these advancements can drive positive change and foster better outcomes for taxpayers and administrations.

More specifically, this webinar will focus on:

- › How tax administrations are currently utilising AI to help create written responses to queries
- › How AI is being used to assist in monitoring calls and quality of call answering (including quality checking)
- › How AI is being used to improve call centre data analytics
- › Use of voice recognition tools to improve authorisation processes for callers

By addressing these objectives, the webinar will provide valuable insights into innovative use of AI within tax administration and its potential for enhancing the service offered by call centres.



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DIGITAL WORKSHOP “Providing Access to Digital Services for Non-Resident Taxpayers ”

Priority 2: Progress in e-services and quality of taxpayer services
Action Area 2.2: Digitalisation of taxpayer services



IOTA
Intra-European Organisation
of Tax Administrations



Date

10-11 September



Location

Digital



Level

Intermediate

Target audience:

Senior officials/experts involved in the
management of electronic services for non-
resident taxpayers

The digital world presents challenges for tax administrations. Tax administrations created digital systems through which taxpayers can communicate with tax administrations and through which taxpayers can fulfill their tax obligations. But the greater challenges that arise are related to tax administrations that need to fulfill the obligations that came from European and other international regulations and the need to enroll in their digital systems taxpayers from other EU member states and other non-EU states.

In this context, there are a number of challenges posed to tax administrations: how the non-resident taxpayers are enrolled in tax administration systems and what are the mechanisms through which tax administrations recognize qualified certificates used by non-residents to sign various documents that are sent to tax administrations in the electronic system.

Identification and authorization of access to the digital services offered by IOTA member states to taxpayers from other EU and non-EU member states digitally signed documents presented by non-resident taxpayers to tax administrations all over the world raises new questions in how to better address this issue both from business and IT point of view. Thus trying to keep up with the evolution of technology but also with the taxpayer expectations that is changing constantly, they are crossing borders and traveling around the world, they have a special background in terms of knowledge and experience with other tax administrations.

This digital workshop aims to share experiences and problems encountered on **how IOTA member tax administrations are identifying and recognizing and giving access to digital services offered to non-resident taxpayers** and how tax administrations are recognizing and accepting documents signed by non-resident taxpayers with qualified certificates.

Tax officials from IOTA member countries that will attend the workshop will achieve a greater practical understanding of the challenges and solutions related to how to give access to non-resident taxpayers to electronic services and what are the mechanisms implemented by tax administrations in order to accept documents signed with qualified certificates.



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DIGITAL WORKSHOP “Using AI Solutions to Detect Tax Evasion”

Priority 3: Development of information and communication technology (ICT) and implementation of new technological solutions
Action Area 3.1: Use of cutting-edge technology and intelligent solutions



IOTA
Intra-European Organisation
of Tax Administrations

Date

12-13 November

Location

Digital

★★★ Level

Intermediate

Target audience:

Data scientists, analysts, and experts specialising in the development of analytical models and/or use of AI to support the detection of tax evasion

The application of Artificial Intelligence (AI) technologies has emerged as a promising tool and powerful solution for improved operational efficiency, enhanced compliance, and streamlined revenue collection.

AI enables systems to process vast amounts of data (big data analytics), identify associations and learn from patterns in data, interpret complex tax laws and even predict tax evasion probabilities.

The IOTA member tax administrations have been implementing various AI-based information systems to continuously collect and analyse data from related to tax returns, transactions as well as tax control activities in order to detect anomalies, undeclared (sources of) income, etc.

AI models offer opportunities to predict potential tax evasion by analysing historical data and identifying patterns. This allows tax administrations to optimise audit strategies and focus resources where they are most needed.

However, the adoption of AI applications is not without risks. The machine learning techniques are not always suitable for tax evasion detection since issues of the auditing process such as selection bias, and the quality of the audits can seriously affect the labelling of businesses as tax evaders.

This digital workshop will examine the evolving role of AI in supporting the detection of tax evasion, exploring its potential benefits and positive impacts on operational performance, highlighting concerns around the risks involved, and the importance of mitigating them to ensure successful implementation.

