

## Regional Seminar on International Tax Developments for Europe and Central Asia

18 – 20 March 2025  
OECD Multilateral Tax Centre (MTC), Vienna, Austria

### Revised Draft Agenda

#### Background and objectives

The Organisation for Economic Co-operation and Development (OECD), in partnership with relevant Regional Tax Organisations (RTOs) and Development Banks, is organising a series of regional outreach support initiatives on international tax developments.

The **two-and-a-half-day in-person regional seminar** will be co-hosted by the **Intra-European Organisation of Tax Administrations (IOTA)** and the **Organisation for Economic Co-operation and Development (OECD)** and it will be held at the **OECD's Multilateral Tax Centre (MTC) hosted by the Austrian Federal Academy of Finance in Vienna**.

This initiative aims at ensuring that members and non-members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) can keep up to date on developments in international taxation. It also aims at gathering input from developing economies on their priorities and concerns.

The Seminar will focus on the implementation of the **Global Minimum Tax**, including emerging issues and administration aspects, along with the EU Minimum Tax Directive's angle. The importance and benefits of **Country-by-Country reporting** implementation, in particular for developing countries, will also be discussed. There will also be a dedicated session to address tobacco taxation. Finally, **updates on high-level discussions at the Inclusive Framework meetings** on international tax cooperation and tax policy issues will also be provided.

The event will allow for an open consultation with countries and jurisdictions on relevant tax issues for the region through roundtable and panel discussions which will highlight the priorities, needs and challenges in the region. There will be the opportunity to share country/jurisdiction and regional experiences, outline available capacity-building support activities, as well as discuss specific issues with tax experts from relevant international and regional tax organisations.

#### Target audience

This event will bring together **government representatives**, including **senior tax policymakers 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.

#### Venue of the Event

The Regional Seminar will be held at the **OECD's Multilateral Tax Centre (MTC) hosted by the Austrian Federal Academy of Finance in Vienna**.

#### Language

The Seminar will be held **in English**. Please note that it is not possible to provide any interpretation facilities at this event. Organisers kindly expect all participants to have adequate English language skills to actively engage in the event.

## Event's Material

Participants from IOTA member tax administrations can access the event's documentation, presentations from the sessions and additional material from [the dedicated webpage of the Regional Seminar](#) hosted on the IOTA web portal.

The IOTA web portal is a password-protected and user account-based website. Please follow this link <https://new.iota-tax.org/user/register> if you need to create a user account.

Furthermore, a dedicated space for [Regional Outreach Support Initiatives](#) has been created to gather information about OECD's tax capacity-building and outreach initiatives. This space will host reference documents related to regional events. Government officials from all jurisdictions can access this platform. It will include background materials for the meeting, along with all PowerPoint presentations used during the regional events.

To access the [dedicated space](#), you need to have an active account associated to the e-mail address that you used to register to the event. If you don't have an active account, you can create one by following these steps:

1. Go to <https://www.oecd.org/one>
2. Click on the link "this form" which can be found in the section "How to join O.N.E"
3. Type your official e-mail address (twice)
4. Type the characters in the image
5. Click on the "Next" button
6. Fill in the ONE online form
7. Click on the "Next" button
8. Click on the "Next" button again
9. At the bottom of the page, check the box next to "the Subscriber agrees to use O.N.E under these conditions"
10. Click on the "Submit" button
11. An e-mail will be sent to you titled "OECD: Important - MyOECD / ONE account request"
12. Click on the confirmation link in the e-mail

The background materials and all PowerPoint presentations used during the Regional Seminar on International Tax Developments for Europe and Central Asia will also be available at this link: [Regional Seminar on International Tax Developments for Europe and Central Asia, 18-20 March 2025](#).

Please note that both event websites will be updated regularly with the latest information, so we encourage participants to check them regularly.

## Registration

Participants are encouraged to register for this Regional Seminar as soon as possible, and no later than **Friday, 28 February 2025**.

