



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

21-22 May 2025
Budapest, Hungary

DRAFT AGENDA

Tuesday, 20 May 2025

18.00 - 18.30 *Preparatory meeting with the speakers and the chairpersons of the discussion groups (Conference Room Blaha Luisa 1-2)*

18.30 - 19.00 *Preparatory meeting for the Steering Group (Conference Room Blaha Luisa 1-2)*

19.00 - 21.00 *Welcome Dinner (Hotel's restaurant "Oleo Pazzo") - Optional*

Wednesday, 21 May 2025

09:00 – 09:30 **Connection of virtual participants**

Registered online participants will be able to connect before the start of the event and test the access and functioning of the online platform

09.30 – 09.45 **Welcome & Introduction to the Forum**

(Conference Room Blaha Luisa 1-2)

The Forum meeting will be opened by the IOTA Secretariat (Mr. Alexandros Roukalis) who will welcome participants, outline the agenda, and highlight the objectives and expected outcomes of the event.

Session 1 – Recent Developments in International Taxation

During this Session, Laura Stefanelli, Senior Advisor in the Global Relations and Development Division at the OECD's Centre for Tax Policy and Administration, will provide an update on the ongoing work and recent developments in the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS), focusing on the implementation of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy as well as on the progress achieved over the past decade in implementing the four BEPS minimum standards. This session will also look at possible next steps in international taxation, including future priorities and new areas of work.

09.45 – 10.15 **1. Presentation by OECD**

Ms. Laura Stefanelli, OECD



Session 2 – Country-by-Country Reporting and linkage with GloBE Rules

10.15 – 10.45 **2. Online Country Presentation – CbC/ Outcomes of the CbCR sub-working group**

Mr. Simon Kimber, **UK**

10.15 – 10.45 **3. Country Presentation – CbCR and Safe Harbour**

Ms. Imola Boróka Vasas, **Hungary**

11.15 – 11.50 *Coffee Break and Commemorative Photo (Foyer)*

Session 3 – Mutual Agreement Procedure: Various issues affecting the tax dispute process

11.50 – 12.20 **4. Online Country Presentation – Various issues affecting the tax dispute process**

Mr. Bo Darling Larsen, **Denmark**

12.20 – 12.50 **5. Country Presentation – Ensure access to MAP(s): issues and possible solutions**

Ms. Benedetta Tomasi, **Italy**

12.50 – 14.20 *Lunch (Hotel's restaurant "Oleo Pazzo")*

14.20 – 15.50 **Group Discussion 1 – Practical aspects of Country-by-Country (CbC) Reporting / Mutual Agreement Procedures**

(Jaszai Mari Room 1-2, Jaszai Mari Room 3-4, Fedak Sari Room)

The Group Discussion session will offer the opportunity for the participants to share and discuss practical aspects of Country-by-Country (CbC) reporting, and Mutual Agreement Procedures.

15.50 – 16.20 *Coffee Break*

16.20 – 16.40 **Feedback from Group Discussion 1**

(Conference Room Blaha Luisa 1-2)

During this plenary session, the findings and conclusions from the Group Discussion 1 will be summarised by the moderators of the discussion groups in the form of a panel debate. It will then be followed by an open discussion.

16:40 **End of Day 1**

**IOTA**Intra-European Organisation
of Tax Administrations**17:30 – 19:30****Social Programme***Guided tour in Budapest***19:30 – 22:00****Dinner***Dinner at restaurant “Vakvarjú Étterem Pest” (Budapest, Paulay Ede u. 7)*



Thursday, 22 May 2025

08:30 – 09:00 Connection of virtual participants

Registered online participants will be able to connect before the start of the event and test the access and functioning of the online platform

09.00 – 09.10 Welcome to day 2

(Conference Room Blaha Luisa 1-2)

Recap and introduction to Day 2 of the workshop by the IOTA Secretariat.

Session 4 – Business Restructurings: Transfer of intangibles and post-restructuring considerations

(Conference Room Blaha Luisa 1-2)

09.10 – 09.40 6. Country Presentation – Restructure. Separate. Profit.

Ms. Katrin Frank and Mr. Andreas Kallina, **Austria**

09.40 – 10.10 7. Online Country Presentation – Shifting from Fully Fledged to Limited Risk Distributor

Mr. Filip Haes, **Belgium**

10.10 – 10.40 Coffee Break

Session 5 – Transfer Pricing

(Conference Room Blaha Luisa 1-2)

10.40 – 11.40 8. Country Presentation – TP Financial transactions, a specific case

Mr. Israel Muñoz Díaz, **Spain**

11.40 – 12.10 9. Country Presentation – BEPS and transfer pricing in Azerbaijan

Mr. Chingiz Musayev, **Azerbaijan**

*12.10 – 13.40 Lunch Break **Optional in** (Hotel`s restaurant “Oleo Pazzo”)*

13.40 – 15.10 Group Discussion 2 – Business Restructurings/ Transfer Pricing

(Jaszai Mari Room 1-2, Jaszai Mari Room 3-4, Fedak Sari Room)

The Group Discussion session will offer the opportunity for the participants to share and discuss practical aspects of Business Restructurings and Transfer Pricing.



15.10 – 15.40 *Coffee Break*

15.40 – 16.00 Feedback from Group Discussion 2

(Conference Room Blaha Luisa 1-2)

During this plenary session, the findings and conclusions from the Group Discussion 2 will be summarised by the moderators of the discussion groups in the form of a panel debate. It will then be followed by an open discussion.

16.00 – 16.15 Updates on the work performed by the 2 subgroups: ETR subgroup and CbCR subgroup

(Conference Room Blaha Luisa 1-2)

The IOTA Secretariat will provide an update on the Forum's subgroup work by presenting the latest developments on the project activities on CbCR and Exchange of Tax Rulings.

16.15 – 16.40 Short Panel Discussion - Steering Group members

The Steering Group members will hold a short discussion on the biggest challenges they faced on the issues discussed during the Forum, make an evaluation of the event, and comment on future steps and proposals for forthcoming events.

16.40 – 16.50 Closing of the event

(Conference Room Blaha Luisa 1-2)

The Forum will discuss ideas for future activities of IOTA on the implementation of the Base Erosion and Profit Shifting (BEPS) Action Plan. The IOTA Secretariat will close the event with concluding statements.

16:50 End of the Forum