Through shared examples of advanced practices and lessons learned from implementing AI systems to detect tax evasion by several IOTA member tax administrations, participants of this digital event will be able to find examples of solutions that can be applied at the national level and identify ideas for new projects regarding the implementation of AI systems at the level of the tax administration.



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FORUM on Tax and Customs Data Science

Priority 3: Development of information and communication technology (ICT) and implementation of new technological solutions
Action Area 3.2: Use of big data and the deployment of advanced analytics



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location



Level

4-5 June

Digital

Intermediate

Target audience:

Data scientists, analysts, and experts specialising in the development of predictive models using tax and customs data

The IOTA Tax and Customs Data Science Forum is intended to facilitate **exchange of experiences of utilising tax and customs data** in order to implement data-driven and transaction-based tax and customs solutions, create recommendations, and share good practice examples for the whole IOTA membership.

Potential areas for consideration by the Forum include, but are not limited to::

› Data Collection and Legal Frameworks:

- Review the **existing national legal bases and processes** for obtaining transaction-level and customs data that can be used by tax authorities.
- Compile a list of data types that are being shared between customs and tax authorities.

› Organisational and IT Infrastructure:

- Assess the **organisational and IT infrastructural requirements** for the storage and efficient analysis of tax and customs data.
- Identify **best practices** for managing large datasets and ensuring data integrity and security.

› Methodologies, Solutions and Case Studies:

- Identify and share **methodologies** applied in the use of AI and advanced analytics of tax and customs data.
- Collect **case studies** that demonstrate the application of data science methods and solutions utilising tax and customs data to support risk management, enforcement, and personalised tax administration services.

The Forum's Steering Group will be established to develop a Mandate defining the priority areas and activities of the Forum in the tax and customs data innovation area.



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29TH GENERAL ASSEMBLY – TECHNICAL SESSION

“Adaptive and Agile Tax Administration in a Rapidly Changing Environment”

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.1: Transforming structures and processes



IOTA
Intra-European Organisation
of Tax Administrations



Date

18-19 June



Location

Baku, Azerbaijan | Hybrid



Level

Advanced

Target audience:

Commissioners and senior executives from tax administrations, international organisations, representatives from the business community and academia

The global and national social, economic and ecological challenges that confront societies today require novel public sector solutions. As governments explore how to change the very foundations of governance and democracy to meet the needs of the 21st century environment, innovation is becoming imperative to stay ahead of the curve.

Tax administrations are increasingly aware of the need to mitigate the high rate of societal change and leverage technological advances, but they are still poorly equipped to innovate on a consistent basis and to anticipate signals from the external environment before they become realities.

Over the course of the past few years, tax administrations have been **moving towards adaptive innovation and agile approaches to respond to the rapidly changing environment**.

Much of what the tax administrations seek to do through innovation aims at making tax compliance simpler and easier for citizens: adapting organisational structures, infrastructure, relationships and partnerships, creating space for experimentation and learning, and improving agility in the design and delivery of services.

Looking ahead, emerging technologies such as artificial intelligence and blockchain continue to reshape the way tax administrations operate, while global trends such as climate change and geopolitical instability present new challenges.

Technical Session of the 29th General Assembly will explore **innovative approaches and instruments** that tax administrations can use to respond to emerging challenges in a timely manner. It will highlight **how adaptive innovation can be used in practice** and will showcase **best practices in agile methods and tools that support adaptive innovation** in tax administration.

The Technical Session will also address **the role and importance of leadership in adaptive innovation**, as senior leaders and decision-makers have considerable influence over culture, priorities, strategic approaches and resources within a tax administration. It will also highlight successful examples of **developing employees' individual skills and willingness to engage with and employ adaptive innovation in tax administrations**.



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WEBINAR “Customer Centricity Now, and in the Future – Case Studies from Different Tax Administrations”

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.1: Transforming structures and processes



Date

24 September

Location

Digital

Level

Intermediate

Target audience:

Experts dealing with user-centric development in tax administration

Tax administrations are increasingly innovating the way they operate and deliver services understanding that innovation must always be customer focused.

Customer centricity has become one of the key strategic goals in several IOTA member tax administrations which successfully adopted service design, customer research, customer experience measurement, co-design and other methods to ensure our service creation and internal processes are customer-centric.