### ***Registration of participants from IOTA member tax administrations***

Participants from IOTA member tax administrations can register for the event only through the IOTA Principal Contact Person in their country. After being digitally invited by the IOTA Principal Contact Person, they can access the online registration form via the IOTA web portal using their user account. If a user account needs to be created on the IOTA web portal, the following link should be used <https://new.iota-tax.org/user/register>.

Once invited by the IOTA Principal Contact Person, participants should log into their user account on the IOTA web portal, go to "My Dashboard", and choose "My event invitations" on the left side of the menu.

On that webpage, clicking on “Event Details” will direct them to [the dedicated webpage of the event](#), where they can access the registration form by pressing the “Register for the event” button.

### ***Registration of participants from non-IOTA member tax administrations***

Please note that access to the Regional Seminar Registration Form, hosted on the IOTA web portal, requires participants from non-IOTA member tax administrations to submit their contact details using [this online form](#). After submitting contact details, participants will be digitally invited by the IOTA Secretariat and will receive an email from the IOTA web portal system ([secretariat@iota-tax.org](mailto:secretariat@iota-tax.org)).

After receiving an email from the IOTA Secretariat containing the Invitation Package, participants should log into the IOTA web portal using a user account. If a user account needs to be created, please follow this link <https://new.iota-tax.org/user/register>.

Once logged into the IOTA web portal, participants should go to “My Dashboard” and choose “My event invitations” on the left side of the menu. On that webpage, clicking on “Event Details” will direct them to [the dedicated webpage of the event](#), where they can access the registration form by pressing the “Register for the event” button.

The attached manual provides additional details regarding registration for non-IOTA members.

### ***Additional participants***

Please note that there is a limit to the number of delegates that the venue’s hotel can accommodate. At this stage, **in-person participation for one delegate per jurisdiction will be considered**. Upon request and subject to availability of accommodation in the hotel, an additional participation might be granted **on a first-come, first-served basis** closer to the deadline for registration. Should you wish to nominate additional delegates to participate, please contact us at [secretariat@iota-tax.org](mailto:secretariat@iota-tax.org) or [CTP.BEPS@oecd.org](mailto:CTP.BEPS@oecd.org) and we will endeavour to allocate any remaining spaces.

### **Contact**

For all inquiries, please contact [secretariat@iota-tax.org](mailto:secretariat@iota-tax.org) and [CTP.BEPS@oecd.org](mailto:CTP.BEPS@oecd.org).

## Draft Agenda

Tuesday, 18 March 2025	
08:30 –16:45, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna	
<b>Pre-meeting</b> 8:30 – 9:30 (60 minutes)	<p><b>Morning reception and the possibility of bilateral meetings with tax experts</b></p> <p>Morning reception will be available from 8:30. Participants should enter through the Academy's main entrance, where a list of attendees and directional signs will guide them to the conference room on the first floor. A brief opening remark will provide further details.</p> <p>This session provides a unique opportunity to engage directly with tax experts, gain valuable insights, and build meaningful connections. Participants are encouraged to take full advantage of this interactive and informative discussion by sharing their jurisdiction's specific situations, challenges, and concerns.</p>
<b>Session 1</b>	<b>Introduction by the Co-Hosts</b>
09:30 – 09:45 (15 minutes)	<p>Introduction and welcome remarks:</p> <ul style="list-style-type: none"> <li>- Austrian Federal Academy of Finance</li> <li>- Intra-European Organisation of Tax Administrations (IOTA)</li> <li>- Organisation for Economic Co-operation and Development (OECD)</li> </ul> <p><i>MC: Mr. Jonathan Heath, International Taxation Expert, IOTA</i></p> <p>In this session, the Austrian Federal Academy of Finance will welcome participants with a brief introduction and provide essential information about the venue and facilities. IOTA will outline the main activities undertaken to support their members in keeping pace with the international tax developments as well as future plans. The OECD Secretariat will outline the agenda and highlight the objectives of the meeting.</p>
<b>Session 2</b>	<b>Roundtable discussions on current and future international tax priorities</b>
09:45 – 11:00 (75 minutes)	<ul style="list-style-type: none"> <li>• <i>Moderator: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> </ul> <p>This session focuses on the current state of international taxation as well as on the future of international cooperation on tax matters and key priorities in fostering domestic resource mobilization.</p> <p>It aims to highlight capacity-building needs, discuss how to strengthen developing country engagement in the international tax dialogue, identify key obstacles to implementing international tax standards, and highlight cooperation with development partners with regard to future priorities.</p> <p>Participants are encouraged to consider the guiding questions ahead of the consultation and to share their country's experiences, perspectives, needs, priorities, and challenges.</p>
11:00 – 11:30	<i>Group photo and Coffee Break – 30 minutes</i>
<b>Session 3</b>	<b>Country-by-Country reporting: implementation, benefits and challenges</b>
11:30 – 12:45 (75 minutes)	<ul style="list-style-type: none"> <li>- Status of implementation of Country-by-Country (CbC) reporting</li> <li>- Key benefits for tax administrations</li> <li>- Challenges in the implementation and assistance available</li> </ul>

