



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

21 - 22 May 2025
Budapest, Hungary

GROUP DISCUSSION SESSION 1 – CbCR and MAP

Wednesday, 21 May 2025, 14:20– 15:50 (CEST)

AIM

The aim is to share and discuss practical aspects of CbCR reporting, the linkage to GloBE rules, and the potential short-term future of CbC Reporting, following the current CBR 2020 Review. Additionally, to address specific issues concerning Mutual Agreement Procedures (MAP), such as access to the procedure, challenges that may lead to delays, and ad-hoc problems that were identified through everyday experience.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into two discussion groups. The composition of groups can be found in the Document uploaded to the IOTA [event page](#). Each group will have a designated breakout room.

The Moderator will be responsible for moderating the discussion. Moderators are not expected to be experts who can answer every question. They should guide the conversation among the group members and contribute their questions and views too. Each delegate should be encouraged to contribute to the discussion.

The moderator will be required to **take notes** of the group's discussions and **report** on the discussion summary and conclusions at the plenary session in the end of the event. The moderator can delegate this task to a volunteer in the group.

A laptop will be available to produce a summary of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

REQUIRED INPUT AND TIMING

Total time: 90 minutes.

- Chairperson explains the aim of the group session (5 minutes)

- Group discussion (75 minutes):

- 1) *Following the launch of GloBE Rules and the introduction of GMT legislation across various EU and non-EU countries, how do you see the role of CbC reporting evolving in the short and medium-term future? Do you anticipate that tax administrations will continue to invest in and utilise CbCR data alongside these new developments?*
- 2) *For both countries that implemented CbCR legislation from the very beginning, and those that have recently adopted it, what are, in broad terms, the benefits expected from its introduction? At the OECD level, a review of the CbC reporting minimum standard is currently underway. Are you actively involved in or closely following this process, and do you believe the proposed amendments will help improve the quality of the data and enable broader access for more countries?*



- 3) *What is your biggest challenge when you enter into an MAP with another competent authority? Please elaborate a little bit on your reply (i.e. lack of experts/ expertise, time pressure to close the case/ meet the target, internal law constraints, other priorities, other factors).*
- 4) *What could be in your opinion some further steps/ proposals that CAs could follow, in order to decrease their MAPs Case Inventory, but also in order to achieve better results (both in terms of time and enhanced tax certainty)?*

Finalizing the summary of the discussion (10 minutes)

GROUP DISCUSSION SESSION 2 – Business Restructuring/ Transfer Pricing

Thursday, 22 May 2025, 13:40– 15:10 (CEST)

AIM

The session aims at discussing the topic of Business Restructurings from a tax and transfer pricing point of view. One of the most important issues is the identification of the restructuring itself. But then, it is of equal importance the recognition of potential transactions that took place, and other post-restructuring considerations. Moreover, we aim to target transfer pricing financial transactions in specific and discuss on the approach and the procedure followed during an audit, as well as the use of such cases in the risk assessment procedure.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into two discussion groups. The composition of groups can be found in the Document uploaded to the IOTA [event page](#). Each group will have a designated breakout room.

The Moderator will be responsible for moderating the discussion. Moderators are not expected to be experts who can answer every question. They should guide the conversation among the group members and contribute their questions and views too. Each delegate should be encouraged to contribute to the discussion.

The moderator will be required to **take notes** of the group's discussions and **report** on the discussion summary and conclusions at the plenary session in the end of the event. The moderator can delegate this task to a volunteer in the group.

A laptop will be available to produce a summary of discussions and observations to be uploaded in the event page of the IOTA website after the Forum.

REQUIRED INPUT AND TIMING

Total time: 90 minutes.

- Chairperson explains the aim of the group session (5 minutes)

- Group discussion (75 minutes):

- 1) *How do you detect within your Tax Administration that a business restructuring has taken place? Please name all potential sources (tax return, CbCR, other sources). In your opinion, is the documentation explaining the rationale and the arm's length nature of the restructuring also coming from EOI sufficient?*
- 2) *What is your primary concern, and on which points do you usually focus, from a tax point of view, when a business restructuring takes place?*



- 3) *Is it often to audit financial transactions during a Tax/TP audit? What type of financial transactions do you usually deal with (loans, cash pooling, guarantees, others)? Do you follow an analytical procedure like the one described in Chapter X of OECD's Guidelines, or is this dependent on various factors (i.e. use of a standardized commercial database such as Moody's, Bloomberg, etc, amount of controlled transaction, lack of FSTP-Financial Services Transfer Pricing experts).*
- 4) *Do you focus on specific risk assessment cases regarding financial TP and if yes, could you provide some information?*

Finalizing the summary of the discussion (10 minutes)