



IOTA 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)”

7-8 May 2025
Budapest, Hungary

Draft AGENDA

TUESDAY, 6 MAY 2025

- 18:00 – 18:45 *Preparatory meeting with the speakers and chairpersons of discussion groups.
(Conference Room “Zsolnay II.-III.”)*
- 19:00 – 21:00 *Welcome dinner optional)
(Hotel’s restaurant “Palace”)*

WEDNESDAY, 7 MAY 2025

- 9:00 – 9:15 **Opening session – Welcome & Introduction to the Workshop**
(Conference Room “Zsolnay II.-III.”)
- The workshop will be opened by the IOTA Secretariat (Mr Alexandros Roukalis and Ms Ivana Donchevska) who will welcome participants, outline the agenda, and highlight the objectives and expected outcomes of the event.
- 9:15 – 9:45 **Introduction – Brief presentation of theory concerning BEPS hybrid mismatch structures**
Mr. Daan De Mil, Mr. Daan Verhagen, and Mr. Ward Willems, **Belgium**
(Conference Room “Zsolnay II.-III.”)
- Brief introduction by the Belgian colleagues of the legislative background regarding Hybrid Mismatch Arrangements
- 9:45 – 10:15 **Case Study 1 – Background and Questions/Issues**
Mrs. Maria Hamrin, **Sweden**
(Conference Room “Zsolnay II.-III.”)



10:15 - 10:50	<i>Coffee Break & Commemorative photo (Foyer)</i>
10:50 – 11:50	Case Study 1 – Group Work Session (Zsolnay II-III., Zsolnay I., Palace and Board Room) Discussion in the groups (all delegates)
11:50 – 12:20	Case Study 1 – Proposed Solution (Conference Room “Zsolnay II.-III.”) ➤ Reporting back from group discussions ➤ Presentation of the proposed solution
12:20 - 13:20	<i>Lunch Break (Hotel`s restaurant “Palace”)</i>
13:30 – 14:00	Case Study 2 – Background and Questions/Issues Mr. Horst Rinnhofer, Austria Conference Room “Zsolnay II.-III.”)
14:00 – 15:00	Case Study 2 – Group Work Session (Zsolnay II-III., Zsolnay I., Palace and Board Room) Discussion in the groups (all delegates)
15:00 – 15:30	<i>Coffee Break (Foyer)</i>
15:30 – 16:00	Case Study 2 – Proposed Solution (Conference Room “Zsolnay II.-III.”) ➤ Reporting back from group discussions ➤ Presentation of the proposed solution
16:00 – 16:30	Case Study 3 – Background and Questions/Issues Mrs. Ingrid Birgitte Lund, Norway (Conference Room “Zsolnay II.-III.”)
16:30 – 16:40	<i>Short Break (Foyer)</i>

16:40 – 17:40	Case Study 3 – Group Work Session (Zsolnay II-III., Zsolnay I., Palace and Board Room) Discussion in the groups (all delegates)
17:40	End of the Day 1
18:15 - 20:00	Social Programme Guided tour in Budapest
20:00 - 22:00	Dinner Dinner at the restaurant

09:00 – 09:10	Introduction (Conference Room “Zsolnay II.-III.”) Recap and introduction to Day 2 of the workshop by the IOTA Secretariat.
09:10 – 09:40	Case Study 3 – Proposed Solution (Conference Room “Zsolnay II.-III.”) <ul style="list-style-type: none"> ➤ Reporting back from group discussions ➤ Presentation of the proposed solution
09:40 – 10:10	Case Study 4 – Background and Questions/Issues Mr. Daan Verhagen, Belgium (Conference Room “Zsolnay II.-III.”)
10:10 – 11:10	Case Study 4 – Group Work Session (Zsolnay II-III., Zsolnay I., Palace and Board Room) Discussion in the groups (all delegates)
11:10 – 11:40	<i>Coffee Break</i> <i>(Foyer)</i>
11:40 – 12:10	Case Study 4 – Proposed Solution (Conference Room “Zsolnay II.-III.”) <ul style="list-style-type: none"> ➤ Reporting back from group discussions ➤ Presentation of the proposed solution
12:10 – 13:10	<i>Lunch Break</i>
13:10 – 13:40	Case Study 5 – Background and Questions/Issues Mr. Rosario Mascolini, Italy (Conference Room “Zsolnay II.-III.”)
13:40 – 14:40	Case Study 5 – Group Work Session (Zsolnay II-III., Zsolnay I., Palace and Board Room) Discussion in the groups (all delegates)

14:40 - 15:10

Coffee Break
(Foyer)

15:10 – 15:40

Case Study 5 – Proposed Solution

(Conference Room “Zsolnay II.-III.”)

- Reporting back from group discussions
- Presentation of the proposed solution

15:40 – 16:00

Summary, Evaluation, Closing Remarks

(Conference Room “Zsolnay II.-III.”)

This plenary session will include concluding statements from the IOTA Secretariat on the issues examined and discussed at the workshop.

16:00

End of the Workshop