	<ul style="list-style-type: none"> <li>• <i>Speaker: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> <li>• <i>Moderator: Mr. Alexandros Roukalis, International Taxation Expert, IOTA</i></li> </ul> <p>In this session, the OECD Secretariat will update participants on the status of implementation of Country-by-Country (CbC) reporting. The discussion will cover the benefits for jurisdictions receiving CbC reports, the tools available to assist tax administrations in using these reports, and the support available for jurisdictions – particularly developing countries – in implementing the various building blocks of this standard. Additionally, the session will address some of the practical implementation issues encountered by jurisdictions.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
12:45 – 14:00	<i>Lunch break – 75 minutes</i>
<b>Session 4</b>	<b>Country-by-Country reporting – Panel discussion</b>
14:00 – 15:15 (75 minutes)	<ul style="list-style-type: none"> <li>• <i>Moderator: Mr. Alexandros Roukalis, International Taxation Expert, IOTA</i></li> </ul> <p>During this session, a panel discussion with selected participants will focus on the implementation of Country-by-Country (CbC) reporting, addressing key aspects such as setting up domestic IT systems, data analysis, and the use of this information for other purposes, such as for the global minimum tax.</p> <p>Participants will have the opportunity to share common or specific challenges and gain valuable insights into best practices associated with these critical areas, while also engaging in a meaningful exchange on how to optimise the use of CbC reporting.</p>
15:15 – 15:30	<i>Coffee Break – 15 minutes</i>
<b>Session 5</b>	<b>Update on the Global Anti-Base Erosion (GloBE) rules</b>
15:30 – 16:45 (75 minutes)	<p><b>Implementation of the Global Minimum Tax including emerging issues and administration aspects.</b></p> <ul style="list-style-type: none"> <li>- Updates on country implementation</li> <li>- List of qualified rules and Administrative Guidance</li> <li>- Simplifications and technical issues</li> </ul> <ul style="list-style-type: none"> <li>• <i>Speakers: Ms. Felicie Bonnet, Head of International tax co-ordination Unit, and Andrea Sollecito, Tax Advisor, International tax co-ordination Unit, Cross Border and International Tax Division, CTPA, OECD</i></li> <li>• <i>Moderator: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> </ul> <p>In this session, the OECD Secretariat will provide an overview of the recent publication of administrative guidance as well as the list of qualified rules released under the transitional qualification mechanism. It will also give an overview of ongoing work on simplifications and technical issues.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
18:30 – 20:30	<i>Social Dinner in the restaurant “Lokal-Café-Bar Pergola” of Hotel Zeitgeist Vienna</i>