This webinar seeks to highlight the **current state of customer-centric development, methodology and mindsets** in IOTA member tax administrations. The event will provide tax officials with the opportunity to learn about **different approaches and practical implementation of customer centricity** – the way it plays out in organisational structures, what challenges have arisen, what have been key moments or choices and especially where tax administrations have set their sights in the future in terms of customer-centric development.

The webinar will also include a Q&A or general discussion, to inspire and broaden participants' horizons in terms of **planning for the future of customer-centric development in tax administrations**.



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PARTNERSHIP EVENT (IOTA-OECD) “ISORA 2024 and the Effective Use of ISORA Data in Tax Administration”

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.2: Measuring tax administration performance



Date

24-26 September

Location

Vienna, Austria

Level

Intermediate

Target audience:

Data analysts and tax officials working with ISORA data in member tax administrations

The purpose of this joint OECD-IOTA workshop is to continue sharing knowledge and best practices among ISORA participants on Survey completion and data usage for the benefit of tax administrations.

The participants will be presented with **an overview of the annual ISORA 2024 survey on the data collection platform, they will have a closer look at the functionalities of the new RA-FIT data portal.**

The workshop will also showcase approaches from different tax administrations to using ISORA data, for organisational planning, comparison of performance, engagement with other jurisdictions and other analyses. Participants will also have a practical exercise on making queries on the data portal, exporting the data and producing reports.

The event will be practical in nature combining plenary sessions, country presentations, open debates, and breakout group discussions.



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FORUM on Human Resource Management

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.4: Human Resource development and smart management of staff



IOTA

Intra-European Organisation
of Tax Administrations



Date



Location



Level

28-29 October

Podgorica, Montenegro | Hybrid

Intermediate

Target audience:

L&D managers and specialists, HR managers and experts of IOTA member tax administrations, representatives of training institutions for tax officials and mid/senior managers interested in the L&D strategies and approaches

As tax administrations adapt to the global trends affecting future work, such as rapidly evolving technological developments, shifting workforce demographics, and new expectations for corporate values and working environment, HR professionals must stay ahead of these changes to drive the strategic success of the organisation.

Many IOTA member tax administrations are facing budgetary restrictions and staff reduction, which means that they must deliver more with fewer resources. For the management of the organisation, strategic workforce planning is an essential tool to help anticipate future HR needs.

The IOTA Forum on Human Resource Management will provide an opportunity to address the main topics related to **new strategies and innovative approaches to managing human resources in tax administrations**

The 2025 Forum will particularly focus on the topic of Learning and Development of tax officials exploring the new strategies and innovative approaches to L&D in tax administrations. The Forum meeting will explore how tax administrations are promoting a culture of continuous learning, growth and innovation, as well as focusing on soft skills development, leadership and adaptability, which helps organisations to meet the challenges of a quickly changing environment and effectively provide necessary knowledge and skills for tax officials.

Additionally, participating tax administrations will share their practical experience on building their training and educational infrastructure, including advanced learning and management systems (LMS) and communities of internal trainers.

The Forum will meet once per year based on agenda items focused on examining practical operational issues as defined by **a Steering Group** made up of HR experts representing IOTA members (Belgium, Croatia, Estonia, Finland and Ireland).



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WEBINAR “HR Data Analytics”

Priority 4: The administrative capacity of Tax Administrations
Action Area 4.4: Human Resource development and smart management of staff



IOTA
Intra-European Organisation
of Tax Administrations



Date

28 May



Location

Digital



Level

Intermediate

Target audience:

Senior officials/experts specialising in HR data analytics

There is a wide variety of HR data, which tax administrations can collect from internal (e.g. human resources information systems or employee surveys) and external (e.g. social media or labour market trends) sources. Demographic data provide an overall picture of the workforce and enable a better understanding of the skill sets, backgrounds, diversity and age of employees. Administrative data show employment trends and patterns that can indicate organisational strength through, for example, job attractiveness, the efficiency of HR processes and mobility/turnover rates. Data from employee surveys can be very instrumental in measuring the level of employees' engagement and satisfaction with their work and working environment.

With advancements in cutting-edge technologies, there is a growing potential for tax administrations to apply advanced HRM analytical tools and techniques in a more systematic and scientific way.

