BACKGROUND NOTE

<table>
<tr><td>IOTA Digital Workshop
"Providing access to digital services for non-resident taxpayers"</td></tr>
<tr><td>10-11 September 2025
Digital Event via Microsoft Teams</td></tr>
</table>

BACKGROUND

The rapid evolution of the digital world presents both opportunities and significant challenges for tax administrations. In response, many tax administrations have developed digital systems that allow taxpayers to communicate electronically and fulfill their tax obligations online.

However, a more complex challenge has emerged: complying with European and international regulations while enabling access to these systems for non-resident taxpayers — both from EU and non-EU countries. Tax administrations must now find effective ways to enrol foreign taxpayers and validate the electronic documents they submit.

One of the main issues lies in how tax administrations identify and authorize non-resident taxpayers to access digital services. A key part of this challenge is recognizing and accepting qualified electronic certificates used by non-residents to sign official documents. These documents, often submitted remotely, must be legally valid and secure.

As taxpayers become increasingly mobile and digitally proficient, their expectations continue to evolve. Many have experience dealing with tax systems in multiple jurisdictions, and they expect seamless digital access regardless of borders. This creates additional pressure for tax administrations to stay aligned with both technological advancements and user expectations.

To meet these demands, tax administrations need to implement mechanisms that:

- Recognize electronic identities of taxpayers, regardless of their country of residence.
- Accept and validate qualified certificates issued by foreign certification authorities.

These measures are critical to ensuring compliance and maintaining trust in cross-border digital tax services.

OBJECTIVES

The objectives of this Digital Workshop are to share experiences and address challenges related to how IOTA member tax administrations identify, recognize, and provide access to digital services for non-resident taxpayers, as well as how they verify and accept documents signed with qualified certificates by these taxpayers.

EXPECTED OUTCOMES

The expected outcomes of this Digital Workshop are:

- A clearer understanding of the challenges tax administrations` are facing (practical and technical issues involved).
- Insight into best practices for granting digital access to non-residents.
- Increased knowledge of the systems used to validate electronically signed documents submitted across borders.
- Increased collaboration among Tax Administrations in cases requiring the exchange of confirmation documents, with a focus on establishing direct communication between experts to streamline procedures.

METHODOLOGIES

The event will be delivered through a combination of **presentations, Q & A and group discussions.** The **presentations** will cover various approaches to providing digital services for non-resident taxpayers, as well as the methods of verification of signed documents by these taxpayers. The attendees will have the opportunity to raise questions and explore the topic further during the **Q&A sessions**.

The group discussion sessions will offer an opportunity for the participants to share their approaches on:

Day 1 - Identifying Non-Resident Taxpayers and

Day 2 - Enabling Digital Access for Non-Residents: Platforms and Authentication Solutions.

There is **no limit** to the number of participants who can attend the Digital Workshop, and the intention is for all participants to be able to take part in the Group Discussion Session if they wish. If any participants are willing to assume the role of Moderator/Chairperson or Note-Taker in one of the group discussion sessions, they can indicate this in the registration form. A full briefing will be provided to moderators and note-takers.

All sessions of the Digital Workshop will be conducted via the Microsoft Teams platform. **Joining instructions** will be provided on how to join and participate in the event using the Microsoft Teams platform. There will also be an opportunity for delegates to test their connection 30 minutes prior to the start of the event's sessions.

The Digital Workshop will be recorded and will be available after the event on the IOTA website (only for registered users) to watch on demand.

TARGET AUDIENCE

The target audience is IOTA member Tax Administration officials who are involved in digital service development, cross-border compliance, electronic identity verification, and IT security.

REQUIRED INPUT

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have **sufficient language skills for active participation in English**.