**Wednesday, 19 March 2025**

**08:30 –17:00, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna**

<p><b>Pre-meeting</b> 8:30 – 9:30 (60 minutes)</p>	<p><b>Morning reception and possibility of bilateral meetings with tax experts</b></p> <p>Morning reception will be available from 8:30.</p> <p>This session provides a unique opportunity to engage directly with tax experts, gain valuable insights, and build meaningful connections. Participants are encouraged to take full advantage of this interactive and informative discussion by sharing their jurisdiction's specific situations, challenges, and concerns.</p>
<p><b>Session 6</b></p>	<p><b>Update on the Global Anti-Base Erosion (GloBE) rules (continued)</b></p>
<p>09:30 – 11:00 (90 minutes)</p>	<p><b>Implementation of the Global Minimum Tax including emerging issues and administration aspects.</b></p> <ul style="list-style-type: none"> <li>- Complying with the Global Minimum Tax</li> <li>- Administering the Global Minimum Tax</li> <li>- Ensuring tax certainty in applying the Global Minimum Tax</li> </ul> <ul style="list-style-type: none"> <li>• <i>Speakers: Ms. Felicie Bonnet, Head of International tax co-ordination Unit, and Andrea Sollecito, Tax Advisor, International tax co-ordination Unit, Cross Border and International Tax Division, CTPA, OECD</i></li> <li>• <i>Moderator: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> </ul> <p>In this session, the OECD Secretariat will provide an overview of the recent release relating to the administration of the minimum tax (updated GloBE information return, Multilateral Competent Authority Agreement). The OECD Secretariat will also address the Inclusive Framework initiatives relating to the promotion of tax certainty and efficient and coordinated administration of the Global Minimum Tax.</p> <p>During this session, countries that have made significant progress in implementation will be invited to share their experiences, particularly on administrative aspects.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
<p>11:00 – 11:15</p>	<p><i>Coffee Break – 15 minutes</i></p>
<p><b>Session 7</b></p>	<p><b>The EU Minimum Tax Directive</b></p>
<p>11:15 – 12:45 (90 minutes)</p>	<ul style="list-style-type: none"> <li>- Key provisions and their entry into force</li> <li>- Implementation by EU MS - State of play</li> <li>- Next steps</li> </ul> <ul style="list-style-type: none"> <li>• <i>Speaker: Francesco BUNGARO (DG Taxud, Pillar 2 team, WP11 delegate)</i></li> <li>• <i>Moderator: Mr. Alexandros Roukalis, International Taxation Expert, IOTA</i></li> </ul> <p>In this session, the EU official(s) will provide an overview of the EU Minimum Tax Directive (Council Directive 2022/2523), exploring its key provisions, objectives, and the implications for member states in aligning with global tax standards.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
<p>12:45 – 14:00</p>	<p><i>Lunch break – 75 minutes</i></p>





Session 8	The implications of qualified status
14:00 – 15:15 (75 minutes)	<p><b>Reviewing the implementation of the Global Minimum Tax</b></p> <ul style="list-style-type: none"> <li>- Transitional qualification mechanism</li> <li>- Full legislative review and ongoing monitoring</li> <li>• <i>Speakers: Ms. Felicie Bonnet, Head of International tax co-ordination Unit, and Andrea Sollecito, Tax Advisor, International tax co-ordination Unit, Cross Border and International Tax Division, CTPA, OECD</i></li> <li>• <i>Moderator: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> </ul> <p>In this session, the OECD Secretariat will address the ongoing work relating to the qualified status, including the development of the full legislative review and implications of providing benefits related to the rules.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
15:15 – 15:30	Coffee Break – 15 minutes
Session 9	Roundtable and panel discussion on the Global Anti-Base Erosion (GloBE) rules and the EU Minimum Tax Directive
15:30 – 17:00 (90 minutes)	<ul style="list-style-type: none"> <li>- Global Minimum Tax (GMT) and EU Minimum Tax Directive</li> </ul> <p>Moderators: <i>Ms. Felicie Bonnet, Head of International tax co-ordination Unit, and Andrea Sollecito, Tax Advisor, International tax co-ordination Unit, Cross Border and International Tax Division, CTPA, OECD</i></p> <p>This session will start with a <b>roundtable discussion</b> on countries' position concerning GloBE implementation.</p> <p>This will be followed by a <b>panel discussion</b> with selected participants on the implementation of the Global Minimum Tax (GMT) and the transposition of the EU Minimum Tax Directive (Council Directive 2022/2523). This session will provide valuable insights into key developments, challenges, and best practices, offering participants an opportunity to engage in a meaningful exchange on these critical topics.</p> <p>Participants are encouraged to consider the guiding questions ahead of the consultation and to share their country's experiences, perspectives, needs, priorities, and challenges.</p>

