



INVITATION LETTER

IOTA Case Study Workshop “Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules”

7 -8 May 2025
Budapest, Hungary

To IOTA Principal Contact Persons of IOTA member countries

21 February 2025

Invitation to the IOTA case study workshop “Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules”

Dear Colleagues,

The Intra-European Organisation of Tax Administrations (IOTA) is organising a case study workshop on “Tackling BEPS hybrid mismatch structures through the application of anti-abuse rules”, which will take place in Budapest, from 7-8 May 2025, as an in-person-only event.

The overall purpose of this IOTA event is to enhance participants' understanding of how multinationals, in light of the OECD BEPS project and the EU's Anti-Tax Avoidance Directive, may still exploit hybrid legal structures or arrangements despite the introduction of anti-hybrid mismatch rules.

The aim is to focus on areas such as the deductibility of expenses for corporate income tax purposes, the impact of hybrid mismatches on tax losses carried forward, on withholding taxes, and the eligibility of (deducted) dividends for exemptions under the Parent-Subsidiary Directive.

The specific objective of this workshop is to achieve a greater practical understanding and awareness on:

- Frequently used schemes and foreign tax regimes that could result in hybrid mismatch outcomes.
- How to identify potential hybrid mismatch structures in cross-border scenarios.
- The most effective legal instruments and approaches that tax authorities can use to counter these mismatches.

To ensure we achieve the highest level of participation, it will be a requirement that each participating tax administration submits a case study based on its own work experience as a condition of their attendance.



From these case studies, a number will be selected for use during the workshop and there will be a requirement that the participants who have submitted the selected case studies will act as a resource and facilitator **to present the case and answer any questions** during the subsequent group work sessions where their case studies will be discussed.

There is an expectation that those tax officials attending this event will have **a strong background in international taxation and advanced experience in tackling/auditing/analysing aggressive tax planning structures, particularly hybrid mismatch arrangements.**

The workshop will be conducted **in English**, the working language of the Organisation. IOTA expects that all delegates will have **sufficient language skills** to deliver the case and defend their position during the discussions in English.

Further information about the structure and content of the event can be found in the [Background Note](#). Details concerning the accommodation and venue for the meeting, the visa arrangements and financial conditions are included in [the Practical Information](#). Further information and material related to this event will be available on [the dedicated webpage](#) of the case study workshop.

The case study workshop will be conducted only for the participants attending this event in person. There will be no live broadcast or video recording on-demand arranged for this IOTA event.

We are pleased to invite **one delegate** per IOTA member tax administration to participate in this event.

However, tax administrations may nominate additional delegate(s) at their own expense. Due to the overall participation limit, once all registrations have been collected, the IOTA Secretariat will confirm the participation of the additional delegate(s) on a first-come, first-served basis. The costs associated with the participation of additional delegate(s) must be covered by the sending administration. Registration of the delegates who will be attending the workshop is possible only upon the invitation of the Principal Contact Person of IOTA in the respective member tax administration. Please make sure that the completed registration form is submitted **until 14 March 2025**. Further details about the registration process are provided in the **Practical Information** document.

Please be aware that, in the event, we receive your completed registration form after the deadline, the Organisation will not be able to guarantee accommodation or other items of a logistical nature. If your administration decides not to nominate a delegate for this workshop, please send an email to the IOTA Secretariat – secretariat@iota-tax.org.

Should you have any questions about this IOTA event, you can contact the following members of the IOTA Secretariat:

- **Contact persons for presentations and technical content of the event:**
Mr. Alexandros Roukalis, tel.: +36 70 616 2337, email: Alexandros.Roukalis@iota-tax.org
Ms. Ivana Donchevska, tel.: +36 70 675 9879, email: Ivana.Donchevska@iota-tax.org
- **Contact person for registration**
Ms. Dora Pencz, tel.: +36 70 675 9978, email: Dora.Pencz@iota-tax.org



- Contact person for connectivity issues and access to the digital event

Mr. Péter Póth, tel.: +36 70 676 0344, email: Peter.Poth@iota-tax.org

We look forward to welcoming your participant(s) to the IOTA case study workshop in Budapest!

Yours sincerely,

Alix Perrignon de Troyes
Executive Secretary