This webinar will focus on **advanced HR data analytics, predictive tools and other techniques for better decision-making**. The IOTA digital event will also present examples from several member tax administrations on how they use **HR data in the process of developing change capability and resilience to strengthen the organisation and positively impact both employee experience and well-being**.



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TECHNICAL EVENTS

2025 IOTA Event Calendar

01-02 Q

January

No events are planned

February

12-13

Digital

DIGITAL WORKSHOP

Use of efficient VAT registration processes to identify fraudulent applications and improve the customer experience for genuine applicants

March

5-6

Digital

DIGITAL FORUM

on Communication

18-20

Vienna, Austria

PARTNERSHIP EVENT

Regional Seminar on International Tax Developments for Europe and Central Asia

26

Digital

WEBINAR

The use of Artificial Intelligence to increase the quality of call centre advice to taxpayers and improve call centre analytics

May

7-8

Budapest, Hungary

CASE STUDY WORKSHOP

Hybrid

Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules (GAAR, PPT or the anti-hybrid mismatch rules from the ATAD)

21-22

Budapest, Hungary

FORUM

Hybrid

on Implementation of Measures to counter Base Erosion Profit Shifting (BEPS)

28

Digital

WEBINAR

HR Data Analytics

June

4-5

Digital

DIGITAL FORUM

on Tax and Customs Data Science

11-12

Sarajevo, Bosnia and Herzegovina

FORUM

Hybrid

on Combating VAT Fraud

17-19

Baku, Azerbaijan

18-19 - Technical Session

Hybrid

29TH GENERAL ASSEMBLY

Adaptive and Agile Tax Administration in a Rapidly Changing Environment



TECHNICAL EVENTS

2025 IOTA Event Calendar

03-04 Q

July

August

No events are planned

September

10-11

Digital

DIGITAL WORKSHOP

Providing access to digital services for non-resident taxpayers

24

Digital

WEBINAR

Customer centricity now, and in the future – case studies from different tax administrations

24-26

Vienna, Austria

PARTNERSHIP EVENT

ISORA 2024 and the Effective Use of ISORA Data in Tax Administration

October

1-2

Skopje, Republic of
North Macedonia

FORUM

on Tax Debt Management

Hybrid

15-16

Tallinn, Estonia

6TH IOTA ANNUAL INTERNATIONAL CONFERENCE

Real-time Economy Development and Tax Administrations

Hybrid

28-29

Podgorica, Montenegro

FORUM

on Human Resource Management

Hybrid

November

5-6

Budapest, Hungary

CASE STUDY WORKSHOP

Transfer Pricing Issues

12-13

Digital

DIGITAL WORKSHOP

Using AI Solutions to Detect Tax Evasion

26-27

Digital

DIGITAL FORUM

on the Use of Data from the Automatic Exchange of Information (AEOI)

December

10-11

Digital

DIGITAL WORKSHOP

Practical Application of Double Taxation Avoidance Conventions: Tax Residency Issues



ADMINISTRATIVE EVENTS

2025 IOTA Event Calendar

January

14

Digital

17th IOTA Talks

with Principal Contact Persons

February

18-19

Budapest, Hungary

152nd Meeting of Executive Council

with Elected Members of the
Executive Council

March

18

Digital

18th IOTA Talks

with Principal Contact Persons

April

1-2

Montreux, Switzerland

32nd Forum of IOTA Principal Contact Persons

Appointed Principal Contact Persons
of IOTA

May

13-14

Tallinn, Estonia

153rd Meeting of Executive Council

with Elected Members of the
Executive Council

June

3

Digital

19th IOTA Talks

with Principal Contact Persons

16

Baku, Azerbaijan

154th Meeting of Executive Council

with Elected Members of the
Executive Council

17-19

Baku, Azerbaijan

17 - Administrative Session

Hybrid

29TH GENERAL ASSEMBLY

with Heads of Member
Tax Administrations and
Principal Contact Persons

July

August

No events are planned

September

TBC

Budapest, Hungary

155th Meeting of Executive Council

with Elected Members of the
Executive Council

October

TBC

Digital

20th IOTA Talks

with Principal Contact Persons

November

December

TBC

Digital

156th Meeting of Executive Council

with Elected Members of the
Executive Council