**Thursday, 20 March 2025**

**08:30 –12:15, OECD's MTC hosted by the Austrian Federal Academy of Finance, Vienna**

<p><b>Pre-meeting</b> 8:30 – 9:30 (60 minutes)</p>	<p><b>Morning reception and possibility of bilateral meetings with tax experts</b></p> <p>Morning reception will be available from 8:30.</p> <p>This session provides a unique opportunity to engage directly with tax experts, gain valuable insights, and build meaningful connections. Participants are encouraged to take full advantage of this interactive and informative discussion by sharing their jurisdiction's specific situations, challenges, and concerns.</p>
<p><b>Session 10</b></p>	<p><b>Taxation in the tobacco sector</b></p>
<p>09:30 – 10:30 (60 minutes)</p>	<ul style="list-style-type: none"> <li>- OECD project on tobacco taxation in South-East Europe</li> <li>- Tobacco tax policy and administration <ul style="list-style-type: none"> <li>• <i>Speaker: Céline Colin, Tax economist, Country Tax Policy Unit, Tax Policy and Statistics Division, CTPA, OECD</i></li> <li>• <i>Moderator: Mr. Jonathan Heath, International Taxation Expert, IOTA</i></li> </ul> </li> </ul> <p>During this session, the OECD Tax Policy and Statistics Division will present the forthcoming work on the taxation of tobacco in South-East Europe (the six Western Balkan economies, i.e. Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, Serbia; and Bulgaria, Croatia and Romania). The session will introduce the project and illustrate the importance of tobacco taxes for health and revenue goals, common tax policy and administrative design challenges and how the OECD can support jurisdictions to improve the taxation of tobacco products.</p> <p>This session includes a Q&amp;A part at the end of the presentation. However, participants are encouraged to ask questions and actively engage in discussions by sharing their experiences at any time during the presentation.</p>
<p>10:30 – 11:00</p>	<p><i>Coffee Break – 30 minutes</i></p>
<p><b>Session 11</b></p>	<p><b>Inclusive Framework Developments</b></p>
<p>11:00 – 12:00 (60 minutes)</p>	<ul style="list-style-type: none"> <li>- Upcoming Inclusive Framework plenary meeting and agenda</li> <li>- Other key meetings</li> <li>- Capacity-building activities</li> <li>- BEPS Stocktake exercise <ul style="list-style-type: none"> <li>• <i>Speaker: Ms. Laura Stefanelli, Senior Advisor, BEPS Co-ordination Team, Global Relations and Development Division, CTPA, OECD</i></li> <li>• <i>Moderator: Mr. Alexandros Roukalis, International Taxation Expert, IOTA</i></li> </ul> </li> </ul> <p>In this session, the OECD Secretariat will present key initiatives and upcoming events, including the Inclusive Framework plenary meeting to be held in Cape Town from 7 to 10 April. The session will include a capacity-building part focused on ongoing bilateral and multilateral support activities. Information on an ongoing G-20 mandated stocktake exercise on BEPS progress will also be shared.</p>
<p><b>Session 12</b></p>	<p><b>Closing Remarks</b></p>
<p>12:00 – 12:15 (15 minutes)</p>	<p>Summary of the main outcomes of the meeting, closing remarks, and next steps.</p>